

IKWEZI MUNICIPALITY ORDINARY COUNCIL MEETING 27/02/2015

IKWEZI MUNICIPALITY 2014/2015 ADJUSTMENTS BUDGET



**2014 / 2015 ADJUSTMENTS BUDGET
REPORT**

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- DWAF – WWM ACIP 1415 Sanitation Grant Not on Original Budget R 7,060,000
- DWAF – Water Conservation / Water Meters Not on Original Budget R 3,665,000
 - SA Sport for Change Grant Not on Original Budget R 200,000
 - IDC Grant Not on Original Budget R 500,000
 - EPWP Grant increased from R 1,000,000 to R 1,277,815 (Roll-Over from 2013/14)

Operating Expenditure Budget:

- Rental Vehicles (Maritime Motors) Not on Original Budget R 688,606
- SALGA Membership Fees Not on Original Budget R 500,000
- Service Provider Fees (Massive Dynamics) increase from R 110,000 to 590,000
- Insurance increase from R 160,500 to 270,000 (Additional Vehicles)
- Legal Fees increase from R 330,000 to R 1,500,000 (Actual Expenditure YTD R 1,038,165)
- Free Basic Services increased from R 1,396,380 to R 1,982,831
- Subsistence & Travel (S&T) Various Line Item increased from R 1,192,971 to R 1,576,852

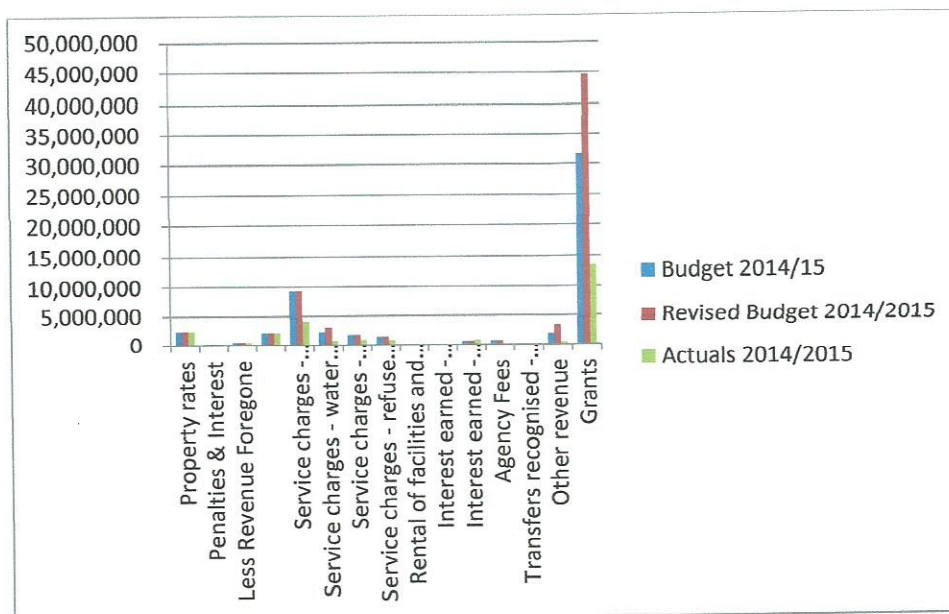
1. REVISED OPERATING BUDGET

1.1 INCOME BUDGET

1.1.1 Income Budget by Source

Income Budget by Source	Budget 2014/15	Revised Budget 2014/2015	Actuals 2014/2015
Property rates	2,184,425	2,226,286	2,226,286
Penalties & Interest	197,043	206,962	206,962
Less Revenue Foregone	507,922	503,696	503,695
	1,873,546	1,929,552	1,929,553
Service charges - electricity revenue	9,219,863	9,219,863	4,128,331
Service charges - water revenue	2,101,817	2,987,817	779,457
Service charges - sewerage revenue	1,595,088	1,595,088	914,567
Service charges - refuse revenue	1,352,284	1,352,284	797,432
Rental of facilities and equipment	69,080	69,080	66,944
Interest earned - external investments	45,616	45,616	33,046
Interest earned - outstanding debtors	639,956	639,956	795,737
Agency Fees	649,188	649,188	92,128
Transfers recognised - operational	0	0	0
Other revenue	1,717,285	3,374,654	417,796
Grants	31,809,000	44,678,815	13,486,100
Total Income Budget by Source	51,072,723	66,541,913	23,441,090

1.1.2 Income Budget by Source graph

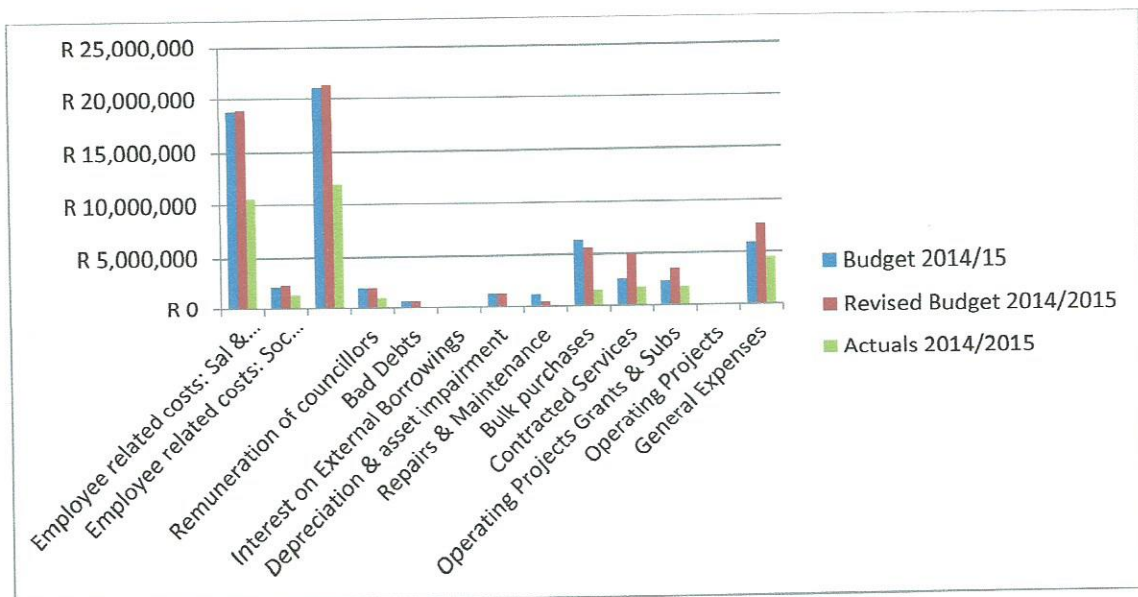


1.2 EXPENDITURE BUDGET

1.2.1 Expenditure Budget by Type

Operating Expenditure Budget by Type	Budget 2014/15	Revised Budget 2014/2015	Actuals 2014/2015
Employee related costs: Sal & Wages	R 18,846,483	R 18,922,481	R 10,580,304
Employee related costs: Soc Contr	R 2,235,808	R 2,422,005	R 1,319,862
	R 21,082,291	R 21,344,486	R 11,900,165
Remuneration of councillors	R 2,030,720	R 2,030,720	R 975,910
Bad Debts	R 645,217	R 645,217	R 0
Interest on External Borrowings	R 93,720	R 93,720	R 14,580
Depreciation & asset impairment	R 1,217,716	R 1,217,716	R 0
Repairs & Maintenance	R 1,118,222	R 466,652	R 143,730
Bulk purchases	R 6,409,268	R 5,632,841	R 1,549,399
Contracted Services	R 2,643,653	R 5,008,820	R 1,906,694
Operating Projects Grants & Subs	R 2,426,100	R 3,593,100	R 1,917,131
Operating Projects	R 80,000	R 80,000	R 28,818
General Expenses	R 6,007,328	R 7,728,972	R 4,583,104
Total Operating Expenditure Budget by Type	R 43,754,235	R 47,842,244	R 23,019,530

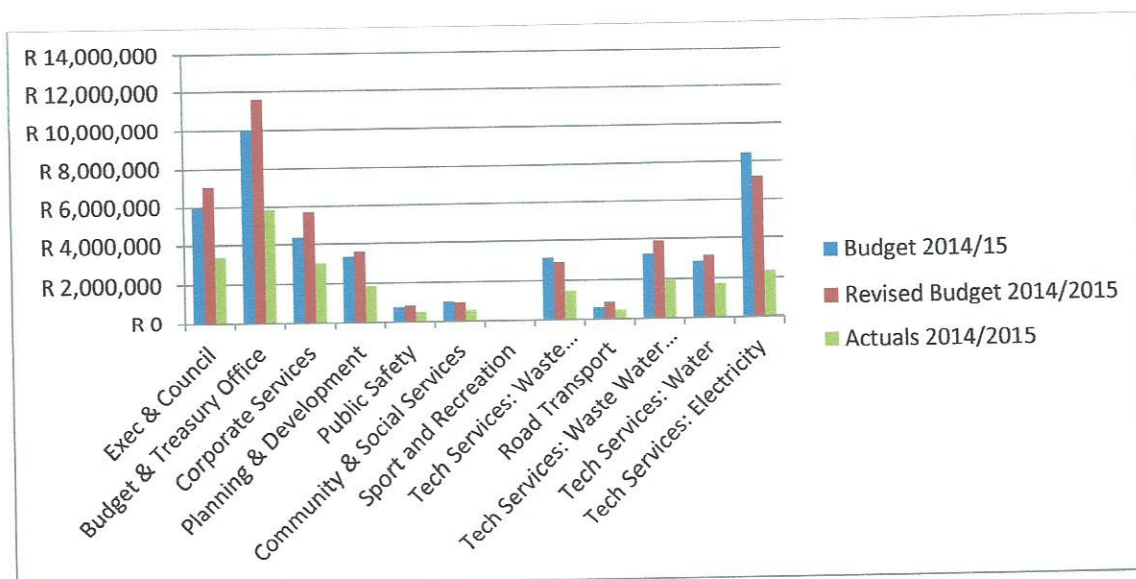
1.2.2 Expenditure Budget by Type graph



1.2.3 Expenditure Budget by Vote

Operating Expenditure Budget by Vote	Budget 2014/15	Revised Budget 2014/2015	Actuals 2014/2015
Exec & Council	R 5,977,428	R 7,090,835	R 3,410,409
Budget & Treasury Office	R 10,034,550	R 11,654,387	R 5,859,446
Corporate Services	R 4,340,949	R 5,687,667	R 3,023,767
Planning & Development	R 3,347,998	R 3,617,640	R 1,843,324
Public Safety	R 710,833	R 783,787	R 472,728
Community & Social Services	R 1,036,404	R 958,700	R 521,055
Sport and Recreation	R 82,327	R 0	R 0
Tech Services: Waste Management	R 3,129,181	R 2,893,069	R 1,470,091
Road Transport	R 535,035	R 896,168	R 409,509
Tech Services: Waste Water Management	R 3,261,264	R 3,891,105	R 1,943,261
Tech Services: Water	R 2,828,934	R 3,136,102	R 1,728,755
Tech Services: Electricity	R 8,469,332	R 7,232,784	R 2,337,184
Total Operating Expenditure Budget by Vote	R 43,754,235	R 47,842,244	R 23,019,530

1.2.4 Expenditure Budget by Vote graph

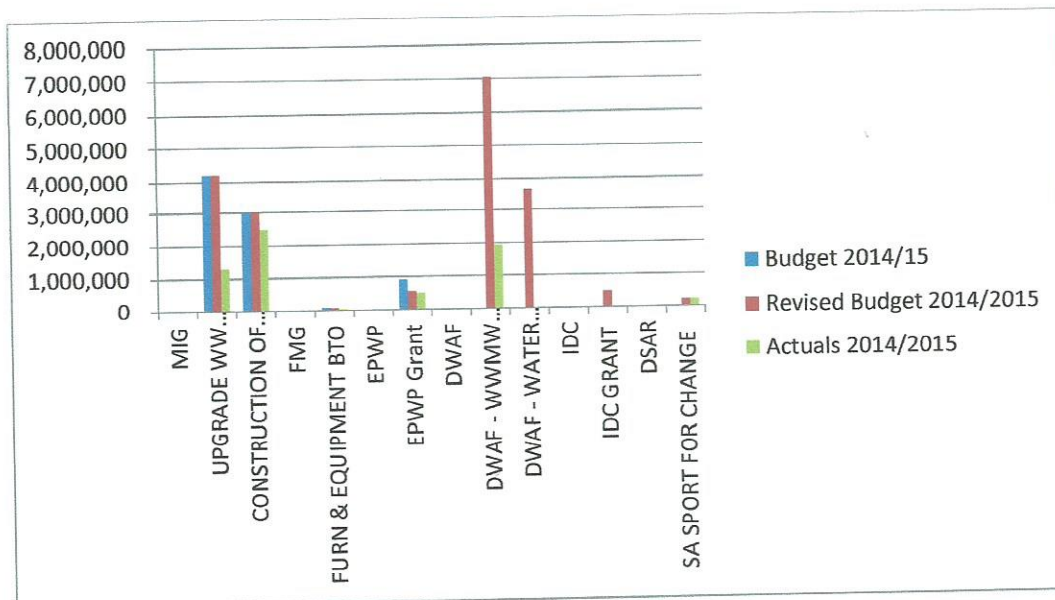


1.3 REVISED CAPITAL BUDGET

1.3.1 Capital Budget by Project

CAPITAL	Budget 2014/15	Revised Budget 2014/2015	Actuals 2014/2015
MIG			
UPGRADE WW TREATMENT WORKS KLP	4,201,800	4,201,800	1,309,245
CONSTRUCTION OF PHUMLANI ROADS	3,000,000	3,000,000	2,478,655
FMG			
FURN & EQUIPMENT BTO	82,800	72,870	49,314
EPWP			
EPWP Grant	928,662	554,620	499,082
DWAF			
DWAF - WWMW ACIP1415 SANITATION	0	7,060,000	1,939,833
DWAF - WATER CONSERVATION / METERS	0	3,665,000	19,800
IDC			
IDC GRANT	0	500,000	0
DSAR			
SA SPORT FOR CHANGE	0	200,000	197,979
TOTAL CAPITAL	8,213,262	19,254,290	6,493,908

1.3.2 Capital Budget by Project Graph



RECOMMENDATION

It is recommended that:

1. Council approves the 2014/2015 Revised Budget as following:-
(NT "B" schedules below)

REVISED BUDGET	Revised Budget 2014/2015	Budget 2015/2016	Budget 2016/2017
Operating Income	R 66,541,913	R 71,710,727	R 61,688,626
Operating Expenditure	R 47,842,244	R 47,161,499	R 48,787,430
Capital	R 19,254,290	R 22,075,800	R 11,200,000

2. Council approves the implementation of the Water usage tariff as from 1 January 2015.

<u>WATER</u>	<u>2014/15 Tariff</u>
Metered	
Basic charge: Residential & Businesses - per month	R 58
More than 10kl: per kl	R 6




92st Council Ordinary Meeting


Ikwezi Municipality
 Council Ordinary Meeting
 Meeting Date: 27 February 2015
 Meeting Time: 10H00 – 13H01
 Meeting Venue: Jansenville Council Chambers

Present: Councillors: Clr. Mngwevu
 Clr. Hendricks
 Clr. Bonaparte
 Clr. Ntame


Officials: Mr. Nkila (Acting Municipal Manager)
 Ms. Delphine (Dir. Finance and Admin. & Act. MM)
 Mrs. Mpahlwa (Director Strategic Planning)
 Mr. Jack (Manager Corporate Services)
 Mr. Damane (IDP Manager)

Members of public (as contained in the attendance register)


Item Number:	 Details/Description 92nd Council Ordinary Meeting Minutes held on the 27 February 2015, at the Jansenville Council Chambers	For Action
1.	OPENING Opened with a Prayer by Clr. Hendricks K, the Speaker reads out the notice, declares the meeting open and welcomed everyone present.	

Item Number:	 Details/Description 92nd Council Ordinary Meeting Minutes held on the 27 February 2015, at the Jansenville Council Chambers	For Action
1.1	ATTENDANCE As per attendance register.	
2.1	APPLICATION FOR LEAVE Councilors <ul style="list-style-type: none"> • Clr. Mboneni (due to classes) MM. to develop a form leave application for Councilors. • That all Council apologies be done in writing to the Mayor for approval. 	
2.2	APOLOGIES <ul style="list-style-type: none"> • Clr. Mboneni A. 	


SA

Item Number:	 <p align="center">Details/Description</p> <p align="center">92nd Council Ordinary Meeting Minutes held on the 27 February 2015, at the Jansenville Council Chambers</p>	For Action
3.	<p>STATEMENT COMMUNICATED BY THE SPEAKER</p> <p>The Mayor did not prepare any statement but alluded on the following issues:</p> <ul style="list-style-type: none"> • The issue of demarcation raised by the Minister of re-determination of municipal boundaries. • Public consultation process of stakeholders. • Informed by Back 2 Basic. • Ward 3 clarity on amalgamation process issue raised at the ward meeting. • Council to resolve on the request by the Minister officially. • Notice send out to managers to take stock of the past 20 years is still outstanding. • To correct the wrong perception of some people that there is no service delivery. • The current financial challenges have no impact to service delivery except the Phumlani and Dan Sandi projects. • The investors funding vs timing and son it will be elections the process to be fast tracked. • Fort hare initiative on young people, staff member's skilling on administration, finance and engineering. • Seta on water process controllers. • Organogram was approved by Council. • Presentation done on wind farm and the gas exploration. • <p align="right"><u>Cnp!...</u></p>	
		<u>Cnp!...</u>


S.A

Item Number:	 Details/Description 92nd Council Ordinary Meeting Minutes held on the 27 February 2015, at the Jansenville Council Chambers	For Action																						
4.	MINUTES OF THE PREVIOUS MEETINGS 4.1 Ordinary Meeting – 30 January 2015, Minutes referred by Council to next meeting to be held, proposed by Cllr. Hendricks – seconded by Cllr. Ntame. N. B:- That all other Council portfolio committee's minutes to also be tabled to Council.																							
6. CONSIDERATION OF AGENDA:																								
6.2.1	ADJUSTMENTS BUDGET – 2014/2015 FINANCIAL YEAR (Proposed by Cllr. Hendricks and seconded by Cllr. Ntame) RESOLVED 1. That Council approves the 2014/2015 Revised Budget as following:- (NT"B" schedules below) <table border="1" data-bbox="402 1115 1122 1430"> <thead> <tr> <th>Revised Budget</th> <th>Revised Budget 2014/2015</th> <th>Budget 2015/2016</th> <th>Budget 2016/2017</th> </tr> </thead> <tbody> <tr> <td>Operating Income</td> <td>R66,541, 913</td> <td>R71,710, 727</td> <td>R61,688, 626</td> </tr> <tr> <td>Operating Expenditure</td> <td>R47,842,244</td> <td>R47,161,499</td> <td>R48,787,430</td> </tr> <tr> <td>Capital</td> <td>R19,254,290</td> <td>R22,075,800</td> <td>R11,200,000</td> </tr> </tbody> </table> 2. Council approves the implementation of the Water usage tariff as from 1 January 2015. Water 2014/2015 tariff <table border="1" data-bbox="402 1562 1122 1745"> <thead> <tr> <th colspan="2">Metered</th> </tr> </thead> <tbody> <tr> <td>Basic charge: Residential & Business per month</td> <td>R58</td> </tr> <tr> <td>More than 10kl: per kl</td> <td>R6</td> </tr> </tbody> </table>	Revised Budget	Revised Budget 2014/2015	Budget 2015/2016	Budget 2016/2017	Operating Income	R66,541, 913	R71,710, 727	R61,688, 626	Operating Expenditure	R47,842,244	R47,161,499	R48,787,430	Capital	R19,254,290	R22,075,800	R11,200,000	Metered		Basic charge: Residential & Business per month	R58	More than 10kl: per kl	R6	CFO
Revised Budget	Revised Budget 2014/2015	Budget 2015/2016	Budget 2016/2017																					
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More than 10kl: per kl	R6																							


SA

Item Number:	 Details/Description 92nd Council Ordinary Meeting Minutes held on the 27 February 2015, at the Jansenville Council Chambers	For Action
7.	<p>OFFICE OF THE MM: DEMARCATION OF MUNICIPAL BOUNDARIES/AMAGAMATION OF MUNICIPALITIES</p> <p>(Proposed by Clr. Bonaparte and seconded by Clr. Ntame)</p> <p>RESOLVED</p> <ol style="list-style-type: none"> 1. That Council approves and supports the amalgamation of Ikwezi Municipality with Bavianaans and Camdeboo to establish a new municipality. 2. That Council commences with the process of engaging the community on the matter with the following stakeholders: <ol style="list-style-type: none"> a) Stakeholders Forum b) Ward Committees, 1-2-3-4 3. That Council submits its resolution on this matter to the Demarcation Board, Minister's Offices, SALGA and Sarah Baartman District Municipality, before the deadline of 03 March 2015. 4. That all documentation proof of the consultative process be kept safe. 5. That Council authorized the Mayor and Chiefwhip to form part of the consultative committee dealing with demarcation process going forward. 6. That Management must to submit all relevant information to relevant stakeholders. 	Council

S.A

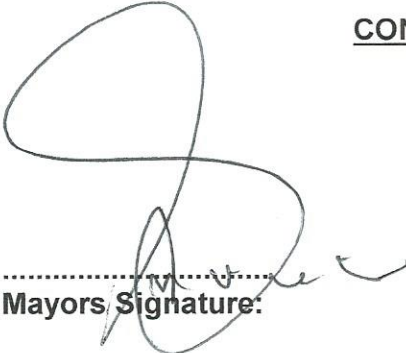
Item Number:	 Details/Description 92nd Council Ordinary Meeting Minutes held on the 27 February 2015, at the Jansenville Council Chambers	For Action
8.	<p>OFFICE OF THE MM: FUNDING SECURED FOR SERVICE DELIVERY PROJECTS</p> <p>(Proposed by Clr. Ntame and seconded by Clr. Hendricks)</p> <p>RESOLVED</p> <ol style="list-style-type: none"> 1. That Council approves and confirms that the funds be used for the implementation of the projects in the IDP document. 2. That Council approves and confirm that the MoA be signed between Kirchner Builders and Ikwezi Municipality. 3. That Council approves that a Project Management Technical Committee be established to drive the process, with representation from Kirchner Builders, Department of Public Works and Ikwezi Municipality. 4. That Council approves Kirchner Builders as the implementing agent. 5. That Council approves that a paper trail of all paperwork to be administered by Ikwezi Municipality for audit purposes. 6. That Council approves that a Project Steering Committee to which Project Management Technical Committee will report be established 7. That Council approves that the Terms and Conditions of the grant/funders forms part of the MoA. 8. That Council approves that Kirchners Builders transfers skills to Ikwezi SMME's. 9. That Council approves that a copy of the application document be submitted to the funders on behalf of Ikwezi Municipality be made available to the municipality before the MoA is signed between the parties. 	Council

SA

Item Number:	 Details/Description 92nd Council Ordinary Meeting Minutes held on the 27 February 2015, at the Jansenville Council Chambers	For Action
	10. That Council mandates the MM to sign the MoA on behalf of Council. 11. That the Project Management Technical Committee to come up with a implementation plan during next Council meeting.	
9.	CODE OF CONDUCT FOR COUNCILORS (Proposed by Clr. Ntame and seconded by Clr. Bonaparte) RESOLVED 1. That Council considers the review of its Rules of Order. 2. That Council move for the implementation of the code of conduct for councilors as outlined in the Rules of Order.	Council

Announcements & Motions:

CONFIRMATION OF MINUTES



Mayors Signature:

IKWEZI MUNISIPALITEIT
PO BOX / POSBUS 12
27 FEB 2015
.....
Date: JANSENVILLE 6265
IKWEZI MUNICIPALITY

Municipal adjustments budgets & supporting tables

Version 2.6

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Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

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

Preparation Instructions

Municipality Name: EC103 Ikwezi ▼

CFO Name: Ms Delphine Sauls

Tel: 049 836 0021 Fax: 049 836 0105

E-Mail: delphine@ikwezimunicipality.co.za

Date of Adjustments Budget: 27Feb2015

MTREF: 2014 ▼

Budget Year: 2014/15

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars [Click to view](#)

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

Dummy Budget Guide [Click to view](#)

Funding Compliance Guide [Click to view](#)

MFMA Return Forms [Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - EXECUTIVE AND COUNCIL	Vote 1 EXECUTIVE AND COUNCIL	
Vote 2 - BUDGET AND TREASURY OFFICE	1.1 Office of the Municipal Manager	1.1 - Office of the Municipal Manager
Vote 3 - CORPORATE SERVICES	1.2 Office of the Executive Mayor	1.2 - Office of the Executive Mayor
Vote 4 - PLANNING AND DEVELOPMENT	1.3 Council General	1.3 - Council General
Vote 5 - PUBLIC SAFETY	1.4 [Name of sub-vote]	
Vote 6 - COMMUNITY AND SOCIAL SERVICES	1.5 [Name of sub-vote]	
Vote 7 - SPORT AND RECREATION	1.6 [Name of sub-vote]	
Vote 8 - HOUSING	1.7 [Name of sub-vote]	
Vote 9 - WASTE MANAGEMENT	1.8 [Name of sub-vote]	
Vote 10 - ROAD TRANSPORT	1.9 [Name of sub-vote]	
Vote 11 - WASTE WATER MANAGEMENT	1.10 [Name of sub-vote]	
Vote 12 - WATER	Vote 2 BUDGET AND TREASURY OFFICE	
Vote 13 - ELECTRICITY	2.1 Director Finance	2.1 - Director Finance
Vote 14 - [NAME OF VOTE 14]	2.2 Finance Income, Expenditure and SCM	2.2 - Finance Income, Expenditure and SCM
Vote 15 - [NAME OF VOTE 15]	2.3 Dir Finance: FMG	2.3 - Dir Finance: FMG
	2.4 Internal Audit	2.4 - Internal Audit
	Vote 3 CORPORATE SERVICES	
	3.1 Director Corporate Services	3.1 - Director Corporate Services
	3.2 Human Resources	3.2 - Human Resources
	3.3 Administration	3.3 - Administration
	3.4 Council Buildings	3.4 - Council Buildings
	Vote 4 PLANNING AND DEVELOPMENT	
	4.1 IDP	4.1 - IDP
	4.2 LED	4.2 - LED
	4.3 Hardwood Farm	4.3 - Hardwood Farm
	4.4 Project Management Unit	4.4 - Project Management Unit
	Vote 5 PUBLIC SAFETY	
	5.1 Director Technical Serv: Public Safety	5.1 - Director Technical Serv: Public Safety
	5.2 Fire Fighting	5.2 - Fire Fighting
	Vote 6 COMMUNITY AND SOCIAL SERVICES	
	6.1 Dir Tech Serv: Comm & Soc Services	6.1 - Dir Tech Serv: Comm & Soc Services
	6.2 Community and Social Services	6.2 - Community and Social Services
	6.3 Community Halls	6.3 - Community Halls
	6.4 Libraries	6.4 - Libraries
	6.5 Cemeteries	6.5 - Cemeteries
	Vote 7 SPORT AND RECREATION	
	7.1 Dir Tech Serv: Sport and Recreation	7.1 - Dir Tech Serv: Sport and Recreation
	Vote 8 HOUSING	
	8.1 Dir Tech Serv: Housing	8.1 - Dir Tech Serv: Housing
	Vote 9 WASTE MANAGEMENT	
	9.1 Dir Tec Serv: Waste Management	9.1 - Dir Tec Serv: Waste Management
	9.2 Refuse Removal	9.2 - Refuse Removal
	Vote 10 ROAD TRANSPORT	
	10.1 Dir Tech Serv: Road Transport	10.1 - Dir Tech Serv: Road Transport
	10.2 Streets	10.2 - Streets
	Vote 11 WASTE WATER MANAGEMENT	
	11.1 Dir Tech Serv: Waste Water Management	11.1 - Dir Tech Serv: Waste Water Management
	11.2 Sewerage	11.2 - Sewerage
	Vote 12 WATER	
	12.1 Dir Tech Serv: Water	12.1 - Dir Tech Serv: Water
	12.2 Water	12.2 - Water
	Vote 13 ELECTRICITY	
	13.1 Dir Tech Serv: Electricity	13.1 - Dir Tech Serv: Electricity
	13.2 Electricity	13.2 - Electricity
	Vote 14 [NAME OF VOTE 14]	
	Vote 15 [NAME OF VOTE 15]	

EC103 Ikwezi - Contact Information

A. GENERAL INFORMATION

Municipality	EC103 Ikwezi
Grade	2
Province	EC EASTERN CAPE
Web Address	www.ikwezi.gov.za
e-mail Address	ikwezi_registry@gmail.com

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	12
City / Town	Jansenville
Postal Code	6265
Street address	
Building	
Street No. & Name	34 Main Street
City / Town	Jansenville
Postal Code	6265
General Contacts	
Telephone number	049 836 0021
Fax number	049 836 0105

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	Mr Sizwe Mngwevu	Name	Ms Marsha Malgas
Telephone number	049-8366-0021	Telephone number	049-836-0021
Cell number	073-584-6537	Cell number	
Fax number	049-836-0105	Fax number	049-836-0105
E-mail address	sizwe.mngwevu@gmail.com	E-mail address	marsha.malgas@gmail.com

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Mr Sizwe Mngwevu	Name	Ms Marsha Malgas
Telephone number	049-8366-0021	Telephone number	049-836-0021
Cell number	073-584-6537	Cell number	
Fax number	049-836-0105	Fax number	049-836-0105
E-mail address	sizwe.mngwevu@gmail.com	E-mail address	marsha.malgas@gmail.com

Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name		Name	
Telephone number	N/A	Telephone number	N/A
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Acting Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Mr Terra Nkila	Name	Ms Janine Vermaak Mostert
Telephone number	049 836 0021	Telephone number	049 836 0021
Cell number	082 558 9183	Cell number	
Fax number	049 836 0105	Fax number	049-836-0105
E-mail address	terra@ikwezilm.co.za	E-mail address	janine@ikwezilm.co.za

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	Delphine Rose Sauts	Name	
Telephone number	049 836 0021	Telephone number	N/A
Cell number	083 448 3722	Cell number	
Fax number	049 836 0105	Fax number	
E-mail address	delphine@ikwezimunicipality.co.za	E-mail address	

Official responsible for submitting financial information	
Name	Tinus Matthysen
Telephone number	049 836 00 21
Cell number	073 258 4436
Fax number	049 836 0105
E-mail address	

EC103 Ikwezi - Table B2 Adjustments Budget Financial Performance (standard classification) - 27Feb2015

Standard Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2015/16	+2 2016/17
Revenue - Standard												
Governance and administration		36 168	-	-	-	-	-	14 583	14 583	50 751	54 890	43 770
Executive and council		36 168	-	-	-	-	-	12 654	12 654	48 822	52 856	41 626
Budget and treasury office		-	-	-	-	-	-	1 930	1 930	1 930	2 034	2 144
Corporate services		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		14 905	-	-	-	-	-	886	886	15 791	16 820	17 919
Electricity		9 250	-	-	-	-	-	-	-	9 250	9 926	10 652
Water		2 305	-	-	-	-	-	886	886	3 191	3 364	3 545
Waste water management		1 802	-	-	-	-	-	-	-	1 802	1 899	2 002
Waste management		1 548	-	-	-	-	-	-	-	1 548	1 631	1 719
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	51 073	-	-	-	-	-	15 469	15 469	66 542	71 711	61 689
Expenditure - Standard												
Governance and administration		20 861	-	-	-	-	-	3 572	3 572	24 433	23 142	23 215
Executive and council		6 485	-	-	-	-	-	605	605	7 091	6 047	6 412
Budget and treasury office		10 035	-	-	-	-	-	1 620	1 620	11 654	11 160	10 515
Corporate services		4 341	-	-	-	-	-	1 347	1 347	5 688	5 935	6 287
Community and public safety		1 830	-	-	-	-	-	(87)	(87)	1 743	1 852	1 969
Community and social services		1 036	-	-	-	-	-	(78)	(78)	959	1 019	1 083
Sport and recreation		82	-	-	-	-	-	(82)	(82)	0	-	-
Public safety		711	-	-	-	-	-	73	73	784	833	886
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 883	-	-	-	-	-	631	631	4 514	4 367	4 622
Planning and development		3 348	-	-	-	-	-	270	270	3 618	3 803	4 024
Road transport		535	-	-	-	-	-	361	361	896	564	598
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		17 689	-	-	-	-	-	241	241	17 929	17 801	18 981
Electricity		8 469	-	-	-	-	-	(460)	(460)	8 009	7 766	8 356
Water		2 829	-	-	-	-	-	307	307	3 136	3 293	3 490
Waste water management		3 261	-	-	-	-	-	630	630	3 891	4 086	4 332
Waste management		3 129	-	-	-	-	-	(236)	(236)	2 893	2 656	2 804
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	44 262	-	-	-	-	-	4 357	4 357	48 619	47 161	48 787
Surplus/ (Deficit) for the year		6 811	-	-	-	-	-	11 113	11 113	17 923	24 549	12 901

References

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

EC103 Ikwezi - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 27Feb2015

Vote Description (Insert departmental structure etc)	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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 AND COUNCIL		36 168	-	-	-	-	-	12 654	12 654	48 822	52 856	41 626
Vote 2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	1 930	1 930	1 930	2 034	2 144
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		1 548	-	-	-	-	-	-	-	1 548	1 631	1 719
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		1 802	-	-	-	-	-	-	-	1 802	1 899	2 002
Vote 12 - WATER		2 305	-	-	-	-	-	886	886	3 191	3 364	3 545
Vote 13 - ELECTRICITY		9 250	-	-	-	-	-	-	-	9 250	9 926	10 652
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	51 073	-	-	-	-	-	15 469	15 469	66 542	71 711	61 689
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		6 485	-	-	-	-	-	605	605	7 091	6 047	6 412
Vote 2 - BUDGET AND TREASURY OFFICE		10 035	-	-	-	-	-	1 620	1 620	11 654	11 160	10 515
Vote 3 - CORPORATE SERVICES		4 341	-	-	-	-	-	1 347	1 347	5 688	5 935	6 287
Vote 4 - PLANNING AND DEVELOPMENT		3 348	-	-	-	-	-	270	270	3 618	3 803	4 024
Vote 5 - PUBLIC SAFETY		711	-	-	-	-	-	73	73	784	833	886
Vote 6 - COMMUNITY AND SOCIAL SERVICES		1 036	-	-	-	-	-	(78)	(78)	959	1 019	1 083
Vote 7 - SPORT AND RECREATION		82	-	-	-	-	-	(82)	(82)	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		3 129	-	-	-	-	-	(236)	(236)	2 893	2 656	2 804
Vote 10 - ROAD TRANSPORT		535	-	-	-	-	-	361	361	896	564	598
Vote 11 - WASTE WATER MANAGEMENT		3 261	-	-	-	-	-	630	630	3 891	4 086	4 332
Vote 12 - WATER		2 829	-	-	-	-	-	307	307	3 136	3 293	3 490
Vote 13 - ELECTRICITY		8 469	-	-	-	-	-	(1 237)	(1 237)	7 233	7 766	8 356
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	44 262	-	-	-	-	-	3 580	3 580	47 842	47 161	48 787
Surplus/ (Deficit) for the year	2	6 811	-	-	-	-	-	11 889	11 889	18 700	24 549	12 901

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget H = (A or A1/2 etc) + G

EC103 Ikwezi - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27Feb2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	1 677	-	-	-	-	-	46	46	1 723	1 816	1 914
Property rates - penalties & collection charges		197						10	10	207	218	230
Service charges - electricity revenue	2	9 220	-	-	-	-	-	-	-	9 220	9 895	10 619
Service charges - water revenue	2	2 102	-	-	-	-	-	886	886	2 988	3 149	3 319
Service charges - sanitation revenue	2	1 595	-	-	-	-	-	-	-	1 595	1 681	1 772
Service charges - refuse revenue	2	1 352	-	-	-	-	-	-	-	1 352	1 425	1 502
Service charges - other												
Rental of facilities and equipment		69								69	73	77
Interest earned - external investments		46								46	48	51
Interest earned - outstanding debtors		640								640	675	711
Dividends received												
Fines												
Licences and permits												
Agency services		649								649	684	721
Transfers recognised - operating		24 524						1 455	1 455	25 979	26 414	25 824
Other revenue	2	1 717	-	-	-	-	-	1 657	1 657	3 375	3 557	3 749
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		43 788	-	-	-	-	-	4 054	4 054	47 842	49 635	50 489
Expenditure By Type												
Employee related costs		21 082	-	-	-	-	-	262	262	21 344	21 794	23 189
Remuneration of councillors		2 031								2 031	2 161	2 299
Debt impairment		645								645	672	701
Depreciation & asset impairment		1 218	-	-	-	-	-	-	-	1 218	1 283	1 353
Finance charges		94								94	99	104
Bulk purchases		6 409	-	-	-	-	-	(776)	(776)	5 633	6 083	6 570
Other materials												
Contracted services		2 644	-	-	-	-	-	1 065	1 065	3 709	3 183	3 355
Transfers and grants												
Other expenditure		10 140	-	-	-	-	-	3 029	3 029	13 169	11 885	11 216
Loss on disposal of PPE												
Total Expenditure		44 262	-	-	-	-	-	3 580	3 580	47 842	47 162	48 787
Surplus/(Deficit)		(474)	-	-	-	-	-	474	474	(0)	2 473	1 701
Transfers recognised - capital		7 285						11 415	11 415	18 700	22 076	11 200
Contributions												
Contributed assets												
Surplus/(Deficit) before taxation		6 811	-	-	-	-	-	11 889	11 889	18 700	24 549	12 901
Taxation												
Surplus/(Deficit) after taxation		6 811	-	-	-	-	-	11 889	11 889	18 700	24 549	12 901
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		6 811	-	-	-	-	-	11 889	11 889	18 700	24 549	12 901
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		6 811	-	-	-	-	-	11 889	11 889	18 700	24 549	12 901

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

EC103 Ikwazi - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27Feb2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - EXECUTIVE AND COUNCIL	2	-	-	-	-	-	-	(10)	(10)	73	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		83	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	500	500	500	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		929	-	-	-	-	-	(374)	(374)	555	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	200	200	200	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		3 000	-	-	-	-	-	-	-	3 000	278	7 200
Vote 11 - WASTE WATER MANAGEMENT		4 202	-	-	-	-	-	7 060	7 060	11 262	6 798	-
Vote 12 - WATER		-	-	-	-	-	-	3 665	3 665	3 665	-	-
Vote 13 - ELECTRICITY		-	-	-	-	-	-	-	-	-	15 000	4 000
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	8 213	-	-	-	-	-	11 041	11 041	19 254	22 076	11 200
Single-year expenditure to be adjusted												
Vote 1 - EXECUTIVE AND COUNCIL	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WATER		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		8 213	-	-	-	-	-	11 041	11 041	19 254	22 076	11 200
Capital Expenditure - Standard												
Governance and administration		83	-	-	-	-	-	(10)	(10)	73	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		83	-	-	-	-	-	(10)	(10)	73	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		929	-	-	-	-	-	(174)	(174)	755	-	-
Community and social services		929	-	-	-	-	-	(374)	(374)	555	-	-
Sport and recreation		-	-	-	-	-	-	200	200	200	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 000	-	-	-	-	-	500	500	3 500	278	7 200
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		3 000	-	-	-	-	-	500	500	3 000	278	7 200
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		4 202	-	-	-	-	-	10 725	10 725	14 927	21 798	4 000
Electricity		-	-	-	-	-	-	3 665	3 665	3 665	15 000	4 000
Water		-	-	-	-	-	-	7 060	7 060	11 262	6 798	-
Waste water management		4 202	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	8 213	-	-	-	-	-	11 041	11 041	19 254	22 076	11 200
Funded by:												
National Government		8 213	-	-	-	-	-	11 041	11 041	19 254	22 076	11 200
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	8 213	-	-	-	-	-	11 041	11 041	19 254	22 076	11 200
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		8 213	-	-	-	-	-	11 041	11 041	19 254	22 076	11 200

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- 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

EC103 Ikwezi - Table B6 Adjustments Budget Financial Position - 27Feb2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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												
ASSETS												
Current assets												
Cash									-	-		
Call investment deposits	1	43	-	-	-	-	-	-	-	43	45	47
Consumer debtors	1	4 162	-	-	-	-	-	6 085	6 085	10 247	10 759	11 297
Other debtors		3 398								3 398	3 568	3 746
Current portion of long-term receivables												
Inventory												
Total current assets		7 603	-	-	-	-	-	6 085	6 085	13 688	14 372	15 091
Non current assets												
Long-term receivables												
Investments												
Investment property		37 125								37 125	38 981	40 930
Investment in Associate												
Property, plant and equipment	1	78 430	-	-	-	-	-	19 254	19 254	97 684	102 569	107 697
Agricultural												
Biological												
Intangible		246								246	258	271
Other non-current assets												
Total non current assets		115 801	-	-	-	-	-	19 254	19 254	135 055	141 808	148 898
TOTAL ASSETS		123 404	-	-	-	-	-	25 339	25 339	148 743	156 180	163 989
LIABILITIES												
Current liabilities												
Bank overdraft		962								962	1 010	1 061
Borrowing		235	-	-	-	-	-	912	912	1 147	1 204	1 264
Consumer deposits												
Trade and other payables		12 299	-	-	-	-	-	2 901	2 901	15 200	15 960	16 758
Provisions		11 364								11 364	11 932	12 528
Total current liabilities		24 860	-	-	-	-	-	3 812	3 812	28 672	30 105	31 611
Non current liabilities												
Borrowing	1	385	-	-	-	-	-	5 157	5 157	5 542	-	-
Provisions	1	1 080	-	-	-	-	-	7 835	7 835	8 915	9 361	9 829
Total non current liabilities		1 465	-	-	-	-	-	12 992	12 992	14 457	9 361	9 829
TOTAL LIABILITIES		26 325	-	-	-	-	-	16 804	16 804	43 129	39 466	41 439
NET ASSETS	2	97 079	-	-	-	-	-	8 535	8 535	105 614	116 714	122 550
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		97 079	-	-	-	-	-	8 535	8 535	105 614	116 714	122 549
Reserves												
TOTAL COMMUNITY WEALTH/EQUITY		97 079	-	-	-	-	-	8 535	8 535	105 614	116 714	122 549

References

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

EC103 Ikwezi - Table B7 Adjustments Budget Cash Flows - 27Feb2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		18 578								18 578	19 123	12 245
Government - operating	1	23 596							2 383	25 979	26 414	25 824
Government - capital	1	8 213						11 041	11 041	19 254	22 076	11 200
Interest		686								686	723	762
Dividends												
Payments												
Suppliers and employees		(42 306)								(42 306)	(44 421)	(37 444)
Finance charges		(94)								(94)	(99)	(104)
Transfers and Grants	1											
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 673	-	-	-	-	-	13 424	13 424	22 098	23 816	12 482
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (Increase) in non-current debtors												
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets		(8 213)						(11 041)	(11 041)	(19 254)	(22 076)	(11 200)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 213)	-	-	-	-	-	(11 041)	(11 041)	(19 254)	(22 076)	(11 200)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		460	-	-	-	-	-	2 383	2 383	2 844	1 740	1 282
Cash/cash equivalents at the year begin:	2	41								41		
Cash/cash equivalents at the year end:	2	501						2 383		2 885	1 740	1 282

References

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

EC103 Ikwezi - Table B8 Cash backed reserves/accumulated surplus reconciliation - 27Feb2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted
		Budget	3	4	capital	Unavoid.	Govt	8	9	Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	501	-	-	-	-	-	2 383	2 383	2 885	1 740	1 282
Other current investments > 90 days		(1 420)	-	-	-	-	-	(2 383)	(2 383)	(3 804)	(2 705)	(2 296)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(919)	-	-	-	-	-	-	-	(919)	(965)	(1 013)
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	4 991	-	-	-	-	-	(1 410)	(1 410)	3 581	4 137	9 274
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		4 991	-	-	-	-	-	(1 410)	(1 410)	3 581	4 137	9 274
Surplus(shortfall)		(5 910)	-	-	-	-	-	1 410	1 410	(4 500)	(5 102)	(10 287)

References

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

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	8 213	-	-	-	-	-	(384)	(384)	7 829	-	-
Infrastructure - Road transport		3 000	-	-	-	-	-	-	-	3 000	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		4 202	-	-	-	-	-	-	-	4 202	-	-
Infrastructure		7 202	-	-	-	-	-	-	-	7 202	-	-
Community		929	-	-	-	-	-	(374)	(374)	555	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	83	-	-	-	-	-	(10)	(10)	73	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	8	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	3 000	-	-	-	-	-	-	-	3 000	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		4 202	-	-	-	-	-	-	-	4 202	-	-
Infrastructure		7 202	-	-	-	-	-	-	-	7 202	-	-
Community		929	-	-	-	-	-	(374)	(374)	555	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	8	83	-	-	-	-	-	(10)	(10)	73	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	8 213	-	-	-	-	-	(384)	(384)	7 829	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport												
Infrastructure - Electricity												
Infrastructure - Water												
Infrastructure - Sanitation												
Infrastructure - Other				78 430						78 430	78 430	
Infrastructure				78 430						78 430	78 430	
Community												
Heritage assets												
Investment properties												
Other assets												
Intangibles												
Agricultural Assets												
Biological assets												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5			78 430						78 430	78 430	
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		1 218	-	-	-	-	-	-	-	1 218	1 283	1 353
Repairs and Maintenance by asset class	3	1 118	-	-	-	-	-	-	-	1 118	-	-
Infrastructure - Road transport		86	-	-	-	-	-	-	-	86	-	-
Infrastructure - Electricity		268	-	-	-	-	-	-	-	268	-	-
Infrastructure - Water		101	-	-	-	-	-	-	-	101	-	-
Infrastructure - Sanitation		477	-	-	-	-	-	-	-	477	-	-
Infrastructure - Other		82	-	-	-	-	-	-	-	82	-	-
Infrastructure		1 015	-	-	-	-	-	-	-	1 015	-	-
Community		11	-	-	-	-	-	-	-	11	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	92	-	-	-	-	-	-	-	92	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		2 336	-	-	-	-	-	-	-	2 336	1 283	1 353
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of existing assets as % of deprecn		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%							1.4%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%							1.4%	0.0%	0.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 10(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

EC103 Ikwezi - Table B10 Basic service delivery measurement - 27Feb2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2015/16	+2 2016/17
Household service targets	1											
Water:												
Piped water inside dwelling		830								1		
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
Minimum Service Level and Above sub-total		1								1		
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
Below Minimum Service Level sub-total												
Total number of households	5	1								1		
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		810								810	810	810
Flush toilet (with septic tank)		29								29	29	29
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
Minimum Service Level and Above sub-total		839								839	839	839
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
Below Minimum Service Level sub-total												
Total number of households	5	839								839	839	839
Energy:												
Electricity (at least min. service level)		532								532	532	532
Electricity - prepaid (> min.service level)		66								66	66	66
Minimum Service Level and Above sub-total		598								598	598	598
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
Below Minimum Service Level sub-total												
Total number of households	5	598								598	598	598
Refuse:												
Removed at least once a week (min.service)		721								721	721	721
Minimum Service Level and Above sub-total		721								721	721	721
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total												
Total number of households	5	721								721	721	721
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		607								607	607	607
Sanitation (free sanitation service)		487								487	487	487
Electricity/other energy (50kwh per household per month)		208								208	208	208
Refuse (removed once a week)		537								537	537	537
Total cost of FBS provided (minimum social package)		1 838								1 838	1 838	1 838
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17							504	504	504	531	560
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)								589	589	589	621	654
Water								783	783	783	825	870
Sanitation								157	157	157	166	175
Electricity/other energy								611	611	611	644	679
Refuse												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of free services provided (total social pa								2 644	2 644	2 644	2 786	2 937

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. Adjus. = '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

EC103 Ikwezi - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 27Feb2015

Description	Ref	Budget Year 2014/15										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 2015/16	+2 2016/17
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H			
R thousands													
REVENUE ITEMS													
Property rates													
Total Property Rates		2 184						42	42	2 226	2 347	2 473	
Less Revenue Foregone		508						(4)	(4)	504	531	560	
Net Property Rates		1 677						46	46	1 723	1 816	1 914	
Service charges - electricity revenue													
Total Service charges - electricity revenue		9 220								9 220	9 895	10 619	
Less Revenue Foregone													
Net Service charges - electricity revenue		9 220								9 220	9 895	10 619	
Service charges - water revenue													
Total Service charges - water revenue		2 102						886	886	2 988	3 149	3 319	
Less Revenue Foregone													
Net Service charges - water revenue		2 102						886	886	2 988	3 149	3 319	
Service charges - sanitation revenue													
Total Service charges - sanitation revenue		1 595								1 595	1 681	1 772	
Less Revenue Foregone													
Net Service charges - sanitation revenue		1 595								1 595	1 681	1 772	
Service charges - refuse revenue													
Total refuse removal revenue		1 352								1 352	1 425	1 502	
Total landfill revenue													
Less Revenue Foregone													
Net Service charges - refuse revenue		1 352								1 352	1 425	1 502	
Other Revenue By Source													
Fuel levy													
Other revenue	3	1 717						1 657	1 657	3 375	3 557	3 749	
Total 'Other' Revenue	1	1 717						1 657	1 657	3 375	3 557	3 749	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		15 054						1 185	1 185	17 039	17 265	18 370	
Pension and UIF Contributions		1 456						41	41	1 496	1 592	1 694	
Medical Aid Contributions		479						175	175	654	695	740	
Overtime		643						49	49	692	733	780	
Performance Bonus		390						(7)	(7)	383	408	434	
Motor Vehicle Allowance		510						(23)	(23)	487	485	516	
Cellphone Allowance		170						(18)	(18)	152	149	159	
Housing Allowances		109						(26)	(26)	83	85	90	
Other benefits and allowances		1 471						(1 113)	(1 113)	358	381	405	
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
sub-total	4	21 082						262	262	21 344	21 794	23 189	
Less: Employees costs capitalised to PPE								262	262		21 794	23 189	
Total Employee related costs	1	21 082						262	262	21 344	21 794	23 189	
Contributions recognised - capital													
List contributions by contract													
Total Contributions recognised - capital													
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		1 218								1 218	1 283	1 353	
Lease amortisation													
Capital asset impairment													
Depreciation resulting from revaluation of PPE													
Total Depreciation & asset impairment	1	1 218								1 218	1 283	1 353	
Bulk purchases													
Electricity		6 409						(776)	(776)	5 633	6 083	6 570	
Water													
Total bulk purchases	1	6 409						(776)	(776)	5 633	6 083	6 570	
Contracted services													
List services provided by contract		2 644						1 065	1 065	3 709	3 183	3 355	
sub-total	1	2 644						1 065	1 065	3 709	3 183	3 355	
Allocations to organs of state:													
Electricity													
Water													
Sanitation													
Other													
Total contracted services		2 644						1 065	1 065	3 709	3 183	3 355	
Other Expenditure By Type													
Repairs and maintenance		1 118						(652)	(652)	467	492	518	
Collection costs													
Contributions to 'other' provisions													
Consultant fees										1 300	1 370	1 444	
Audit fees		1 300								11 402	10 023	9 254	
General expenses	3,5	7 721						3 681	3 681	11 402	10 023	9 254	
Total Other Expenditure	1	10 140						3 029	3 681	12 702	11 865	11 216	

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. 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 (sec

12. G = B + C + D + E + F

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

EC103 Ikwazi - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 27Feb2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H	Budget	Budget
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days		43								43	45	47
Other current investments > 90 days												
Total Call investment deposits	1	43								43	45	47
Consumer debtors												
Consumer debtors		4 162						6 085	6 085	10 247	10 759	11 297
Less: provision for debt impairment												
Total Consumer debtors	1	4 162						6 085	6 085	10 247	10 759	11 297
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)	2	78 430						19 254	19 254	97 684	102 569	107 697
Leases recognised as PPE												
Less: Accumulated depreciation	1							19 254	19 254	97 684	102 569	107 697
Total Property, plant & equipment	1	78 430								97 684	102 569	107 697
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									1 000	1 000	1 050	1 103
Current portion of long-term liabilities		235						(88)	(88)	147	154	162
Total Current liabilities - Borrowing		235						912	912	1 147	1 204	1 264
Trade and other payables												
Creditors		12 299						2 901	2 901	15 200	15 960	16 758
Unspent conditional grants and receipts												
VAT												
Total Trade and other payables	1	12 299						2 901	2 901	15 200	15 960	16 758
Non current liabilities - Borrowing												
Borrowing	3							5 423	5 423	5 423		
Finance leases (including PPP asset element)		385						(266)	(266)	119		
Total Non current liabilities - Borrowing		385						5 157	5 157	5 542		
Provisions - non current												
Retirement benefits												
List other major items								7 835	7 835	7 835	8 227	8 638
Refuse landfill site rehabilitation										1 080	1 134	1 191
Other		1 080						7 835	7 835	8 915	9 361	9 829
Total Provisions - non current		1 080										
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		97 079						8 535	8 535	105 614	116 714	122 549
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)	1	97 079						8 535	8 535	105 614	116 714	122 549
Reserves												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves (list)												
Revaluation												
Total Reserves	2											
TOTAL COMMUNITY WEALTH/EQUITY	2	97 079						8 535	8 535	105 614	116 714	122 549
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services												
2010 World Cup												

References

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

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

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

EC103 Ikwezi - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 27Feb2015

Description	Ref	Budget Year 2014/15						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12		
R thousands		A1	B	C	D	E	F	+1 2015/16	+2 2016/17	
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		21 945	-	-	-	278	278	22 223	38 636	28 232
Local Government Equitable Share		18 211						18 211	20 719	21 114
Finance Management	3	1 800						1 800	1 950	2 100
Municipal Systems Improvement		934						934	967	1 018
Integrated National Electrification Programme									15 000	4 000
EPWP Incentive		1 000				278	278	1 278		
Other transfers and grants [insert description]										
Provincial Government:		308	-	-	-	-	-	308	308	324
Sport and Recreation		308						308	308	324
Other transfers and grants [insert description]	4									
District Municipality:	5									
[insert description]										
Other grant providers:		1 554	-	-	-	1 167	1 167	2 721	-	-
Local Government Grant		462						462		
Local Government Grant/Mun Support		1 092				1 167	1 167	2 259		
Total Operating Transfers and Grants	6	23 807	-	-	-	1 445	1 445	25 252	38 944	28 556
Capital Transfers and Grants										
National Government:		8 002	-	-	-	-	-	8 002	7 862	8 000
Municipal Infrastructure Grant (MIG)		8 002						8 002	7 862	8 000
Other capital transfers [insert description]										
Provincial Government:										
[insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total Capital Transfers and Grants	6	8 002	-	-	-	-	-	8 002	7 862	8 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS		31 809	-	-	-	1 445	1 445	33 254	46 806	36 556

References

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

EC103 Ikwezi - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 27Feb2015

Description	Ref	Budget Year 2014/15							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Net. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	
		Budget	2	capital	Govt	5	6	7	Budget	Budget
R thousands		A	A1	B	C	D	E	F	+1 2015/16	+2 2016/17
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		21 945	-	-	-	278	278	22 223	38 636	28 232
Local Government Equitable Share		18 211						18 211	20 719	21 114
Finance Management		1 800						1 800	1 950	2 100
Municipal Systems Improvement		934						934	967	1 018
Integrated National Electrification Programme									15 000	4 000
EPWP Incentive		1 000				278	278	1 278		
Other transfers and grants [insert description]										
Provincial Government:		308	-	-	-	-	-	308	308	324
Sport and Recreation		308						308	308	324
Other transfers and grants [insert description]										
District Municipality:										
[insert description]										
Other grant providers:		1 554	-	-	-	1 167	1 167	2 721	1 229	-
Local Government Grant		462						462	455	468
Local Government Grant/Mun Support		1 092				1 167	1 167	2 259	1 229	
Total operating expenditure of Transfers and Grants:		23 807	-	-	-	1 445	1 445	25 252	40 173	28 556
Capital expenditure of Transfers and Grants										
National Government:		8 002	-	-	-	-	-	8 002	-	-
Municipal Infrastructure Grant (MIG)		8 002						8 002		
Other capital transfers [insert description]										
Provincial Government:										
[insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total capital expenditure of Transfers and Grants		8 002	-	-	-	-	-	8 002	-	-
Total capital expenditure of Transfers and Grants		31 809	-	-	-	1 445	1 445	33 254	40 173	28 556

References

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

2.1 QUALITY CERTIFICATE

I, **D.R Sauls** the **Chief Financial Officer** of **Ikwezi Municipality (EC103)**, hereby certify that

The monthly budget statement

Quarterly report on the implementation of the budget and financial state affairs of the municipality

Mid-year Revised budget

has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.



D.R. Sauls
Chief Financial Officer
Ikwezi Municipality (EC103)



DATE

Certification that the adopted revised budget for 2014/15 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 67 dated 12 March 2013)

I, Terra Nkila, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted revised annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the revised budget on the system and the revised budget adopted by council;
- The adopted revised annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant revised budget return forms have been submitted to the local government database.

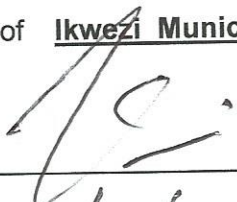
I, further certify that the municipality has in place controls to ensure that any changes to the adopted revised budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name **Mr Terra Nkila**

Acting Municipal Manager of **Ikwezi Municipality EC103**

Signature



Date

04/03/2015

This certificate must be submitted to National Treasury at the following email address:
lgdocuments@treasury.gov.za.

Also send copies to the *Auditor General* and the relevant provincial treasury

IKWEZI MUNISIPALITEIT
PO BOX / POSBUS 12
04 MAR 2015
JANSEVILLE 6265
IKWEZI MUNICIPALITY