

DC31

NKANGALA DISTRICT MUNICIPALITY



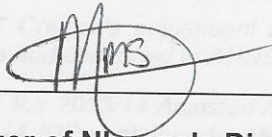
ADJUSTMENT BUDGET

2013/14 – 2015/16

Municipal Manager's quality certificate

I, SKOSANA M-M, Municipal Manager of Nkangala District Municipality, hereby certify that the Adjustment Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Adjustment Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Signature:



Municipal Manager of Nkangala District Municipality (DC31)

Date:

27/2/2014

Your attention in this regard will be appreciated.

Yours faithfully

M M SKOSANA
MUNICIPAL MANAGER

(Mohlala L/bib) 28 February 2014

MUNICIPAL MANAGER
MANAGER: FINANCE
DEPUTY MANAGER: CORPORATE SERVICES
DEPUTY MANAGER: DPU

Sir/Madam

DMS07/02/2014

ADJUSTMENT BUDGET, REVISED IDP & REVISED SDBIP: 2013/2014 FINANCIAL YEAR

In this regard Council, at its 4th (2013/2014) Special Council meeting held on 27 February 2014 resolved as follows:

- “1 **THAT** Council's adjustment budget for the 2013/14 financial year as summarised above and contained in **ANNEXURE “A” page 1 to 31** be approved.
- 2 **THAT** the 2013/14 Adjusted Annual Budget including the amendment of section 5 of 2013/14 IDP contained in **ANNEXURE “B” page 32 to 74** and Chapter 4&6 of the SDBIP contained in **ANNEXURE C”” page 75 to 119** respectively be approved.
- 3 **THAT** the Adjustment budget, revised SDBIP, revised IDP be submitted to National and Provincial Treasury.
- 4 **THAT** the Adjustment budget, revised SDBIP, revised IDP and amended performance agreements be placed on the municipal website.
- 5 **THAT** the proposed amendments to the 2013/14 IDP be published for 21 days as per the provisions of the Local Government: Municipal Planning and Performance Management Regulations.
- 6 **THAT** the Adjustment Budget be advertised in terms of Section 21(1) of the Municipal Systems Act, Act 32 of 2000.
- 7 **THAT** the 6 million added to Routine Road Maintenance eMalahleni be withdrawn and be added to Thembisile Hani Routine Road Maintenance project and that 1.3 million be removed from the 6 million and be allocated to Moloto RDP sanitation project.
- 8 **THAT** the Executive Mayor and the Municipal Manager be delegated to finalise any matters incidental hereto”.

Your attention in this regard will be appreciated.

Yours faithfully

M M SKOSANA
MUNICIPAL MANAGER

DM /02/2014

ADJUSTMENT BUDGET, REVISED IDP & REVISED SDBIP: 2013/2014 FINANCIAL YEAR

REPORT OF THE MUNICIPAL MANAGER:

- 1 Section 28 of the MFMA states that a municipality may revise an approved annual budget through an adjustment budget, under the following conditions:-
 - a) an explanation how the adjustment budget affects the annual budget;
 - b) a motivation of any material changes to the annual budget;
 - c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
 - d) any other supporting documentation that may be prescribed.

- 2 Council at its meeting held on 29 May 2013 considered and approved its annual budget for the 2013/2014 financial year as per item **DMS22/05/2013** in terms of Section 24 of the MFMA.
 - 1 **THAT** the final annual budget for the financial year 2013/14 and the multi-year and single-year capital appropriations attached hereto as ANNEXURE "I" page 226 to 317 be approved in terms of section 24(1) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) as set out in the following tables:
 - i. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in ANNEXURE "I" page 243;
 - ii. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in ANNEXURE "I" page 245;
 - iii. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in ANNEXURE "I" page 247; and
 - iv. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained ANNEXURE "I" page 249.

 - 2 **THAT** the budgeted financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and service delivery targets be approved as set out in the following tables:
 - i. Budgeted Financial Position as contained in ANNEXURE "I" page 254 and 255;
 - ii. Budgeted Cash Flows as contained in ANNEXURE "I" page 256 and 257;
 - iii. Cash backed reserves and accumulated surplus reconciliation as contained in ANNEXURE "I" page 258 and 259;
 - iv. Asset management as contained in ANNEXURE "I" page 260 to 267.

- 3 **THAT** the quality certification of the draft budget signed by the Acting Municipal Manager as required by section 5 of the Municipal Budget and Reporting regulations attached hereto as ANNEXURE "J" page 318 be noted.
- 4 **THAT** the organisation chart attached as ANNEXURE "K" 319 to 330 be approved.
- 5 **THAT** the Budget timetable for 2014/2015 attached as ANNEXURE "L" page 331 be approved
- 6 **THAT** the reviewed policies be approved attached hereto as ANNEXURE "B" to "H" page 53 to 225.
- 7 **THAT** the Executive Mayor and the Acting Municipal Manager be delegated to deal with matters incidental to the Budget and Organisational Chart.

The District received a unqualified audit opinion with matters of emphasis and other matters on the Annual Financial Statements of 2012/2013, however although the Auditor General does not express an opinion on the performance information it was raised as an additional matter that the IDP, SDBIP and Performance report is not properly aligned and that the performance report did not comply with the SMART criteria.

In terms of section 72(1) of the Municipal Finance Management Act, Act 56 of 2003, the accounting officer must, by 25 January of each year, assess the performance of the municipality during the first half of the financial year. The accounting officer has submitted a report to the Executive Mayor, National and Provincial Treasury on 24 January 2014 and to Council on 29 January 2014.

The purpose of the mid-year assessment report is to report on various financial indicators as required by the abovementioned provisions for the first half of the financial year. Section 72(3) further stipulates that as part of the assessment, recommendations must be made whether an adjustment budget is necessary, taking into consideration the revised projections for revenue and expenditure.

Council resolved amongst others under item **DM 187/01/2014** on the 29 January 2014 as follows:

- "1 **That** the mid-year budget and performance assessment as tabled in terms of section 72 of the Municipal Finance Management Act, (Act 56 of 2003) be noted.
- 2 **That** the 2013/2014 IDP, SDBIP and performance agreements be reviewed to address the issues raised by the Auditor General in the 2012/13 audit report during the adjustment budget process during February 2014.
- 3 **That** capital and project expenditures be realistically aligned to actual spending patterns and spread over the full MTREF where required.
- 4 **That** the 2013/2014 annual budget be adjusted during February 2014.
- 5 **That** the mid-year budget and performance assessment report be submitted to National and Provincial Treasury by 25 January 2014.
- 6 **That** the mid-year budget and performance assessment report be placed on the municipal website within five working days after it was tabled to the Executive Mayor.
- 7 **That** a session be held in February 2014 before the Budget Steering Committee meeting to ascertain whether or not it will be necessary to amend the 2013/2014 Reviewed Integrated

development plan (IDP).

In terms of Section 28 of the MFMA, the following has necessitated the adjustment budget:

- a) Sect 28 (2) (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- b) Sect 28 (2) (b) ... may appropriate additional revenues that have become available over and above those anticipated in the annual budget
- c) Sect 28 (2) (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 the council;
- d) Sect 28 (2) (f) may correct any errors in the annual budget
- e) Sect 28 (2) (g) may provide for any other expenditure within a prescribed framework.

3 Herewith is a discussion of the effects and financial implications of the adjustments.

3.1 Revenue

3.1.1 Adjustment to Revenue

Description	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
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Service charges - other												
Rental of facilities and equipment		100	100						(21)	(21)	79	128
Interest earned - external investments		18,060	18,060						500	500	18,560	17,435
Interest earned - outstanding debtors		5	5						(5)	(5)	-	5
Dividends received		-	-						-	-	-	-
Fines		-	-						-	-	-	-
Licences and permits		-	-						-	-	-	-
Agency services		-	-						-	-	-	-
Transfers recognised - operating		313,592	313,592				1,000	60	1,060	314,652	322,354	330,835
Other revenue	2	1,866	1,866	-	-	-	-	485	485	2,351	1,885	1,943
Gains on disposal of PPE		-	-						-	-	-	-
Total Revenue (excluding capital transfers and contributions)		333,623	333,623	-	-	-	1,000	1,019	2,019	335,642	341,807	348,674

a) *Rental of facilities*

Renting of the facilities to outsiders has yielded lower revenue than expected. It is anticipated that only R78 620 will be realized by 30 June 2014

b) *Interest on external investments*

Interest on investments realized higher than the expected revenue and needs an upward adjustment of R500 000 up to the end of the financial year

c) *Interest on debtors*

The district has only limited sundry debtors as the NDM is now occupying most of the office space of the main building. The only offices which are rented out are to COGTA and interest is not applicable in terms of the contractual agreement. The interest on debtors figure will be decreased with R5 000 to zero.

d) *Other revenue*

It is anticipated that other revenue will be adjusted upward with R485 393 for the financial year due to the increased selling of tender documents and discount received.

e) *Therefore the total revenue of R333 623 091 which was originally budgeted, will increase to R335 642 104.*

3.2 Expenditure

3.2.1 Adjustment to Expenditure

Description	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
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Expenditure By Type												
Employee related costs		121,101	121,101	-	-	-	-	(18,916)	(18,916)	102,184	122,486	130,322
Remuneration of councillors		14,579	14,579					(2,904)	(2,904)	11,675	13,607	14,285
Debt impairment		20	20					-	-	20	15	16
Depreciation & asset impairment		6,861	6,861	-	-	-	-	3,306	3,306	10,167	7,233	7,461
Finance charges		5,778	5,778					-	-	5,778	5,647	5,930
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		709	804					90	90	895	649	557
Contracted services		10,899	10,745	-	-	-	-	17	17	10,762	9,823	10,376
Transfers and grants		439,454	437,379					(114,611)	(114,611)	322,768	160,670	61,577
Other expenditure		134,069	136,203	-	-	-	-	(786)	(786)	135,417	132,148	91,964
Loss on disposal of PPE		-	-					-	-	-	-	-
Total Expenditure		733,471	733,471	-	-	-	-	(133,803)	(133,803)	599,667	452,278	322,486

- a) Changes to operational expenditure
- i. Saving on Employee related cost of R18,916,493
 - ii. Saving on Remuneration of Councilors of R2,903,670
 - iii. Increase in Depreciation of R3,306,121
 - iv. Increase on Other materials of R90,451
 - v. Increase on contracted services of R16,671
 - vi. Savings on multi-year Transfers and Grants to Local Municipalities of R59,307,050 and
 - vii. Increase on other expenditure of R14,437,196
 - viii. Projects to be rolled over to the next financial year had been indicated to be R70,526,650
- b) The savings amongst others are related to the following:
- i. Councilor Allowances – R2,903,670 (The increase in Councilor Allowances in terms of the determination of upper limits for public office bearers was less than the budgeted increase).
 - ii. Salaries – R18,916,493 (Due to vacancies which had not yet been filled, as well as the transfer of Health personnel from local municipalities to the NDM which had not yet realised).
 - iii. Multi-year transfers and grants to Local Municipalities – R59,307,050 (Aligning budgeted amounts to actual expenditure realized during the first six months of the financial year, as well as alignment of projected roll-overs from 2012/2013 financial year).
- c) An amount of R34,9 million had been identified through savings for the current year, and had been re-allocated or added to the following projects:

Name of municipality	Project description	Amount
eMalahleni Local Municipality	Reconstruction of damaged roads and repair of potholes	R10 million
Emakhazeni Local Municipality	Electrification of Emthonjeni Ext 3 & Enkanini	R2 million
Thembisile Hani Local Municipality	Construction of bus route in Kwaggafontein E	R1,95 million
	Construction of access road in Bundu	R1,95 million
Steve Tshwete Local Municipality	Development of park Erf 1486 Kwazamokuhle	R0,6 million
	Mobile toilet structures and additional taps for informal settlements	R0,4 million
Nkangala District Municipality	Dr JS Moroka Fire station construction	R9 million
	Road maintenance Thembisile Hani	R9 million

- d) Furthermore, planning of projects had been revisited by managers and an amount of R70,5 million rand will be carried forward to the next financial year, in respect of projects where it cannot be foreseen that the total budgets will be spent by 30 June 2014.

A high level summary of savings, additional requests and carry overs are presented below:

Department	(Savings)	Additional requests	Carry over
Budget & Treasury office	(2,715,008)	5,260,309	(9,271,086)
Corporate Services	(3,720,000)	(422,597)	
Community & Social Services	(304,450)	1,522,037	(1,014,610)
Environmental protection	(14,346,511)	546,111	
Executive & Council	(12,348,995)	6,984,364	(8,032,430)
Tourism	(5,011,424)	5,035,736	(5,550,000)
Planning & Development	(106,898,332)	43,715,933	(46,658,523)
Public Safety	(8,678,634)	14,040,203	-
Roads	(10,198,227)	24,262,711	
Total	(164,221,580)	100,944,806	(70,526,650)

3.4 Capital Budget

Adjustment to Expenditure

Description	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
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital Expenditure - Standard												
<i>Governance and administration</i>		5,556	5,556	-	-	-	-	(65)	(65)	5,491	2,075	2,259
Executive and council		2,814	2,814					(65)	(65)	2,749	1,812	1,879
Budget and treasury office		12	12					-	-	12	13	13
Corporate services		2,730	2,730					-	-	2,730	250	367
<i>Community and public safety</i>		35,267	35,267	-	-	-	-	1,756	1,756	37,023	17,933	22,100
Community and social services		400	400					(300)	(300)	100	78	80
Sport and recreation		-	-					-	-	-	-	-
Public safety		34,867	34,867					2,056	2,056	36,923	17,855	22,020
Housing		-	-					-	-	-	-	-
Health		-	-					-	-	-	-	-
<i>Economic and environmental services</i>		15,515	15,515	-	-	-	-	(14,795)	(14,795)	720	195	200
Planning and development		-	-					-	-	-	195	200
Road transport		15,095	15,095					(15,095)	(15,095)	-	-	-
Environmental protection		420	420					300	300	720	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-					-	-	-	-	-
Water		-	-					-	-	-	-	-
Waste water management		-	-					-	-	-	-	-
Waste management		-	-					-	-	-	-	-
<i>Other</i>		-	-					-	-	-	-	-
Total Capital Expenditure - Standard	3	56,338	56,338	-	-	-	-	(13,104)	(13,104)	43,234	20,203	24,559

- a) Changes were made to the capital budget in order to align operational and capital expenditure respectively. As a result hereof the anticipated capital budget of R56,338,214 was adjusted downward to R43,233,717 for the 2013/2014 financial year

The capital budget of R43,2 m includes the following amounts: R2,5m for the procurement of a performance management solution which will address the issues raised by the Auditor General on the 2012/2013 Audit Report regarding performance management, an amount of R18,3m for Dr JS Moroka fire station and R10m for Kwamhlanga fire station (Phase 3).

The total effect of the adjustment on the budget is summarised in table B1 as per the Adjustment Budget Schedules **Annexure “ ”**page _____

DC31 Nkangala - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14									Budget	Budget	
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjus. 6	Total Adjus. 7	Adjusted Budget 8	Adjusted Budget 12014/15	Adjusted Budget 12015/16	
												A
R thousands												
Financial Performance												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	18 060	18 060	-	-	-	-	500	500	18 560	17 435	15 757	
Transfers recognised - operational	313 592	313 592	-	-	-	1 000	60	1 060	314 652	322 354	330 835	
Other own revenue	1 971	1 971	-	-	-	-	459	459	2 430	2 018	2 082	
Total Revenue (excluding capital transfers and contributions)	333 623	333 623				1 000	1 019	2 019	335 642	341 807	348 674	
Employee costs	121 101	121 101	-	-	-	-	(18 916)	(18 916)	102 184	122 486	130 322	
Remuneration of councillors	14 579	14 579	-	-	-	-	(2 904)	(2 904)	11 675	13 607	14 285	
Depreciation & asset impairment	6 861	6 861	-	-	-	-	3 306	3 306	10 167	7 233	7 461	
Finance charges	5 778	5 778	-	-	-	-	-	-	5 778	5 647	5 930	
Materials and bulk purchases	709	804	-	-	-	-	90	90	895	649	557	
Transfers and grants	439 454	437 379	-	-	-	-	(114 611)	(114 611)	322 768	160 670	61 577	
Other expenditure	144 988	146 968	-	-	-	-	(769)	(769)	146 199	141 986	102 355	
Total Expenditure	733 471	733 471					(133 803)	(133 803)	599 667	452 278	322 486	
Surplus/(Deficit)	(399 847)	(399 847)					1 000	134 822	135 822	(264 025)	(110 471)	26 188
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(399 847)	(399 847)					1 000	134 822	135 822	(264 025)	(110 471)	26 188
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(399 847)	(399 847)					1 000	134 822	135 822	(264 025)	(110 471)	26 188
Capital expenditure & funds sources												
Capital expenditure	56 338	56 338										
Transfers recognised - capital	-	-	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559	
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559	
Total sources of capital funds	56 338	56 338							43 234	20 203	24 559	
Financial position												
Total current assets	371 168	-	-	-	-	-	(9 742)	(9 742)	361 426	356 244	429 818	
Total non current assets	143 768	-	-	-	-	-	14 699	14 699	158 467	177 451	140 233	
Total current liabilities	42 630	-	-	-	-	-	14 187	14 187	56 817	39 659	37 112	
Total non current liabilities	42 011	-	-	-	-	-	(4 131)	(4 131)	37 881	35 951	29 519	
Community wealth/Equity	430 295						(5 099)	(5 099)	425 196	458 085	503 421	
Cash flows												
Net cash from (used) operating	(392 967)	-	-	-	-	-	179 551	179 551	(213 415)	31 813	67 188	
Net cash from (used) investing	(50 405)	-	-	-	-	-	9 008	9 008	(41 397)	(36 500)	371	
Net cash from (used) financing	(4 874)	-	-	-	-	-	-	-	(4 874)	(4 643)	(4 875)	
Cash/cash equivalents at the year end	67 425						138 940	138 940	206 365	58 095	120 778	
Cash backing/surplus reconciliation												
Cash and investments available	100 347	-	-	-	-	-	138 940	138 940	239 287	95 313	120 778	
Application of cash and investments	21 344	-	-	-	-	-	8 878	8 878	30 222	19 840	18 637	
Balance - surplus (shortfall)	79 003						130 062	130 062	209 065	75 473	102 141	
Asset Management												
Asset register summary (WDV)	128 860	-	-	-	-	-	(3 315)	(3 315)	125 545	139 057	156 781	
Depreciation & asset impairment	6 861	6 861	-	-	-	-	3 306	3 306	10 167	7 233	7 461	
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-	
Repairs and Maintenance	7 572	7 572	-	-	-	-	563	563	8 075	6 339	6 696	

- 5 On the basis of the before mentioned Budget adjustment, resulting from the Medium Term Budget Assessment Report and most importantly performance related issues raised in the 2012/13 Audit Outcome by the Auditor-General, the amendment of the 2013/14 IDP and Service Delivery and Budget Implementation Plan (SDBIP) respectively is proposed.

The proposed amendment covers Section 5 of the 2013/14 IDP on NDM Development, Priorities, Objectives, Strategies, and KPI's per KPA and Projects, which falls under pages 170-209. In the 2013/14 SDBIP, the proposal covers Chapter 4 on quarterly projections of Service Delivery Targets and Performance Indicators pages 14-48, and Chapter 6 on NDM projects and programmes for Local Municipalities respectively. These Proposed Amendments in terms of section 5 of 2013/14 IDP contained in **ANNEXURE “page ___ to ___”** and Chapter 4&6 of the SDBIP contained in **ANNEXURE “page ___ to ___”** respectively is attached hereto.

The primary aim of this amendment is to ensure perfect alignment between the 2013/14 IDP, Budget and SDBIP, and secondly to ensure that all the performance indicators therein satisfy the Specific, Measurable, Achievable, Relevant and Time-bound (SMART) criteria.

6 **It is therefore suggested:**

- 6.1 **THAT** Council's adjustment budget for the 2013/14 financial year as summarised above and contained in **ANNEXURE “ ” page ___ to ___** be approved.
- 6.2 **THAT** the 2013/14 Adjusted Annual Budget including the amendment of section 5 of 2013/14 IDP contained in **ANNEXURE “page ___ to ___”** and Chapter 4&6 of the SDBIP contained in **ANNEXURE “page ___ to ___”** respectively be approved.
- 6.3 **THAT** the Adjustment budget, revised SDBIP, revised IDP be submitted to National and Provincial Treasury.
- 6.4 **THAT** the Adjustment budget, revised SDBIP, revised IDP and amended performance agreements be placed on the municipal website.
- 6.5 **THAT** the proposed amendments to the 2013/14 IDP be published for 21 days as per the provisions of the Local Government: Municipal Planning and Performance Management Regulations.
- 6.6 **THAT** the Adjustment Budget be advertised in terms of Section 21(1) of the Municipal Systems Act, Act 32 of 2000.

RECOMMENDATION BY THE MUNICIPAL MANAGER:

- 1 **THAT** Council's adjustment budget for the 2013/14 financial year as summarised above and contained in **ANNEXURE “ ” page ___ to ___** be approved.
- 2 **THAT** the 2013/14 Adjusted Annual Budget including the amendment of section 5 of 2013/14 IDP contained in **ANNEXURE “page ___ to ___”** and Chapter 4&6 of the SDBIP contained in **ANNEXURE “page ___ to ___”** respectively be approved.

- 3 **THAT** the Adjustment budget, revised SDBIP, revised IDP be submitted to National and Provincial Treasury.
- 4 **THAT** the Adjustment budget, revised SDBIP, revised IDP and amended performance agreements be placed on the municipal website.
- 5 **THAT** the proposed amendments to the 2013/14 IDP be published for 21 days as per the provisions of the Local Government: Municipal Planning and Performance Management Regulations.
- 6 **THAT** the Adjustment Budget be advertised in terms of Section 21(1) of the Municipal Systems Act, Act 32 of 2000.

THE EXECUTIVE MAYOR RESOLVED TO RECOMMEND:

- 1 **THAT** Council's adjustment budget for the 2013/14 financial year as summarised above and contained in **ANNEXURE " "** page ___ to ___ be approved.
- 2 **THAT** the 2013/14 Adjusted Annual Budget including the amendment of section 5 of 2013/14 IDP contained in **ANNEXURE " "page ___ to ___** and Chapter 4&6 of the SDBIP contained in **ANNEXURE " "page ___ to ___** respectively be approved.
- 3 **THAT** the Adjustment budget, revised SDBIP, revised IDP be submitted to National and Provincial Treasury.
- 4 **THAT** the Adjustment budget, revised SDBIP, revised IDP and amended performance agreements be placed on the municipal website.
- 5 **THAT** the proposed amendments to the 2013/14 IDP be published for 21 days as per the provisions of the Local Government: Municipal Planning and Performance Management Regulations.
- 6 **THAT** the Adjustment Budget be advertised in terms of Section 21(1) of the Municipal Systems Act, Act 32 of 2000.

DC31 Nkangala - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard 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	
		5	6	7	8	9	10	11	12	+1 2014/15	+2 2015/16		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Standard													
Governance and administration		332 733	332 733	-	-	-	1 000	1 019	2 019	334 752	340 873	347 707	
Executive and council		-	-	-	-	-	-	1	1	1	-	-	
Budget and treasury office		332 733	332 733	-	-	-	1 000	1 018	2 018	334 751	340 873	347 707	
Corporate services		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		890	890	-	-	-	-	-	-	890	934	967	
Planning and development		890	890	-	-	-	-	-	-	890	934	967	
Road transport		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		-	-	-	-	-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	333 623	333 623	-	-	-	1 000	1 019	2 019	335 642	341 807	348 674	
Expenditure - Standard													
Governance and administration		162 829	162 829	-	-	-	-	(24 265)	(24 265)	138 563	135 486	125 468	
Executive and council		73 731	73 731	-	-	-	-	(3 481)	(3 481)	70 250	63 599	67 492	
Budget and treasury office		37 398	37 398	-	-	-	-	(6 726)	(6 726)	30 672	34 952	27 172	
Corporate services		51 700	51 700	-	-	-	-	(14 058)	(14 058)	37 641	36 935	30 803	
Community and public safety		47 138	47 138	-	-	-	-	5 565	5 565	52 703	47 369	43 633	
Community and social services		13 639	13 639	-	-	-	-	203	203	13 842	15 848	14 286	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		33 499	33 499	-	-	-	-	5 362	5 362	38 860	31 520	29 348	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		507 993	507 224	-	-	-	-	(109 077)	(109 077)	398 147	258 841	148 690	
Planning and development		446 677	445 909	-	-	-	-	(114 041)	(114 041)	331 868	197 321	93 177	
Road transport		33 574	33 574	-	-	-	-	18 764	18 764	52 339	35 237	27 720	
Environmental protection		27 741	27 741	-	-	-	-	(13 800)	(13 800)	13 941	26 284	27 794	
Trading services		-	-	-	-	-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		15 511	16 280	-	-	-	-	(6 026)	(6 026)	10 254	10 581	4 695	
Total Expenditure - Standard	3	733 471	733 471	-	-	-	-	(133 803)	(133 803)	599 667	452 278	322 486	
Surplus/ (Deficit) for the year		(399 847)	(399 847)	-	-	-	1 000	134 822	135 822	(264 025)	(110 471)	26 188	

DC31 Nkangala - 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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	1	1	1	-	-
Vote 2 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		332 733	332 733	-	-	-	1 000	1 018	2 018	334 751	340 873	347 707
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DPU AND IDP		890	890	-	-	-	-	-	-	890	934	967
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL GOVERNMENTS		-	-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	333 623	333 623	-	-	-	1 000	1 019	2 019	335 642	341 807	348 674
Expenditure by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		181 698	180 507	-	-	-	-	(40 714)	(40 714)	139 792	139 706	128 547
Vote 2 - ADMINISTRATION		30 816	30 816	-	-	-	-	(4 122)	(4 122)	26 695	23 472	25 111
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		39 815	39 815	-	-	-	-	(6 748)	(6 748)	33 067	37 471	29 836
Vote 4 - COMMUNITY & SOCIAL SERVICES		72 190	72 190	-	-	-	-	(6 757)	(6 757)	65 434	69 642	69 687
Vote 5 - Technical Services and PMU		35 686	35 686	-	-	-	-	27 732	27 732	63 417	36 663	29 257
Vote 6 - DPU AND IDP		42 317	43 069	-	-	-	-	(19 188)	(19 188)	23 882	44 418	17 506
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL GOVERNMENTS		330 948	331 387	-	-	-	-	(84 007)	(84 007)	247 381	100 906	22 542
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]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	733 471	733 471	-	-	-	-	(133 803)	(133 803)	599 667	452 278	322 486
Surplus/ (Deficit) for the year	2	(399 847)	(399 847)	-	-	-	1 000	134 822	135 822	(264 025)	(110 471)	26 188

Municipal governance and administration		162 829	162 829	-	-	-	-	(24 265)	(24 265)	138 563	135 486	125 468
Executive and council		73 731	73 731	-	-	-	-	(3 481)	(3 481)	70 250	63 599	67 492
Mayor and Council		57 447	57 447	-	-	-	-	(2 925)	(2 925)	54 522	47 674	50 616
Municipal Manager		16 284	16 284	-	-	-	-	(557)	(557)	15 728	15 926	16 876
Budget and treasury office		37 398	37 398	-	-	-	-	(6 726)	(6 726)	30 672	34 952	27 172
Corporate services		51 700	51 700	-	-	-	-	(14 058)	(14 058)	37 641	36 935	30 803
Human Resources		16 237	16 137	-	-	-	-	(4 687)	(4 687)	11 449	8 749	9 399
Information Technology		20 105	20 105	-	-	-	-	(9 916)	(9 916)	10 190	12 666	4 846
Property Services		-	-	-	-	-	-	-	-	-	-	-
Other Admin		15 358	15 458	-	-	-	-	545	545	16 003	15 519	16 559
Community and public safety		47 138	47 138	-	-	-	-	5 565	5 565	52 703	47 369	43 633
Community and social services		13 639	13 639	-	-	-	-	203	203	13 842	15 848	14 286
Libraries and Archives		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-	-	-
Community halls and Facilities		-	-	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		1 389	1 389	-	-	-	-	(1 015)	(1 015)	374	3 111	840
Child Care		-	-	-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-	-	-
Other Social		12 251	12 251	-	-	-	-	1 218	1 218	13 468	12 738	13 446
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		33 499	33 499	-	-	-	-	5 362	5 362	38 860	31 520	29 348
Police		-	-	-	-	-	-	-	-	-	-	-
Fire		29 448	29 448	-	-	-	-	5 317	5 317	34 765	27 595	25 142
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Other		4 050	4 050	-	-	-	-	45	45	4 095	3 926	4 206
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		507 993	507 224	-	-	-	-	(109 077)	(109 077)	398 147	258 841	148 690
Planning and development		446 677	445 909	-	-	-	-	(114 041)	(114 041)	331 868	197 321	93 177
Economic Development/Planning		44 623	42 313	-	-	-	-	(13 149)	(13 149)	29 164	24 961	27 203
Town Planning/Building		79 606	78 842	-	-	-	-	(20 469)	(20 469)	58 373	72 622	43 716
Licensing & Regulation		322 448	324 753	-	-	-	-	(80 423)	(80 423)	244 331	99 737	22 258
Road transport		33 574	33 574	-	-	-	-	18 764	18 764	52 339	35 237	27 720
Roads		33 574	33 574	-	-	-	-	18 764	18 764	52 339	35 237	27 720
Public Buses		-	-	-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		27 741	27 741	-	-	-	-	(13 800)	(13 800)	13 941	26 284	27 794
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-
Other		27 741	27 741	-	-	-	-	(13 800)	(13 800)	13 941	26 284	27 794
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Electricity Distribution		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Solid Waste		-	-	-	-	-	-	-	-	-	-	-
Other		15 511	16 280	-	-	-	-	(6 026)	(6 026)	10 254	10 581	4 695
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Tourism		15 511	16 280	-	-	-	-	(6 026)	(6 026)	10 254	10 581	4 695
Forestry		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	733 471	733 471	-	-	-	-	(133 803)	(133 803)	599 667	452 278	322 486
Surplus/ (Deficit) for the year		(399 847)	(399 847)	-	-	-	-	1 000	134 822	(264 025)	(110 471)	26 188

DC31 Nkangala - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

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												
Revenue by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	1	1	1	-	-
EXECUTIVE MAYOR		-	-	-	-	-	-	1	1	1	-	-
INFORMATION TECHNOLOGY		-	-	-	-	-	-	-	-	-	-	-
RISK UNIT		-	-	-	-	-	-	-	-	-	-	-
INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
AUDIT COMMITTEE		-	-	-	-	-	-	-	-	-	-	-
LED AGENCY		-	-	-	-	-	-	-	-	-	-	-
TOURISM		-	-	-	-	-	-	-	-	-	-	-
PMU		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
HUMAN RESOURCES		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		332 733	332 733	-	-	-	1 000	1 018	2 018	334 751	340 873	347 707
FINANCE		332 733	332 733	-	-	-	1 000	1 018	2 018	334 751	340 873	347 707
INTERNS		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
FIRE		-	-	-	-	-	-	-	-	-	-	-
REGIONAL FIRE		-	-	-	-	-	-	-	-	-	-	-
CEMETERIES		-	-	-	-	-	-	-	-	-	-	-
OTHER SOCIAL		-	-	-	-	-	-	-	-	-	-	-
DISASTER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
HEALTH		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-	-	-	-	-
PLANNING		-	-	-	-	-	-	-	-	-	-	-
ROADS		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DPU AND IDP		890	890	-	-	-	-	-	-	890	934	967
IDP		890	890	-	-	-	-	-	-	890	934	967
PLANNING		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL MUNI'S		-	-	-	-	-	-	-	-	-	-	-
DR JS MOROKA LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-
EMALAHLENI LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-
THEMBISILE HANI LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-
EMAKHAZENI LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-
STEVE TSHWETE LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-
VICTOR KHANYE LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	333 623	333 623	-	-	-	1 000	1 019	2 019	335 642	341 807	348 674
Expenditure by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		181 698	180 507	-	-	-	-	(40 714)	(40 714)	139 792	139 706	128 547
EXECUTIVE MAYOR		59 497	59 497	-	-	-	-	(4 139)	(4 139)	55 358	49 874	52 866
INFORMATION TECHNOLOGY		20 105	20 105	-	-	-	-	(9 916)	(9 916)	10 190	12 666	4 846
RISK UNIT		712	712	-	-	-	-	(57)	(57)	655	693	734
INTERNAL AUDIT		6 242	6 242	-	-	-	-	(34)	(34)	6 208	6 452	6 822
MUNICIPAL MANAGER		6 627	6 627	-	-	-	-	(360)	(360)	6 267	5 921	6 297
AUDIT COMMITTEE		1 064	1 064	-	-	-	-	(105)	(105)	960	1 136	1 206
LED AGENCY		36 573	36 129	-	-	-	-	(10 015)	(10 015)	26 114	23 793	26 919
TOURISM		15 511	16 280	-	-	-	-	(6 026)	(6 026)	10 254	10 581	4 695
PMU		35 367	33 850	-	-	-	-	(10 063)	(10 063)	23 787	28 589	24 164
Vote 2 - ADMINISTRATION		30 816	30 816	-	-	-	-	(4 122)	(4 122)	26 695	23 472	25 111
CORPORATE SERVICES		15 117	15 017	-	-	-	-	(115)	(115)	14 902	15 269	16 259
HUMAN RESOURCES		15 700	15 800	-	-	-	-	(4 006)	(4 006)	11 793	8 203	8 852
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		39 815	39 815	-	-	-	-	(6 748)	(6 748)	33 067	37 471	29 836
FINANCE		38 899	38 899	-	-	-	-	(6 751)	(6 751)	32 148	36 559	28 866
INTERNS		915	915	-	-	-	-	4	4	919	911	970
Vote 4 - COMMUNITY & SOCIAL SERVICES		72 190	72 190	-	-	-	-	(6 757)	(6 757)	65 434	69 642	69 687
FIRE		20 538	20 235	-	-	-	-	(2 956)	(2 956)	17 279	16 445	17 542
REGIONAL FIRE		8 010	8 313	-	-	-	-	8 273	8 273	16 586	10 150	6 400
CEMETERIES		-	-	-	-	-	-	-	-	-	-	-
OTHER SOCIAL		12 001	12 001	-	-	-	-	1 232	1 232	13 233	12 438	13 146
DISASTER MANAGEMENT		4 350	4 350	-	-	-	-	45	45	4 395	4 326	4 806
HEALTH		27 291	27 291	-	-	-	-	(13 350)	(13 350)	13 941	26 284	27 794
Vote 5 - Technical Services and PMU		35 686	35 686	-	-	-	-	27 732	27 732	63 417	36 663	29 257
PLANNING		2 112	2 112	-	-	-	-	8 967	8 967	11 079	1 426	1 537
ROADS		33 574	33 574	-	-	-	-	18 764	18 764	52 339	35 237	27 720
Vote 6 - DPU AND IDP		42 317	43 069	-	-	-	-	(19 188)	(19 188)	23 882	44 418	17 506
IDP		6 484	6 484	-	-	-	-	(413)	(413)	6 071	6 572	6 950
PLANNING		35 833	36 585	-	-	-	-	(18 775)	(18 775)	17 810	37 846	10 556
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL MUNI'S		330 948	331 387	-	-	-	-	(84 007)	(84 007)	247 381	100 906	22 542
DR JS MOROKA LOCAL MUNICIPALITY		56 295	55 868	-	-	-	-	(18 571)	(18 571)	37 297	26 353	4 278
EMALAHLENI LOCAL MUNICIPALITY		90 474	101 376	-	-	-	-	(15 659)	(15 659)	85 716	17 967	8 964
THEMBISILE HANI LOCAL MUNICIPALITY		76 491	71 025	-	-	-	-	(17 392)	(17 392)	53 633	18 362	5 138
EMAKHAZENI LOCAL MUNICIPALITY		33 048	33 048	-	-	-	-	(6 203)	(6 203)	26 845	4 906	1 796
STEVE TSHWETE LOCAL MUNICIPALITY		48 026	42 201	-	-	-	-	(18 721)	(18 721)	23 480	28 629	350
VICTOR KHANYE LOCAL MUNICIPALITY		26 614	27 869	-	-	-	-	(7 460)	(7 460)	20 409	4 689	2 016
Total Expenditure by Vote	2	733 471	733 471	-	-	-	-	(133 803)	(133 803)	599 667	452 278	322 486
Surplus/ (Deficit) for the year	2	(399 847)	(399 847)	-	-	-	1 000	134 822	135 822	(264 025)	(110 471)	26 188

DC31 Nkangala - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	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 Adjus.	Total Adjus.	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	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Service charges - other												
Rental of facilities and equipment		100	100					(21)	(21)	79	128	134
Interest earned - external investments		18 060	18 060					500	500	18 560	17 435	15 757
Interest earned - outstanding debtors		5	5					(5)	(5)	-	5	6
Dividends received		-	-					-	-	-	-	-
Fines		-	-					-	-	-	-	-
Licences and permits		-	-					-	-	-	-	-
Agency services		-	-					-	-	-	-	-
Transfers recognised - operating		313 592	313 592				1 000	60	1 060	314 652	322 354	330 835
Other revenue	2	1 866	1 866	-	-	-	-	485	485	2 351	1 885	1 943
Gains on disposal of PPE		-	-					-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		333 623	333 623				1 000	1 019	2 019	335 642	341 807	348 674
Expenditure By Type												
Employee related costs		121 101	121 101	-	-	-	-	(18 916)	(18 916)	102 184	122 486	130 322
Remuneration of councillors		14 579	14 579					(2 904)	(2 904)	11 675	13 607	14 285
Debt impairment		20	20					-	-	20	15	16
Depreciation & asset impairment		6 861	6 861	-	-	-	-	3 306	3 306	10 167	7 233	7 461
Finance charges		5 778	5 778					-	-	5 778	5 647	5 930
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		709	804					90	90	895	649	557
Contracted services		10 899	10 745	-	-	-	-	17	17	10 762	9 823	10 376
Transfers and grants		439 454	437 379					(120 611)	(120 611)	316 768	160 670	61 577
Other expenditure		134 069	136 203	-	-	-	-	5 214	5 214	141 417	132 148	91 964
Loss on disposal of PPE		-	-					-	-	-	-	-
Total Expenditure		733 471	733 471					(133 803)	(133 803)	599 667	452 278	322 486
Surplus/(Deficit)		(399 847)	(399 847)				1 000	134 822	135 822	(264 025)	(110 471)	26 188
Transfers recognised - capital		-	-					-	-	-	-	-
Contributions		-	-					-	-	-	-	-
Contributed assets		-	-					-	-	-	-	-
Surplus/(Deficit) before taxation		(399 847)	(399 847)				1 000	134 822	135 822	(264 025)	(110 471)	26 188
Taxation												
Surplus/(Deficit) after taxation		(399 847)	(399 847)				1 000	134 822	135 822	(264 025)	(110 471)	26 188
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		(399 847)	(399 847)				1 000	134 822	135 822	(264 025)	(110 471)	26 188
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		(399 847)	(399 847)				1 000	134 822	135 822	(264 025)	(110 471)	26 188

DC31 Nkangala - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

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	+1 2014/15	+2 2015/16
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - EXECUTIVE & COUNCIL		2 590	2 590	-	-	-	-	(65)	(65)	2 525	1 908	1 974	
Vote 2 - ADMINISTRATION		2 730	2 730	-	-	-	-	-	-	2 730	250	367	
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		236	236	-	-	-	-	-	-	236	113	118	
Vote 4 - COMMUNITY & SOCIAL SERVICES		23 653	23 653	-	-	-	-	14 090	14 090	37 743	17 933	22 100	
Vote 5 - Technical Services and PMU		15 095	15 095	-	-	-	-	(15 095)	(15 095)	-	-	-	
Vote 6 - DPU AND IDP		12 034	12 034	-	-	-	-	(12 034)	(12 034)	-	-	-	
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL GOVERNMENTS		-	-	-	-	-	-	-	-	-	-	-	
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]		-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559	
Single-year expenditure to be adjusted	2												
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - DPU AND IDP		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL GOVERNMENTS		-	-	-	-	-	-	-	-	-	-	-	
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]		-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Vote		56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559	
Capital Expenditure - Standard													
Governance and administration		5 556	5 556	-	-	-	-	(65)	(65)	5 491	2 075	2 259	
Executive and council		2 814	2 814	-	-	-	-	(65)	(65)	2 749	1 812	1 879	
Budget and treasury office		12	12	-	-	-	-	-	-	12	13	13	
Corporate services		2 730	2 730	-	-	-	-	-	-	2 730	250	367	
Community and public safety		35 267	35 267	-	-	-	-	1 756	1 756	37 023	17 933	22 100	
Community and social services		400	400	-	-	-	-	(300)	(300)	100	78	80	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		34 867	34 867	-	-	-	-	2 056	2 056	36 923	17 855	22 020	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		15 515	15 515	-	-	-	-	(14 795)	(14 795)	720	195	200	
Planning and development		-	-	-	-	-	-	-	-	-	195	200	
Road transport		15 095	15 095	-	-	-	-	(15 095)	(15 095)	-	-	-	
Environmental protection		420	420	-	-	-	-	300	300	720	-	-	
Trading services		-	-	-	-	-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	3	56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559	
Funded by:													
National Government		-	-	-	-	-	-	-	-	-	-	-	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
Total Capital transfers recognised	4	-	-	-	-	-	-	-	-	-	-	-	
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559	
Total Capital Funding		56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559	

DC31 Nkangala - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

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												
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - EXECUTIVE & COUNCIL		2 590	2 590	-	-	-	-	(65)	(65)	2 525	1 908	1 974
EXECUTIVE MAYOR		1 796	1 796					-	-	1 796	887	909
INFORMATION TECHNOLOGY		657	657					-	-	657	690	724
RISK UNIT		10	10					(10)	(10)	-	-	-
INTERNAL AUDIT		66	66					(66)	(66)	-	69	73
MUNICIPAL MANAGER		42	42					-	-	42	45	47
AUDIT COMMITTEE		-	-					-	-	-	-	-
LED AGENCY		20	20					10	10	30	21	22
TOURISM		-	-					-	-	-	-	-
PMU		-	-					-	-	-	195	200
Vote 2 - ADMINISTRATION		2 730	2 730	-	-	-	-	-	-	2 730	250	367
CORPORATE SERVICES		2 730	2 730					-	-	2 730	242	359
HUMAN RESOURCES		-	-					-	-	-	8	8
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		236	236	-	-	-	-	-	-	236	113	118
FINANCE		236	236					-	-	236	113	118
INTERNS		-	-					-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		23 653	23 653	-	-	-	-	14 090	14 090	37 743	17 933	22 100
FIRE		1 500	1 500					-	-	1 500	24	25
REGIONAL FIRE		21 333	21 333					14 090	14 090	35 423	17 831	21 995
CEMETERIES		-	-					-	-	-	-	-
OTHER SOCIAL		400	400					(300)	(300)	100	78	80
DISASTER MANAGEMENT		-	-					-	-	-	-	-
HEALTH		420	420					300	300	720	-	-
Vote 5 - Technical Services and PMU		15 095	15 095	-	-	-	-	(15 095)	(15 095)	-	-	-
PLANNING		-	-					-	-	-	-	-
ROADS		15 095	15 095					(15 095)	(15 095)	-	-	-
Vote 6 - DPU AND IDP		12 034	12 034	-	-	-	-	(12 034)	(12 034)	-	-	-
IDP		-	-					-	-	-	-	-
PLANNING		12 034	12 034					(12 034)	(12 034)	-	-	-
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-
DR JS MOROKA LOCAL MUNICIPALITY		-	-					-	-	-	-	-
EMALAHLENI LOCAL MUNICIPALITY		-	-					-	-	-	-	-
THEMBISILE HANI LOCAL MUNICIPALITY		-	-					-	-	-	-	-
EMAKHAZENI LOCAL MUNICIPALITY		-	-					-	-	-	-	-
STEVE TSHWETE LOCAL MUNICIPALITY		-	-					-	-	-	-	-
VICTOR KHANYE LOCAL MUNICIPALITY		-	-					-	-	-	-	-
Capital multi-year expenditure sub-total		56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559
Total Capital Expenditure		56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559

DC31 Nkangala - Table B6 Adjustments Budget Financial Position -

Description	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 Adjus.	Total Adjus.	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												
ASSETS												
Current assets												
Cash		13 861					(5 006)	(5 006)	8 855	10 861	12 861	
Call investment deposits	1	53 564	-	-	-	-	143 946	143 946	197 511	47 234	107 917	
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	
Other debtors		11 724							11 724	10 224	8 424	
Current portion of long-term receivables									-	-	-	
Inventory		292 019					(148 682)	(148 682)	143 337	287 924	300 616	
Total current assets		371 168	-	-	-	-	(9 742)	(9 742)	361 426	356 244	429 818	
Non current assets												
Long-term receivables									-	-	-	
Investments		32 922							32 922	37 218	0	
Investment property									-	-	-	
Investment in Associate									-	-	-	
Property, plant and equipment	1	110 846	-	-	-	-	14 699	14 699	125 545	140 233	140 233	
Agricultural									-	-	-	
Biological									-	-	-	
Intangible									-	-	-	
Other non-current assets									-	-	-	
Total non current assets		143 768	-	-	-	-	14 699	14 699	158 467	177 451	140 233	
TOTAL ASSETS		514 936	-	-	-	-	4 957	4 957	519 893	533 695	570 051	
LIABILITIES												
Current liabilities												
Bank overdraft									-	-	-	
Borrowing		5 778	-	-	-	-	-	-	5 778	5 647	5 930	
Consumer deposits									-	-	-	
Trade and other payables		33 039	-	-	-	-	8 908	8 908	41 946	30 039	27 039	
Provisions		3 813					5 279	5 279	9 092	3 973	4 143	
Total current liabilities		42 630	-	-	-	-	14 187	14 187	56 817	39 659	37 112	
Non current liabilities												
Borrowing	1	34 533	-	-	-	-	(6 249)	(6 249)	28 285	28 313	21 711	
Provisions	1	7 478	-	-	-	-	2 118	2 118	9 596	7 638	7 808	
Total non current liabilities		42 011	-	-	-	-	(4 131)	(4 131)	37 881	35 951	29 519	
TOTAL LIABILITIES		84 641	-	-	-	-	10 056	10 056	94 697	75 610	66 630	
NET ASSETS	2	430 295	-	-	-	-	(5 099)	(5 099)	425 196	458 085	503 421	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		430 295	-	-	-	-	(5 099)	(5 099)	425 196	458 085	503 421	
Reserves		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		430 295	-	-	-	-	(5 099)	(5 099)	425 196	458 085	503 421	

DC31 Nkangala - Table B7 Adjustments Budget Cash Flows -

Description	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												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		1 966					464	464	2 430	2 013	2 077	
Government - operating	1	313 592					1 060	1 060	314 652	322 354	330 835	
Government - capital	1											
Interest		18 065					495	495	18 560	17 440	15 762	
Dividends												
Payments												
Suppliers and employees		(281 358)					60 847	60 847	(220 511)	(262 615)	(235 006)	
Finance charges		(5 778)							(5 778)	(5 647)	(5 930)	
Transfers and Grants	1	(439 454)					116 686	116 686	(322 768)	(41 731)	(40 550)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		(392 967)	-	-	-	-	179 551	179 551	(213 415)	31 813	67 188	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (Increase) in non-current debtors												
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments		5 933					(4 096)	(4 096)	1 837	(4 296)	37 218	
Payments												
Capital assets		(56 338)					13 104	13 104	(43 234)	(32 204)	(36 847)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50 405)	-	-	-	-	9 008	9 008	(41 397)	(36 500)	371	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing		(4 874)							(4 874)	(4 643)	(4 875)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 874)	-	-	-	-	-	-	(4 874)	(4 643)	(4 875)	
NET INCREASE/ (DECREASE) IN CASH HELD		(448 246)	-	-	-	-	188 560	188 560	(259 687)	(9 330)	62 683	
Cash/cash equivalents at the year begin:	2	515 672					(49 620)	(49 620)	466 052	206 365	197 035	
Cash/cash equivalents at the year end:	2	67 425							206 365	197 035	259 718	

References

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

DC31 Nkangala - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	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												
Cash and investments available												
Cash/cash equivalents at the year end	1	67 425	-	-	-	-	-	138 940	138 940	206 365	197 035	259 718
Other current investments > 90 days		(0)	-	-	-	-	-	-	-	(0)	(138 940)	(138 940)
Non current assets - Investments	1	32 922	-	-	-	-	-	-	-	32 922	37 218	0
Cash and investments available:		100 347	-	-	-	-	-	138 940	138 940	239 287	95 313	120 778
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	21 344	-					8 878	8 878	30 222	19 840	18 637
Other provisions												
Long term investments committed		-	-									
Reserves to be backed by cash/investments		-	-									
Total Application of cash and investments:		21 344	-	-	-	-	-	8 878	8 878	30 222	19 840	18 637
Surplus(shortfall)		79 003	-	-	-	-	-	130 062	130 062	209 065	75 473	102 141

DC31 Nkangala - Table B9 Asset Management -

Description	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 Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559
Infrastructure - Road transport		15 095	15 095	-	-	-	-	(15 095)	(15 095)	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15 095	15 095	-	-	-	-	(15 095)	(15 095)	-	-	-
Community		6 345	8 258	-	-	-	-	(5 711)	(5 711)	2 547	3 440	3 522
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	32 398	30 485	-	-	-	-	7 702	7 702	38 187	16 763	21 037
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		2 500	2 500	-	-	-	-	-	-	2 500	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		15 095	15 095	-	-	-	-	(15 095)	(15 095)	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15 095	15 095	-	-	-	-	(15 095)	(15 095)	-	-	-
Community		6 345	8 258	-	-	-	-	(5 711)	(5 711)	2 547	3 440	3 522
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	32 398	30 485	-	-	-	-	7 702	7 702	38 187	16 763	21 037
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		2 500	2 500	-	-	-	-	-	-	2 500	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	56 338	56 338	-	-	-	-	(13 104)	(13 104)	43 234	20 203	24 559
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	14 775	-	-	-	-	-	(12 812)	(12 812)	1 962	11 243	11 542
Infrastructure - Electricity		-	-	-	-	-	-	443	443	443	420	398
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		14 775	-	-	-	-	-	(12 369)	(12 369)	2 405	11 663	11 940
Community		7 759	-	-	-	-	-	(5 811)	(5 811)	1 948	10 796	13 904
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		106 327	-	-	-	-	-	12 599	12 599	118 926	114 498	128 939
Intangibles		-	-	-	-	-	-	2 266	2 266	2 266	2 100	1 998
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	128 860	-	-	-	-	-	(3 315)	(3 315)	125 545	139 057	156 781
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	6 861	6 861	-	-	-	-	3 306	3 306	10 167	7 233	7 461
Repairs and Maintenance by asset class		7 572	7 512	-	-	-	-	563	563	8 075	6 339	6 696
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	7 572	7 512	-	-	-	-	563	563	8 075	6 339	6 696
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		14 433	14 373	-	-	-	-	3 869	3 869	18 242	13 572	14 157
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of existing assets as % of deprecn		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		5.9%	0.0%							6.4%	4.6%	4.3%
Renewal and R&M as a % of PPE		5.9%	0.0%							6.4%	4.6%	4.3%

DC31 Nkangala - Table B10 Basic service delivery measurement -

Description	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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)	2	0	0	0	0	0	0	0	0	0	0	0
Using public tap (at least min.service level)		0	0	0	0	0	0	0	0	0	0	0
Other water supply (at least min.service level)		0	0	0	0	0	0	0	0	0	0	0
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	0	0	0	0	0	0	0	0	0	0	0
Other water supply (< min.service level)	3,4	0	0	0	0	0	0	0	0	0	0	0
No water supply		0	0	0	0	0	0	0	0	0	0	0
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)		0	0	0	0	0	0	0	0	0	0	0
Chemical toilet		0	0	0	0	0	0	0	0	0	0	0
Pit toilet (ventilated)		0	0	0	0	0	0	0	0	0	0	0
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet		0	0	0	0	0	0	0	0	0	0	0
Other toilet provisions (< min.service level)		0	0	0	0	0	0	0	0	0	0	0
No toilet provisions		0	0	0	0	0	0	0	0	0	0	0
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)		0	0	0	0	0	0	0	0	0	0	0
Electricity - prepaid (> min.service level)		0	0	0	0	0	0	0	0	0	0	0
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		0	0	0	0	0	0	0	0	0	0	0
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	0	0	0	0
Other energy sources		0	0	0	0	0	0	0	0	0	0	0
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)		0	0	0	0	0	0	0	0	0	0	0
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		0	0	0	0	0	0	0	0	0	0	0
Using communal refuse dump		0	0	0	0	0	0	0	0	0	0	0
Using own refuse dump		0	0	0	0	0	0	0	0	0	0	0
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (free minimum level service)		0	0	0	0	0	0	0	0	0	0	0
Electricity/other energy (50kwh per household per month)		0	0	0	0	0	0	0	0	0	0	0
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)		-	-	-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (Rand per household per month)		0	0	0	0	0	0	0	0	0	0	0
Electricity (kw per household per month)		0	0	0	0	0	0	0	0	0	0	0
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social package)		-	-	-	-	-	-	-	-	-	-	-

References

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

DC31 Nkangala - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

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	4	5	6	7	8	9	10	11		
		A1	B	C	D	E	F	G	H			
ASSETS												
Call investment deposits								197 511	197 511	197 511		
Call deposits < 90 days												
Other current investments > 90 days		53 564					(53 564)	(53 564)	-		47 234	107 917
Total Call investment deposits	1	53 564	-	-	-	-	-	143 946	143 946	197 511	47 234	107 917
Consumer debtors												
Consumer debtors												
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Debt impairment provision												
Balance at the beginning of the year												
Contributions to the provision												
Bad debts written off												
Balance at end of year		-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		164 502						12 673	12 673	177 175	201 350	201 350
Leases recognised as PPE												
Less: Accumulated depreciation		53 656						(2 026)	(2 026)	51 630	61 117	61 117
Total Property, plant & equipment	1	110 846	-	-	-	-	-	14 699	14 699	125 545	140 233	140 233
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		5 778								5 778	5 647	5 930
Total Current liabilities - Borrowing		5 778	-	-	-	-	-	-	-	5 778	5 647	5 930
Trade and other payables												
Creditors		33 039						8 908	8 908	41 946	30 039	27 039
Unspent conditional grants and receipts												
VAT												
Total Trade and other payables	1	33 039	-	-	-	-	-	8 908	8 908	41 946	30 039	27 039
Non current liabilities - Borrowing												
Borrowing		34 533						(6 249)	(6 249)	28 285	28 313	21 711
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing	3	34 533	-	-	-	-	-	(6 249)	(6 249)	28 285	28 313	21 711
Provisions - non current												
Retirement benefits		7 478						2 118	2 118	9 596	7 638	7 808
List other major items												
Refuse landfill site rehabilitation												
Other												
Total Provisions - non current		7 478	-	-	-	-	-	2 118	2 118	9 596	7 638	7 808
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		430 295						(5 099)	(5 099)	425 196	458 085	503 421
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)	1	430 295	-	-	-	-	-	(5 099)	(5 099)	425 196	458 085	503 421
Reserves												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves (list)												
Revaluation												
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	430 295	-	-	-	-	-	(5 099)	(5 099)	425 196	458 085	503 421

DC31 Nkangala - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	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	A1	B	C	D	E	F	G	H		
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments $G = B + C + D + E + F$
5. Total Adjusted Budget targets $H = (A \text{ or } A1/2 \text{ etc}) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

DC31 Nkangala - 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
Borrowing Management									
Credit Rating	Short term/long term rating	AA							
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.9%	3.5%		1.5%	0.8%	1.8%	2.3%	3.4%
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%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	10.2%	11.2%		870.7%	0.0%	636.1%	898.3%	1158.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	10.2%	11.2%		337.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	6.5%	7.1%		1.6	0.0	3.6	1.5	3.3
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	106.1%	99.3%						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.3%	5.8%		3.5%	0.0%	3.5%	3.0%	2.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%						
Creditors to Cash		12.9%	11.4%		49.0%	0.0%	20.3%	15.2%	10.4%
Other Indicators									
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)	11.0%	11.6%		36.3%	36.3%	30.4%	35.8%	37.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.5%	0.7%		2.3%	2.3%	2.4%	1.9%	1.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	4.1%	4.1%		3.8%	3.8%	4.8%	3.8%	3.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	103.5%	123.1%		194.7%	194.7%	204.0%	180.0%	165.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	5191.7%	7480.3%		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	105.6%	9197.1%		0.1	0.0	0.4	0.5	1.0

DC31 Nkangala - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population										
Females aged 5 - 14										
Males aged 5 - 14										
Females aged 15 - 34										
Males aged 15 - 34										
Unemployment										
Monthly Household income (no. of households)										
None	1, 12									
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area										
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics										
Formal	3									
Informal										
Total number of households		-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings		-	-	-	-	-	-	-	-	-
Economic										
Inflation/inflation outlook (CPIX)	6									
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates										
Property tax/service charges	7				%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

References

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

DC31 Nkangala - 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										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	466 152	448 048		67 425	–	206 365	197 035	259 718
Cash + investments at the yr end less applications - R'000	2	18(1)b	454 210	455 895		79 003	–	209 065	75 473	102 141
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0		0	–	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	72 908	(2 091)		(399 847)	(399 847)	(264 025)	(110 471)	26 188
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	6.00%	6.0%		0.0%	0.0%	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	99.7%	0.0%	100.0%	99.8%	99.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	99.3%	104.1%		20.0%	20.0%	25.4%	11.8%	11.8%
Capital payments % of capital expenditure	8	18(1)c;19	2.3%	6.9%		100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	215.9%	55.0%		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%
Current consumer debtors % change - incr(decr)	11	18(1)a	-50.9%	39.6%		-15.1%			-12.8%	-17.6%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%		0.0%			0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.9%	2.7%		5.9%	0.0%	6.4%	4.6%	4.3%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%

DC31 Nkangala - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2013/14						Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		313 592	-	-	-	-	-	313 592	322 354	330 835
Local Government Equitable Share		19 749					-	19 749	20 446	21 455
RSC Levy Replacement	3	289 101					-	289 101	297 774	305 153
Finance Management		1 250					-	1 250	1 250	1 250
Municipal Systems Improvement		890					-	890	934	967
EPWP Incentive		1 000					-	1 000		
Rural Roads Asset Management Grant		1 602				-	-	1 602	1 950	2 010
Provincial Government:		-	-	-	-	1 000	1 000	1 000	-	-
							-	-		
	4						-	-		
Provincial Treasury Data Cleansing Project	5					1 000	1 000	1 000		
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>							-	-		
Total Operating Transfers and Grants	6	313 592	-	-	-	1 000	1 000	314 592	322 354	330 835
TOTAL RECEIPTS OF TRANSFERS & GRANTS		313 592	-	-	-	1 000	1 000	314 592	322 354	330 835

DC31 Nkangala - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2013/14							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	2014/15	2015/16
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		313 592	-	-	-	-	-	313 592	322 354	330 835
Local Government Equitable Share		19 749	-	-	-	-	-	19 749	20 446	21 455
RSC Levy Replacement		289 101	-	-	-	-	-	289 101	297 774	305 153
Finance Management		1 250	-	-	-	-	-	1 250	1 250	1 250
Municipal Systems Improvement		890	-	-	-	-	-	890	934	967
EPWP Incentive		1 000	-	-	-	-	-	1 000	-	-
		-	-	-	-	-	-	-	-	-
Rural Roads Asset Management Grant		1 602	-	-	-	-	-	1 602	1 950	2 010
Provincial Government:		-	-	-	-	1 000	1 000	1 000	-	-
Provincial Treasury Data Cleansing Project		-	-	-	-	1 000	1 000	1 000	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		313 592	-	-	-	1 000	1 000	314 592	322 354	330 835

DC31 Nkangala - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	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	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Non-cash transfers to other municipalities												
<i>DR JS MOROKA LOCAL MUNICIPALITY</i>	1	56 295	55 868	-	-	-	-	(18 571)	(18 571)	37 297	26 353	4 278
<i>EMALAHLENI LOCAL MUNICIPALITY</i>		90 474	101 376	-	-	-	-	(15 659)	(15 659)	85 716	17 967	8 964
<i>THEMBISILE HANI LOCAL MUNICIPALITY</i>		76 491	71 025	-	-	-	-	(17 392)	(17 392)	53 633	18 362	5 138
<i>EMAKHAZENI LOCAL MUNICIPALITY</i>		33 048	33 048	-	-	-	-	(6 203)	(6 203)	26 845	4 906	1 796
<i>STEVE TSHWETE LOCAL MUNICIPALITY</i>		48 026	42 201	-	-	-	-	(18 721)	(18 721)	23 480	28 629	350
<i>VICTOR KHANYE LOCAL MUNICIPALITY</i>		26 614	27 869	-	-	-	-	(7 460)	(7 460)	20 409	4 689	2 016
TOTAL ALLOCATIONS TO MUNICIPALITIES:		330 948	331 387	-	-	-	-	(84 007)	(84 007)	247 381	100 906	22 542
TOTAL NON-CASH TRANSFERS	5	330 948	331 387	-	-	-	-	(84 007)	(84 007)	247 381	100 906	22 542
TOTAL TRANSFERS		330 948	331 387	-	-	-	-	(84 007)	(84 007)	247 381	100 906	22 542

DC31 Nkangala - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2013/14								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H
R thousands										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 069	11 069					(4 179)	(4 179)	6 891
Pension and UIF Contributions		-	-					1 035	1 035	1 035
Medical Aid Contributions		-	-					190	190	190
Motor Vehicle Allowance		2 767	2 767					-	-	2 767
Cellphone Allowance		424	424					50	50	474
Housing Allowances		-	-					-	-	-
Other benefits and allowances		318	318					-	-	318
Sub Total - Councillors		14 579	14 579					(2 904)	(2 904)	11 675
% increase			(0)							(0)
Senior Managers of the Municipality										
Basic Salaries and Wages		5 617	5 617							5 617
Pension and UIF Contributions		-	-							-
Medical Aid Contributions		-	-							-
Overtime		-	-							-
Performance Bonus		786	786							786
Motor Vehicle Allowance		-	-							-
Cellphone Allowance		-	-							-
Housing Allowances		-	-							-
Other benefits and allowances		-	-							-
Payments in lieu of leave		-	-							-
Long service awards		-	-							-
Post-retirement benefit obligations	5	-	-							-
Sub Total - Senior Managers of Municipality		6 403	6 403	-				-	-	6 403
% increase			-							-
Other Municipal Staff										
Basic Salaries and Wages		90 935	90 935	-	-	-	-	(17 687)	(17 687)	73 247
Pension and UIF Contributions		8 626	8 626	-	-	-	-	(1 534)	(1 534)	7 092
Medical Aid Contributions		8 463	8 463	-	-	-	-	(154)	(154)	8 309
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 527	3 527	-	-	-	-	1 064	1 064	4 591
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1 918	1 918	-	-	-	-	(398)	(398)	1 521
Other benefits and allowances		1 229	1 229	-	-	-	-	(207)	(207)	1 022
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	5	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		114 698	114 698	-	-	-	-	(18 916)	(18 916)	95 782
% increase										
Total Parent Municipality		135 680	135 680	-	-	-	-	(21 820)	(21 820)	113 860
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		135 680	135 680	-	-	-	-	(21 820)	(21 820)	113 860
% increase										
TOTAL MANAGERS AND STAFF		121 101	121 101	-	-	-	-	(18 916)	(18 916)	102 184

DC31 Nkangala - 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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL		-	(1)	1	-	-	-	-	-	0	1	-	-	1	-	-
Vote 2 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE - BUDGET & TREASURY OFFI		130 476	2 139	1 086	1 322	4 047	103 850	1 242	2 019	82 477	1 086	1 262	3 747	334 751	340 873	347 707
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DPU AND IDP		-	-	-	-	89	801	-	-	-	-	-	-	890	934	967
Vote 7 - PLANNING & DEVELOPMENT CONTRIB		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		130 476	2 137	1 087	1 322	4 136	104 651	1 242	2 019	82 477	1 087	1 262	3 747	335 642	341 807	348 674
Expenditure by Vote																
Vote 1 - EXECUTIVE & COUNCIL		5 221	7 984	6 536	8 079	8 741	3 353	12 488	6 910	44 440	11 076	11 545	13 421	139 792	139 706	128 547
Vote 2 - ADMINISTRATION		1 099	1 486	1 360	1 133	1 234	1 339	2 433	848	7 448	2 893	2 649	2 772	26 695	23 472	25 111
Vote 3 - FINANCE - BUDGET & TREASURY OFFI		766	935	2 928	843	1 405	1 654	2 150	1 406	12 433	3 840	2 053	2 653	33 067	37 471	29 836
Vote 4 - COMMUNITY & SOCIAL SERVICES		1 593	2 011	1 952	3 019	7 133	2 408	2 170	3 270	21 373	6 117	5 791	8 597	65 434	69 642	69 687
Vote 5 - Technical Services and PMU		3 782	7 160	3 855	4 687	3 353	6 674	(4 090)	2 480	12 739	7 308	7 317	8 153	63 417	36 663	29 257
Vote 6 - DPU AND IDP		422	378	634	2 354	(402)	1 303	397	1 085	12 582	1 341	2 722	1 066	23 882	44 418	17 506
Vote 7 - PLANNING & DEVELOPMENT CONTRIB		3 997	13 447	12 101	13 747	19 447	13 952	7 529	15 079	99 481	15 150	15 324	18 127	247 381	100 906	22 542
Total Expenditure by Vote		16 879	33 400	29 365	33 862	40 911	30 684	23 077	31 079	210 496	47 725	47 402	54 787	599 667	452 278	322 486
Surplus/ (Deficit)		113 597	(31 263)	(28 278)	(32 540)	(36 776)	73 967	(21 835)	(29 060)	(128 019)	(46 638)	(46 140)	(51 041)	(264 025)	(110 471)	26 188

DC31 Nkangala - 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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		130 476	2 137	1 087	1 322	4 047	103 850	1 242	2 019	82 477	1 087	1 262	3 747	334 752	340 873	347 707
Executive and council		-	(1)	1	-	-	-	-	-	0	1	-	-	1	-	-
Budget and treasury office		130 476	2 139	1 086	1 322	4 047	103 850	1 242	2 019	82 477	1 086	1 262	3 747	334 751	340 873	347 707
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	89	801	-	-	-	-	-	-	890	934	967
Planning and development		-	-	-	-	89	801	-	-	-	-	-	-	890	934	967
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		130 476	2 137	1 087	1 322	4 136	104 651	1 242	2 019	82 477	1 087	1 262	3 747	335 642	341 807	348 674
Expenditure - Standard																
Governance and administration		5 092	7 653	9 364	7 308	9 098	4 122	7 602	6 915	45 017	12 643	11 029	12 721	138 563	135 486	125 468
Executive and council		3 251	5 357	5 148	5 356	6 581	1 208	3 092	4 761	25 865	6 006	6 374	(2 748)	70 250	63 599	67 492
Budget and treasury office		711	771	2 823	768	1 218	1 536	2 038	1 266	11 589	3 639	1 905	2 409	30 672	34 952	27 172
Corporate services		1 129	1 525	1 393	1 184	1 299	1 379	2 472	888	7 562	2 999	2 750	13 060	37 641	36 935	30 803
Community and public safety		1 519	1 915	1 786	2 835	6 718	2 201	1 831	2 887	17 247	3 928	3 585	6 251	52 703	47 369	43 633
Community and social services		359	354	637	324	387	764	521	369	5 627	1 697	1 362	1 439	13 842	15 848	14 286
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1 160	1 560	1 149	2 510	6 331	1 438	1 310	2 518	11 620	2 230	2 222	4 812	38 860	31 520	29 348
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 948	23 701	18 129	23 153	24 898	24 070	13 499	21 087	140 680	31 142	32 221	35 619	398 147	258 841	148 690
Planning and development		7 091	17 438	14 872	19 351	22 012	18 914	10 889	18 580	128 557	23 138	24 317	26 709	331 868	197 321	93 177
Road transport		2 783	6 166	2 984	3 619	2 437	4 950	2 236	2 111	7 117	5 708	5 698	6 529	52 339	35 237	27 720
Environmental protection		74	96	273	184	449	207	374	396	5 006	2 297	2 206	2 380	13 941	26 284	27 794
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		320	132	86	566	197	290	145	190	7 553	11	566	197	10 254	10 581	4 695
Total Expenditure - Standard		16 879	33 400	29 365	33 862	40 911	30 684	23 077	31 079	210 496	47 725	47 402	54 787	599 667	452 278	322 486
Surplus/ (Deficit) 1.		113 597	(31 263)	(28 278)	(32 540)	(36 776)	73 967	(21 835)	(29 060)	(128 019)	(46 638)	(46 140)	(51 041)	(264 025)	(110 471)	26 188

DC31 Nkangala - 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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		7	5	8	7	7	7	7	3	8	7	7	79	128	134	
Interest earned - external investments		1 695	1 581	1 092	1 160	3 114	338	1 271	1 467	1 476	1 092	1 160	3 114	18 560	17 435	15 757
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	5	6
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		128 688	400	-	60	896	104 003	104	418	79 577	-	-	507	314 652	322 354	330 835
Other revenue		86	151	(13)	95	120	302	(140)	127	1 421	(13)	95	120	2 351	1 885	1 943
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		130 476	2 137	1 087	1 322	4 136	104 651	1 242	2 019	82 477	1 087	1 262	3 747	335 642	341 807	348 674
Expenditure By Type																
Employee related costs		5 205	5 091	4 861	5 333	5 200	5 258	4 971	5 146	16 883	14 668	14 902	14 667	102 184	122 486	130 322
Remuneration of councillors		905	929	903	901	905	958	960	1 464	1 106	881	883	883	11 675	13 607	14 285
Debt impairment		-	-	-	-	-	-	-	-	20	-	-	-	20	15	16
Depreciation & asset impairment		668	682	682	682	709	709	709	172	1 425	1 243	1 243	1 243	10 167	7 233	7 461
Finance charges		1	-	1 189	-	1 224	-	-	-	951	1 189	-	1 224	5 778	5 647	5 930
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		32	15	13	14	92	8	4	12	612	6	2	85	895	649	557
Contracted services		78	188	287	764	1 116	175	413	270	5 304	287	764	1 116	10 762	9 823	10 376
Grants and subsidies		5 294	16 059	14 098	15 856	21 784	16 133	17 576	17 289	128 679	20 607	19 543	23 850	316 768	160 670	61 577
Other expenditure		4 696	10 435	7 332	10 312	9 883	7 442	(1 555)	6 726	55 516	8 843	10 068	11 719	141 417	132 148	91 964
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		16 879	33 400	29 365	33 862	40 911	30 684	23 077	31 079	210 496	47 725	47 402	54 787	599 667	452 278	322 486
Surplus/(Deficit)		113 597	(31 263)	(28 278)	(32 540)	(36 776)	73 967	(21 835)	(29 060)	(128 019)	(46 638)	(46 140)	(51 041)	(264 025)	(110 471)	26 188
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		113 597	(31 263)	(28 278)	(32 540)	(36 776)	73 967	(21 835)	(29 060)	(128 019)	(46 638)	(46 140)	(51 041)	(264 025)	(110 471)	26 188

DC31 Nkangala - 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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse																
Service charges - other																
Rental of facilities and equipment		7	5	8	7	7	7	7	3	8	7	7	79	128	134	
Interest earned - external investments		1 695	1 581	1 092	1 160	3 114	338	1 271	1 467	1 476	1 092	1 160	3 114	18 560	17 435	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	5	6	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operational		128 688	400	-	60	896	104 003	104	418	79 577	-	507	314 652	322 354	330 835	
Other revenue		86	151	(13)	95	120	302	(140)	127	1 421	(13)	95	2 351	1 885	1 943	
Cash Receipts by Source		130 476	2 137	1 087	1 322	4 136	104 651	1 242	2 019	82 477	1 087	1 262	3 747	335 642	341 807	348 674
Other Cash Flows by Source																
Transfers receipts - capital																
Contributions & Contributed assets																
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												1 837	1 837	(4 296)	37 218	
Total Cash Receipts by Source		130 476	2 137	1 087	1 322	4 136	104 651	1 242	2 019	82 477	1 087	1 262	5 583	337 479	337 510	385 892
Cash Payments by Type																
Employee related costs		5 205	5 091	4 861	5 333	5 200	5 258	4 971	5 146	16 883	14 668	14 902	14 667	102 184	122 486	130 322
Remuneration of councillors		905	929	903	901	905	958	960	1 464	1 106	881	880	883	11 675	13 607	14 285
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		1	-	1 189	-	1 224	-	-	-	951	1 189	-	1 224	5 778	5 647	5 930
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		32	15	13	14	92	8	4	12	612	6	2	85	895	649	557
Contracted services		78	188	287	764	1 116	175	413	270	5 304	287	764	1 116	10 762	9 823	10 376
Grants and subsidies paid - other municipalities		5 294	16 059	14 098	15 856	21 784	16 133	17 576	17 289	128 679	20 607	19 543	23 850	316 768	160 670	61 577
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		4 743	10 483	7 336	10 327	9 895	7 534	(1 555)	6 728	79 199	13 647	17 083	(24 003)	141 417	132 148	91 964
Cash Payments by Type		16 258	32 766	28 687	33 195	40 215	30 067	22 368	30 909	232 734	51 286	53 173	17 822	589 480	445 030	315 009
Other Cash Flows/Payments by Type																
Capital assets		48	48	4	15	2 298	92	-	2	23 683	4 804	7 015	5 225	43 234	20 203	24 559
Repayment of borrowing													4 874	4 874	4 643	4 875
Other Cash Flows/Payments													(40 423)	(40 423)	(123 036)	(21 235)
Total Cash Payments by Type		16 306	32 814	28 691	33 210	42 513	30 159	22 368	30 911	256 416	56 090	60 188	(12 501)	597 165	346 840	323 209
NET INCREASE/(DECREASE) IN CASH HELD		114 170	(30 677)	(27 605)	(31 888)	(38 377)	74 492	(21 126)	(28 892)	(173 939)	(55 003)	(58 926)	18 085	(259 687)	(9 330)	62 683
Cash/cash equivalents at the month/year beginning:		466 052	580 222	549 545	521 940	490 053	451 675	526 167	505 041	476 150	302 210	247 207	188 281	466 052	206 365	197 035
Cash/cash equivalents at the month/year end:		580 222	549 545	521 940	490 053	451 675	526 167	505 041	476 150	302 210	247 207	188 281	206 365	206 365	197 035	259 718

DC31 Nkangala - 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																
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE & COUNCIL		5	48	4	15	12	61	-	2	2 348	4	15	12	2 525	1 908	1 974
Vote 2 - ADMINISTRATION		-	-	-	-	-	16	-	-	2 714	-	-	-	2 730	250	367
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		39	-	-	-	-	-	-	-	197	-	-	-	236	113	118
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	2 287	15	-	-	18 428	4 800	7 000	5 213	37 743	17 933	22 100
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DPU AND IDP		4	-	-	-	-	-	-	-	(4)	-	-	-	-	-	-
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL MUNIS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	48	48	4	15	2 298	92	-	2	23 683	4 804	7 015	5 225	43 234	20 203	24 559
Total Capital Expenditure	2	48	48	4	15	2 298	92	-	2	23 683	4 804	7 015	5 225	43 234	20 203	24 559

DC31 Nkangala - 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																
Capital Expenditure - Standard																
<i>Governance and administration</i>		44	48	4	15	12	77	--	2	5 259	4	15	12	5 491	2 075	2 259
Executive and council		44	48	4	15	12	61	--	2	2 533	4	15	12	2 749	1 812	1 879
Budget and treasury office		--	--	--	--	--	--	--	--	12	--	--	--	12	13	13
Corporate services		--	--	--	--	--	16	--	--	2 714	--	--	--	2 730	250	367
<i>Community and public safety</i>		4	--	--	--	2 287	15	--	--	17 704	4 800	7 000	5 213	37 023	17 933	22 100
Community and social services		--	--	--	--	2 287	15	--	--	85	--	--	(2 287)	100	78	80
Sport and recreation		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Public safety		4	--	--	--	--	--	--	--	17 619	4 800	7 000	7 500	36 923	17 855	22 020
Housing		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		--	--	--	--	--	--	--	--	720	--	--	--	720	195	200
Planning and development		--	--	--	--	--	--	--	--	--	--	--	--	--	195	200
Road transport		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Environmental protection		--	--	--	--	--	--	--	--	720	--	--	--	720	--	--
<i>Trading services</i>		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Electricity																
Water																
Waste water management																
Waste management																
<i>Other</i>																
Total Capital Expenditure - Standard		48	48	4	15	2 298	92	--	2	23 683	4 804	7 015	5 225	43 234	20 203	24 559

DC31 Nkangala - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by

Description	Ref	Budget Year 2013/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
R thousands						
Capital expenditure on renewal of existing assets by Asset Class/Sub-class						
Infrastructure		-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-
<i>Roads, Pavements & Bridges</i>						
<i>Storm water</i>						
Infrastructure - Electricity		-	-	-	-	-
<i>Generation</i>						
<i>Transmission & Reticulation</i>						
<i>Street Lighting</i>						
Infrastructure - Water		-	-	-	-	-
<i>Dams & 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					
Community		-	-	-	-	-
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						
Heritage assets		-	-	-	-	-
Buildings						
Other						
Investment properties		-	-	-	-	-
Housing development						
Other						

Other assets		-	-	-	-	-
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						
Agricultural assets		-	-	-	-	-
List sub-class						
Biological assets		-	-	-	-	-
List sub-class						
Intangibles		-	-	-	-	-
Computers - software & programming						
Other (list sub-class)						
Total Capital Expenditure on renewal of existing assets to be adjusted	1	-	-	-	-	-

Specialised vehicles	18	-	-	-	-	-
Refuse						
Fire						
Conservancy						
Ambulances						

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
15. Buses used to provide a service to the community
16. Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-

nditure in Budgeted Capital Expenditure

re

annual financial statements audited (note: only

existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

DC31 Nkangala - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal Code 3	Individually Approved Yes/No 6	Asset Class 4	Asset Sub-Class 4	GPS co-ordinates 5	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
Parent municipality:													
<i>List all capital programs/projects grouped by Municipal Vote</i>													
Entities:													
<i>List all capital programs/projects grouped by Municipal Entity</i>													
Entity Name <i>Project name</i>													

References

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table SA34
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

DC31 Nkangala - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

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