

2014/15 ADJUSTMENT BUDGET



Report To : COUNCIL
File ref : _____
Collaborator/Item no : _____
Date : 26 FEBRUARY 2015

SUBJECT: REPORT DATED 26 FEBRUARY 2015 FROM THE EXECUTIVE MAYOR TO COUNCIL ON THE ADJUSTMENT OF THE BUDGET REQUIRED

1. PURPOSE

The purpose of this item is to **SEEK APPROVAL** of the Council on adjustment of 2014/15 annual budget as required by the MFMA.

2. LEGISLATIVE BACKGROUND

2.1 Section 28 of the Municipal Finance Management Act, 2003 (MFMA) allows a municipality to revise its approved annual budget through an adjustments budget.

An adjustments budget –

- Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- May authorise the utilization of projected savings in one vote towards spending under another vote;
- 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 where the annual budget for the current year was approved by the council;
- May correct any errors in the annual budget, and
- May provide for any other expenditure within a prescribed framework

2.2 Only the Mayor may table an adjustments budget in the municipal council. When an adjustments budget is so tabled it must be accompanied by-

- An explanation of how the adjustments budget affects the annual budget;

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- A motivation of any material changes to the annual budget;
- An explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years;
- Any other supporting documentation that may be prescribed

3. BACKGROUND

In line with the MFMA, the 2014/15 approved Budget is now being adjusted. The adjustment has been mainly necessitated as a result of the following:

- The need to reduce the budgeted Levy Infrastructure revenue due to processes of the implementation not being followed.
- The need to adjust projects due to additional funding sources being identified.
- Employee costs
- Long outstanding creditors
- Maintenance plan

The Municipal Budget and Reporting Regulations, which were promulgated by National Treasury, prescribe the budget reporting formats for municipalities. Accordingly this Municipality's 2014/15 Adjustments Budget will be submitted to all relevant stakeholders once approved by Council.

4. DISCUSSION

The Adjustment Budget reaffirms the Municipality's commitment to achieve the service delivery targets and performance indicators as reflected in the approved Service Delivery and Budget Implementation Plan, considering the financial constraints currently being experienced. The capital expenditure budget has been realigned, due to various reasons some projects could not be completed. The Service Delivery and Budget Implementation Plan (SDBIP) have to be adjusted due to the realignment that has taken place on both the operational and capital expenditure budgets. This will affect service delivery targets and performance targets. The reviewed SDBIP will be submitted for the approval of the Executive Mayor.

The 2014/15 budget was based on a collection rate of 75% of billed revenue. The collection rate as at 31 December 2014 was only 66%. Revenue Enhancement Strategy was also identified as critical for the municipality to improve its collection rate. A debt collecting company has been appointed by the municipality to assist in improving collection rate and debt collection. The appointed service provider should be monitored to ensure that the terms of reference are properly followed.

RECOMMENDATIONS

It is recommended THAT:

- a) Council approves the adjustment budget for the 2014/15 financial year and the Supporting Documentation attached as Annexures
- b) That the total savings identified from operating expenditure will be utilised fund internal maintenance plans to address service delivery issues.

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- c) That the Service Delivery and Budget Implementation Plan (SDBIP) be adjusted accordingly inclusive of performance measurement.
- d) The property rates tariffs will be adjusted downwards and the affected consumer's rates accounts will be rectified.

COMMENTS FROM THE EXECUTIVE MANAGEMENT:

- 1.1.1. TECHNICAL AND INFRASTRUCTURE SERVICES: Yes
- 1.1.2. COMMUNITY AND SOCIAL SERVICES: Yes
- 1.1.3. CORPORATE SERVICES: Yes
- 1.1.4. BUDGET AND TREASURY SERVICES: Yes
- 1.1.5. LOCAL ECONOMIC DEVELOPMENT: Yes
- 1.1.6. MUNICIPAL MANAGER: Yes

FOR FURTHER DETAILS CONTACT:

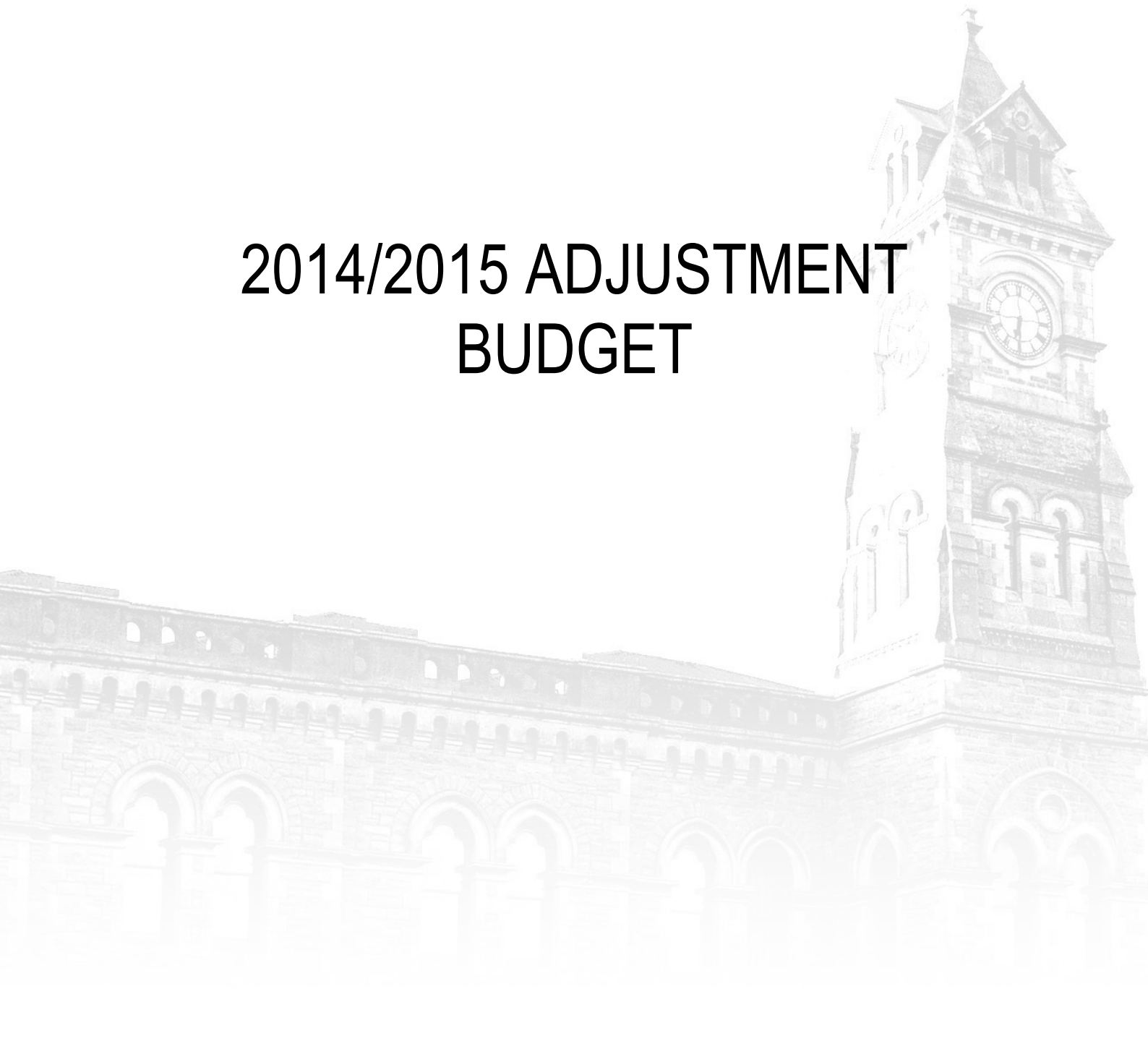
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MAKANA
MUNICIPALITY | EASTERN CAPE

2014/2015 ADJUSTMENT BUDGET



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1. EXECUTIVE SUMMARY

The objective of the MFMA Municipal Budget and Reporting Regulations (MBRR) is to secure sound and sustainable management of budgeting and reporting processes of municipalities by establishing norms and standards and other requirements to ensure transparency, accountability and appropriate lines of reporting in the budget and reporting processes thereto other relevant matters, as required by the Act.

The Eastern Cape Provincial Executive has instituted an intervention in terms of section 139(1) (b) of the Constitution in respect of the Makana Local Municipality. The intervention occurred in response to the crises Makana is facing, including difficulties in providing basic services and long term financial sustainability.

Given the urgency to ensure service delivery to communities and financial viability and sustainability of the municipality, the development and the implementation of a Financial Recovery Plan and the Intervention Plan has been seen as a critical way forward for Makana Municipality. As such, Budget and Treasury Office considered the following issues, in consultation with other departments, during the adjustment budget process:

- The need to re-prioritize projects and high operating expenditure rate within the existing 2014/15 original budget, and
- The need to prioritise the implementation of the asset maintenance plan.

The continued poor budgeting, where unachievable revenue and expenditure budgets have been set and not achieved, weak expenditure controls and poor management and maintenance of assets have had a negative impact on the current financial status of the municipality.

Other areas that need to be addressed include setting of cost reflective tariffs, unrealistic revenue collection levels, with general expenses and contracted services that appear to be excessive. These matters are addressed in the 2014/15 adjustment budget and will continue into the 2015/16 MTREF budget.

Expenditure management forms part of critical strategies in both the Financial Recovery Plan and the Intervention Plan which will be monitored at both Provincial and National level.

The mid-year financial assessment reveals financial and sustainability challenges. These challenges and solutions thereto are well articulated in the Intervention Plan and the Financial Recovery plan. These matters are attempted to be adequately addressed in the 2014/15 adjustment budget.

As at January 2015 R67, 4 million has been paid to creditors, with R5, 8 million relating to previous years' long outstanding debt and R61, 7 million relating to 2014/15 financial year. Eskom being our largest creditor at over R60 million, with interest expense that has been paid amounting to R3, 1 million.

One of the issues identified in the Financial Recovery Plan was the lack of asset maintenance resulting in the breakdowns and deterioration of service delivery. Subsequently, asset management Master Plans were developed to look into long term investments, maintenance and sustainability of the municipality, amongst others, as per the recommendations of the Financial Recovery Plan developed by National Treasury.

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The developed maintenance plan is internally funded by R6, 0 million, due to limited funds available it is proposed that maintenance plan be a multi-year projects and funding may also be requested from external funds in the 2015/16 MTREF.

It is imperative to note that due to funding restrictions the maintenance plan funding is limited to the Accumulated Surplus or else the budget will not be funded, which is not allowed in terms of the MFMA.

It is additionally stressed the need to improve their departmental planning and project management activities to properly project for cash flow activities.

During the preparation of the budget the new 2014 General Valuation process of valuation objections and appeals had not been completed. This resulted in using the old valuation roll for budget purposes. At the commencement of the 2014/2015 financial year, the new General Valuation roll was implemented and billing was based on the new valuations.

Because the valuation process was not fully followed, the municipality will rectify the situation by reversing the extra charges on the consumers. This will result in the reduction of the revenue billed and has no effect on the adjustment budget.

Both Financial Recovery Plan and Intervention Plan raised issues of capacity. Vacancy rate is alarmingly high and impacts service delivery. Not all of the funded vacancies have been filled. There should be a clearly articulated process plan on the filling of critical posts and appointments should be concluded before the end of March 2015 to minimise overtime costs.

Makana's total capital expenditure for the first six months was R12, 7 million, which is 20% of the R63, 7 million annual budget.

Reasons as to why the actual spending is below the budgeted expenditure can be attributed as follows:

- Roll-over applications not being approved on time
- Re- registering of MIG projects; and
- Poor planning

The municipality applied for a roll-over for the following 2013/14 unspent conditional grants. The grants were committed but not spent at the end of the 2013/14 financial year:

- Financial Management Grant (FMG) = R309 thousands
- Municipal Disaster Recovery Grant (MDRG) = R7, 4million
- Municipal Infrastructure Grant (MIG) = R12, 5million

National Treasury has formally requested that EPWP of R197 thousands and MDRG of R5, 9 million be repaid to the National Reserve Fund. If the grant money is not repaid it will be deducted in the next trench of the equitable shares.

The municipality additionally takes note of the SALGA circular 04/2014 regarding upper limits of the salaries, allowances and benefits for members of municipal councils for the 2014/15 financial year.

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Recommendations have not yet been finally determined by the Minister of Co-operative Governance and Traditional Affairs (CoGTA) for implementation. However the implications to budgetary provisions have been considered.

The table below provides a high level effect of the Adjustment Budget on both operating and capital budget

Description	Original Budget 2014/15	Increase/(Decrease)	Adjustment Budget 2014/15
Total Operating Revenue	R382 010 000	(R8 510 018)	R373 500 000
Total Operating Expenditure	R382 010 000	(R14 609 000)	R367 401 000
Surplus/ (Deficit)	-		R 6 099 000
Total Capital Budget	R63 678 980	R122 318 570	R 185 997 550

2. OPERATING BUDGET FRAMEWORK

2.1 Operating Revenue Adjustment

Total Operating Revenue is adjusted from R382, 0 million to R373, 5 million. The adjustment can be attributed by the following:

- Revenue Enhancement Plan of R500 thousands funded by CoGTA;
- R139 thousands from the FMG rollover;
- R158 thousand from the MIG rollover (Administration);
- Reduction of R907 018 from MSIG for IT Network Refresher; and
- Reduction Infrastructure levy by R8, 4 million. A resolution was taken that it would not be implemented in the 2014/15 financial year as the public participation process was not followed.

2.2 Operating Expenditure Adjustment

As at 31 December 2014 total actual operating expenditure was R112, 1 million which is 29% of the original annual budget of R382, 0 million.

Challenges in the cash flow management, i.e. low collection rate may be associated to this.

Funded vacancies have not been fully filled. This resulted in departments resorting to use of overtime to close the vacancy gap. Overtime costs show high spending. They are over spent by R517 thousands funds will be shifted from Employee-related costs to Overtime costs.

The prioritisation of filling vacant funded positions will assist the municipality in minimising costs incurred for overtime and contract workers. (*Details in Annexure F*)

Total Operating Expenditure is adjusted from R382, 0 million to R367, 4 million. The adjustment can be attributed by the following:

- Professional Fees of R500 thousands in appointing a debt collection company and the implementation of the Revenue Enhancement Plan.
- Water Sampling and Analysis costs amounting to R1, 4 million as this function will not be done by Amatola Water.

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- PMU Administration costs of R158 thousands from MIG rollover
- Reduction of expenditure funded from the MSIG by R917 thousand in order to fund IT Network Refresher
- R139 thousands from the FMG rollover

- R15,9 million savings identified from slow spending operating expenditure items,

See table below for operating expenditure savings identified (*Full details in annexure E*)

Departments	Original Budget	Decrease/Savings	Adjustment Budget
Technical Services	6 895 069	-	6 895 069
Corporate Services	6 569 700	(1 618 700)	4 951 000
Financial Services	4 088 153	(602 675)	3 485 478
Community & Social Administration	3 529 270	(300 000)	3 229 270
Mayor's office	4 173 000	(2 048 872)	2 124 128
Local Economic Development	10 278 960	(7 339 980)	2 938 980
Electricity	2 499 615	-	2 499 615
Water	6 429 650	-	6 429 650
Depreciation	10 729 486	(4 000 000)	6 729 486
Totals	44 463 417	(15 910 227)	39 282 676

Other minor proposed adjustments have been performed but do not have budget effect as they are reclassification within votes.

3 CAPITAL BUDGET FRAMEWORK

3.1 Adjusted Capital Funding

The following grant related adjustments have been received that were not allocated in the original budget (*Full details in Annexure F*)

Funding Source	Original Budget	Increase/ (Decrease)	Reason
MIG (<i>excl. admin</i>)	R21 679 688	R12 525 240	Approved Roll-over and Office Equipment
Internal Funding (<i>Operating Surplus</i>)	R 0	R 6 099 000	Prioritization of Maintenance plan
FMG	R0	R 170 000	Office equipment from FMG roll-over
INNOWIND	R0	R 5 400 000	Waainek Wind Farm
Dept. of Water & Sanitation	R3 000 000	R 1 500 000	Waste Water Infrastructure Refurbishment
MSIG	R0	R907 018	IT Network Refresher
TOTAL	R24 679 688	R26 601 258	

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3.2 Capital Expenditure

The actual expenditure incurred as at 31 December 2014 is R12, 7 million (20%) of the R63, 7million original capital budget.

Table below details expenditure against original capital budget

Standard Classification	Capital Budget	Actual as at 31 Dec 2014
Governance & Administration	-	-
Community & Public Safety	R 5 550 000	R2 685 300
Economic & Environmental Services	R17 466 000	R295 678
Trading Services	R40 662 000	R9 749 022
Total	R63 679 000	R12 730 000

Reasons for the slow capital spending were attributed to the following:

- Poor planning
- Re-registration of MIG projects
- Roll-over applications not being approved on time

Capital Budget will be adjusted by 122, 3 million from R63, 7 million to R185, 9

3.3 Allocated Grants not yet received:

• Eastern Cape Development Corporation (ECDC) (in-kind)	R3,7 million
• RBIG (in-kind)	R10,0 million
• NDPG (in-kind)	R893 thousands
• INEP (in-kind)	<u>R2, 0 million</u>
TOTAL	R16, 6 million

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ANNEXURE A: INTERNALLY FUNDED MAINTENANCE PLACE

The following internal funds are requested to address the asset maintenance plan and service delivery:

Department	Adjustment Budget	Reason
Electricity	R 350 000	Locking facility on distribution sub-stations, kiosk and Stubby boxes.
	R 300 000	Equipment
Water & Sanitation	R 500 000	Eluxolweni plumbing works
	R1 300 000	Maintenance of existing reservoir
Roads and Stormwater	R2 000 000	Incomplete Alicedale Road
	R1 549 000	Incomplete Makanaway Road
Corporate Services	R 100 000	Office equipment
Total	R6 099 000	

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ANNEXURE B: EXTERNALLY FUNDED PROJECTS

1. Municipal Infrastructure Grant (MIG)

The table below indicates MIG projects that were re-prioritised due to re-registration

Project Name	Original Budget 2014/15	Approved Projects in August 2014	Expenditure As at 31 Dec '14	Adjustment Budget
Indoor Sports Centre Foley's Ground	R4 000 000	R3 251 953	R0	R2 000 000
Alicedale Roads and Stormwater	R4 500 000	R0	R0	R0
Construction of Vukani Taxi Route	R10 967 233	R10 967 233	R0	R5 653 009
Electrical Component (Mayfield High Mast)	R1 106 278	R2 021 562	R0	R4 209 611
LED Component (Egazini Access Road)	R1 106 278	R5 438 940	R0	R0
Replacement of Asbestos pipes in Grahamstown	R0	R0	R0	R5 438 940
Budget Maintenance: Construction of Football Facilities	R0	R0	R0	R1 351 990
Budget Maintenance: Upgrading of Gravel Road in Joza	R0	R0	R0	R1 190 000
Budget Maintenance: Upgrading Sani Street	R0	R0	R0	R2 290 000
Administration Budget	R1 609 211	R1 609 312	R267 186	R1 097 756
Office Equipment	R0	R0	R0	R66 694
Total	R23 289 000	R23 289 000	R267 186	R23 289 000

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2. 2013/14 MIG Roll-over

The table below is a list of 2013/14 MIG incomplete projects that are approved for a roll-over:

Project Name	Original Budget 2013/14	Approved Rollover Amount	Expenditure as at 31 Dec '14	Adjustment Budget
Ext 6 Sewer Reticulation Phase 2 Stage 2	R7 747 783	R2 904 696	R4 843 087	R2 904 696
Upgrading of Sani Street	R8 384 163	R3 717 317	R4 666 845	R3 717 317
Upgrading of Existing Gravel Road in Joza Street	R456 562	R254 910	R201 652	R254 910
Construction of Sports Facilities at Foley's Ground	R1 821 851	R1 435 889	R385 963	R1 435 889
Upgrading of Mayfield WWTW	R2 708 160	R1 906 357	R801 803	R1 906 357
Water Intervention Project	R3 987 715	R2 014 489	R1 973 226	R2 014 489
Administration Budget	R1 399 900	R224 888	R1 175 012	R224 888
Total	R26 506 134	R12 458 546	R14 047 587	R12 458 546

3. New External Funding Sources

Project Name	Funding Source	Adjustment Budget
Waainek Wind Farm	INNOWIND	R5 400 000
Waste Water Infrastructure Refurbishment: Belmont Valley/ Mayfield/ Alicedale.	Department of Water and Sanitation	R1 500 000
Various Projects	ECDC (In-kind)	R96 112 100
IT Network Refresher	MSIG	R907 118
Total		R103 919 218

Annexure C

MAIN TABLES

ADJUSTMENT BUDGET: SCHEDULE B

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EC104 Makana - Table B1 Adjustments Budget Summary - 26 February 2015

Description	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	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H	+1 2015/16	+2 2016/17
Financial Performance											
Property rates	45 925	-	-	-	-	-	-	-	45 925	48 635	51 310
Service charges	230 204	-	-	-	-	-	-	-	230 204	243 786	257 193
Investment revenue	100	-	-	-	-	-	-	-	100	106	112
Transfers recognised - operational	78 153	-	-	-	-	-	809	809	78 962	80 872	81 848
Other own revenue	27 627	-	-	-	-	-	8 400	8 400	36 027	31 151	36 336
Total Revenue (excluding capital transfers and contributions)	382 010	-	-	-	-	-	9 209	9 209	391 219	404 549	426 799
Employee costs	135 188	-	-	-	-	-	-	-	135 188	143 186	151 046
Remuneration of councillors	9 313	-	-	-	-	-	-	-	9 313	9 858	10 402
Depreciation & asset impairment	27 081	-	-	-	-	-	(4 000)	(4 000)	23 081	28 679	30 256
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	79 624	-	-	-	-	-	-	-	79 624	84 322	88 959
Transfers and grants	41 863	-	-	-	-	-	-	-	41 863	44 356	46 818
Other expenditure	88 773	-	-	-	-	-	(10 719)	(10 719)	78 054	94 148	99 318
Total Expenditure	381 842	-	-	-	-	-	(14 719)	(14 719)	367 123	404 549	426 799
Surplus/(Deficit)	168	-	-	-	-	-	23 928	23 928	24 096	1	(0)
Transfers recognised - capital	65 296	-	-	-	-	-	-	-	65 296	48 928	65 969
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	65 464	-	-	-	-	-	23 928	23 928	89 392	48 929	65 969
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	65 464	-	-	-	-	-	23 928	23 928	89 392	48 929	65 969
Capital expenditure & funds sources											
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 679	-	-	-	-	-	116 220	116 220	179 899	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	6 099	6 099	6 099	-	-
Total sources of capital funds	63 679	-	-	-	-	-	122 319	122 319	185 998	-	-
Financial position											
Total current assets	178 736	-	-	-	-	-	-	-	178 736	189 781	201 579
Total non current assets	268 800	-	-	-	-	-	-	-	268 800	284 928	302 024
Total current liabilities	5 277	-	-	-	-	-	-	-	5 277	5 594	5 930
Total non current liabilities	2 107	-	-	-	-	-	-	-	2 107	2 232	2 354
Community wealth/Equity	1 541 904	-	-	-	-	-	(1 101 753)	(1 101 753)	440 151	466 884	495 319
Cash flows											
Net cash from (used) operating	66 932	-	-	-	-	-	-	-	66 932	(39 900)	(35 643)
Net cash from (used) investing	(3 684)	-	-	-	-	-	-	-	(3 684)	(3 904)	(4 137)
Net cash from (used) financing	4 412	-	-	-	-	-	-	-	4 412	(4 672)	(4 929)
Cash/cash equivalents at the year end	77 492	-	-	-	-	-	-	-	77 492	(63 534)	(108 242)
Cash backing/surplus reconciliation											
Cash and investments available	10 434	-	-	-	-	-	-	-	10 434	11 072	11 749
Application of cash and investments	(108 449)	-	-	-	-	-	2 918	2 918	(105 531)	(114 493)	(118 104)
Balance - surplus (shortfall)	118 883	-	-	-	-	-	(2 918)	(2 918)	115 965	125 565	129 853
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	27 081	-	-	-	-	-	(4 000)	(4 000)	23 081	28 679	30 256
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Free services											
Cost of Free Basic Services provided	36 024	-	-	-	-	-	-	-	36 024	38 150	40 248
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	0	-	-	-	-	-	-	-	0	0	0

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EC104 Makana - Table B2 Adjustments Budget Financial Performance (standard classification) - 26 February 2015

Standard Description	Ref	Budget Year 2014/15									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Standard													
<i>Governance and administration</i>		98 790	-	-	-	-	-	(110)	(110)	98 680	104 613	110 372	
Executive and council		7 183	-	-	-	-	-	-	-	7 183	7 607	8 026	
Budget and treasury office		87 983	-	-	-	-	-	(55)	(55)	87 928	93 178	98 303	
Corporate services		3 624	-	-	-	-	-	(55)	(55)	3 569	3 827	4 043	
<i>Community and public safety</i>		8 055	-	-	-	-	-	-	-	8 055	8 537	9 000	
Community and social services		2 974	-	-	-	-	-	-	-	2 974	3 156	3 323	
Sport and recreation		11	-	-	-	-	-	-	-	11	12	12	
Public safety		3 654	-	-	-	-	-	-	-	3 654	3 869	4 082	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		1 416	-	-	-	-	-	-	-	1 416	1 500	1 582	
<i>Economic and environmental services</i>		11 185	-	-	-	-	-	(8 400)	(8 400)	2 785	11 846	12 498	
Planning and development		9 092	-	-	-	-	-	(8 400)	(8 400)	692	9 630	10 159	
Road transport		1 350	-	-	-	-	-	-	-	1 350	1 430	1 509	
Environmental protection		742	-	-	-	-	-	-	-	742	786	830	
<i>Trading services</i>		263 964	-	-	-	-	-	-	-	263 964	279 538	294 913	
Electricity		144 242	-	-	-	-	-	-	-	144 242	152 753	161 154	
Water		68 093	-	-	-	-	-	-	-	68 093	72 110	76 076	
Waste water management		34 924	-	-	-	-	-	-	-	34 924	36 984	39 018	
Waste management		16 706	-	-	-	-	-	-	-	16 706	17 691	18 664	
Other		15	-	-	-	-	-	-	-	15	16	17	
Total Revenue - Standard	2	382 010	-	-	-	-	-	(8 510)	(8 510)	373 500	404 549	426 799	
Expenditure - Standard													
<i>Governance and administration</i>		110 096	-	-	-	-	-	(7 805)	(7 805)	102 290	116 591	123 630	
Executive and council		30 725	-	-	-	-	-	(3 336)	(3 336)	27 389	32 538	34 327	
Budget and treasury office		36 792	-	-	-	-	-	(648)	(648)	36 145	38 963	41 106	
Corporate services		42 578	-	-	-	-	-	(3 822)	(3 822)	38 756	45 090	48 197	
<i>Community and public safety</i>		31 326	-	-	-	-	-	(2 070)	(2 070)	29 256	33 174	35 022	
Community and social services		12 998	-	-	-	-	-	(1 970)	(1 970)	11 028	13 764	14 545	
Sport and recreation		4 490	-	-	-	-	-	-	-	4 490	4 755	5 016	
Public safety		11 413	-	-	-	-	-	-	-	11 413	12 087	12 751	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		2 425	-	-	-	-	-	(100)	(100)	2 325	2 569	2 710	
<i>Economic and environmental services</i>		42 209	-	-	-	-	-	(4 134)	(4 134)	38 075	44 700	47 159	
Planning and development		16 721	-	-	-	-	-	(4 134)	(4 134)	12 587	17 709	18 683	
Road transport		18 665	-	-	-	-	-	-	-	18 665	19 766	20 853	
Environmental protection		6 823	-	-	-	-	-	-	-	6 823	7 226	7 623	
<i>Trading services</i>		198 055	-	-	-	-	-	(600)	(600)	197 455	209 740	220 626	
Electricity		103 184	-	-	-	-	-	(1 000)	(1 000)	102 184	109 272	115 282	
Water		56 174	-	-	-	-	-	400	400	56 574	59 488	62 760	
Waste water management		26 840	-	-	-	-	-	-	-	26 840	28 424	29 337	
Waste management		11 857	-	-	-	-	-	-	-	11 857	12 556	13 247	
Other		325	-	-	-	-	-	-	-	325	344	363	
Total Expenditure - Standard	3	382 010	-	-	-	-	-	(14 609)	(14 609)	367 400	404 549	426 799	
Surplus/ (Deficit) for the year		0	-	-	-	-	-	6 099	6 099	6 099	(0)	(0)	

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26 February 2015

Vote Description <i>[Insert departmental structure etc.]</i>	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10	+1 2015/16	+2 2016/17	
		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Technical & Infrastructure Services		46 627	-	-	-	-	-	(8 242)	(8 242)	38 385	49 372	52 094
Corporate Services		888	-	-	-	-	-	(323)	(323)	565	940	992
Financial Services		87 990	-	-	-	-	-	55	55	88 045	93 178	98 303
Community and Social Services		26 620	-	-	-	-	-	-	-	26 620	28 200	29 745
Executive Mayor		532	-	-	-	-	-	-	-	532	563	594
SpeakersOffice		4 295	-	-	-	-	-	-	-	4 295	4 549	4 799
Municipal Manager		2 665	-	-	-	-	-	-	-	2 665	2 823	2 978
Local Economic Development		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Electricity		144 242	-	-	-	-	-	-	-	144 242	152 753	161 154
Water		68 093	-	-	-	-	-	-	-	68 093	72 110	76 076
Dog Tax		1	-	-	-	-	-	-	-	1	2	2
Vote 13 - [NAME OF VOTE 13]		56	-	-	-	-	-	-	-	56	59	63
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	382 010	-	-	-	-	-	(8 510)	(8 510)	373 500	404 549	426 799
Expenditure by Vote	1											
Technical & Infrastructure Services		59 109	-	-	-	-	-	(6 048)	(6 048)	53 060	62 596	65 939
Corporate Services		24 131	-	-	-	-	-	(1 669)	(1 669)	22 462	25 554	26 960
Financial Services		32 433	-	-	-	-	-	763	763	33 196	34 077	36 236
Community and Social Services		66 908	-	-	-	-	-	(800)	(800)	66 108	71 127	74 853
Executive Mayor		4 720	-	-	-	-	-	-	-	4 720	4 998	5 273
SpeakersOffice		11 516	-	-	-	-	-	-	-	11 516	12 195	12 866
Municipal Manager		14 175	-	-	-	-	-	(2 722)	(2 722)	11 453	15 012	15 837
Local Economic Development		9 610	-	-	-	-	-	(2 134)	(2 134)	7 476	10 177	10 736
Housing		51	-	-	-	-	-	-	-	51	54	58
Electricity		103 183	-	-	-	-	-	(1 000)	(1 000)	102 183	109 272	115 282
Water		56 177	-	-	-	-	-	(1 000)	(1 000)	55 177	59 488	62 760
Dog Tax		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	382 011	-	-	-	-	-	(14 609)	(14 609)	367 402	404 549	426 799
Surplus/ (Deficit) for the year	2	(0)	-	-	-	-	-	6 099	6 099	6 099	(0)	0

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	3	4	5	6	7	8	9	10	+1 2015/16	+2 2016/17	
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	45 925	-	-	-	-	-	-	-	45 925	48 635	51 310
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	144 242	-	-	-	-	-	-	-	144 242	152 753	161 154
Service charges - water revenue	2	50 837	-	-	-	-	-	-	-	50 837	53 837	56 798
Service charges - sanitation revenue	2	24 217	-	-	-	-	-	-	-	24 217	25 644	27 055
Service charges - refuse revenue	2	10 908	-	-	-	-	-	-	-	10 908	11 551	12 187
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4 323	-	-	-	-	-	-	-	4 323	4 578	4 830
Interest earned - external investments		100	-	-	-	-	-	-	-	100	106	112
Interest earned - outstanding debtors		9 500	-	-	-	-	-	-	-	9 500	10 061	10 614
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		1 041	-	-	-	-	-	-	-	1 041	1 103	1 163
Licences and permits		3 372	-	-	-	-	-	-	-	3 372	3 571	3 767
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		78 153	-	-	-	-	-	809	809	78 962	80 872	81 848
Other revenue	2	9 391	-	-	-	-	-	8 400	8 400	17 791	11 838	15 961
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		382 010						9 209	9 209	391 219	404 549	426 799
Expenditure By Type												
Employee related costs		135 188	-	-	-	-	-	-	-	135 188	143 186	151 046
Remuneration of councillors		9 313	-	-	-	-	-	-	-	9 313	9 858	10 402
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		27 081	-	-	-	-	-	(4 000)	(4 000)	23 081	28 679	30 256
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		79 624	-	-	-	-	-	-	-	79 624	84 322	88 959
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		6 341	-	-	-	-	-	500	500	6 841	6 715	7 084
Transfers and grants		41 863	-	-	-	-	-	-	-	41 863	44 356	46 818
Other expenditure		82 432	-	-	-	-	-	(11 219)	(11 219)	71 213	87 434	92 234
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		381 842						(14 719)	(14 719)	367 123	404 549	426 799
Surplus/(Deficit)		168						23 928	23 928	24 096	1	(0)
Transfers recognised - capital		65 296	-	-	-	-	-	-	-	65 296	48 928	65 969
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		65 464						23 928	23 928	89 392	48 929	65 969
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		65 464						23 928	23 928	89 392	48 929	65 969
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		65 464						23 928	23 928	89 392	48 929	65 969
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		65 464						23 928	23 928	89 392	48 929	65 969

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 February 2015													
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	
		5	6	7	8	9	10	11	12				
R thousands		A	A1	B	C	D	E	F	G	H			
<i>Governance and administration</i>		-	-	-	-	-	-	1 177	1 177	1 177	-		
Executive and council		-	-	-	-	-	-	-	-	-	-		
Budget and treasury office		-	-	-	-	-	-	170	170	170	-		
Corporate services		-	-	-	-	-	-	1 007	1 007	1 007	-		
<i>Community and public safety</i>		5 550	-	-	-	-	-	1 258	1 258	6 809	-		
Community and social services		1 550	-	-	-	-	-	-	-	1 550	-		
Sport and recreation		4 000	-	-	-	-	-	1 258	1 258	5 258	-		
Public safety		-	-	-	-	-	-	-	-	-	-		
Housing		-	-	-	-	-	-	-	-	-	-		
Health		-	-	-	-	-	-	-	-	-	-		
<i>Economic and environmental services</i>		17 466	-	-	-	-	-	(3 468)	(3 468)	13 998	-		
Planning and development		893	-	-	-	-	-	-	-	893	-		
Road transport		16 573	-	-	-	-	-	(3 468)	(3 468)	13 105	-		
Environmental protection		-	-	-	-	-	-	-	-	-	-		
<i>Trading services</i>		40 662	-	-	-	-	-	123 351	123 351	164 014	-		
Electricity		6 814	-	-	-	-	-	3 103	3 103	9 917	-		
Water		13 300	-	-	-	-	-	109 998	109 998	123 298	-		
Waste water management		20 548	-	-	-	-	-	10 250	10 250	30 798	-		
Waste management		-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-		
Total Capital Expenditure - Standard	3	63 679	-	-	-	-	-	122 319	122 319	185 998	-		
Funded by:													
National Government		34 593	-	-	-	-	-	13 377	13 377	47 970	-		
Provincial Government		1 550	-	-	-	-	-	-	-	1 550	-		
District Municipality		-	-	-	-	-	-	-	-	-	-		
Other transfers and grants		27 536	-	-	-	-	-	102 843	102 843	130 378	-		
Total Capital transfers recognised	4	63 679	-	-	-	-	-	116 220	116 220	179 899	-		
Public contributions & donations		-	-	-	-	-	-	-	-	-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-		
Internally generated funds		-	-	-	-	-	-	6 099	6 099	6 099	-		
Total Capital Funding		63 679	-	-	-	-	-	122 319	122 319	185 998	-		

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Table B6 Adjustments Budget Financial Position - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3	4	5	6	7	8	9	10	+1 2015/16	+2 2016/17	
		A1	B	C	D	E	F	G	H			
ASSETS												
Current assets												
Cash		4 381							4 381		4 643	4 922
Call investment deposits	1	6 054	-	-	-	-	-	-	6 054		6 429	6 827
Consumer debtors	1	130 329	-	-	-	-	-	-	130 329		138 458	147 164
Other debtors		28 745							28 745		30 469	32 297
Current portion of long-term receivables		-							-		-	-
Inventory		9 228							9 228		9 782	10 369
Total current assets		178 736	-	-	-	-	-	-	178 736		189 781	201 579
Non current assets												
Long-term receivables		-							-		-	-
Investments		-							-		-	-
Investment property		240 495							240 495		254 925	270 220
Investment in Associate		-							-		-	-
Property, plant and equipment	1	-	-	-	-	-	-	-	-		-	-
Agricultural		-							-		-	-
Biological		-							-		-	-
Intangible		475							475		503	533
Other non-current assets		27 830							27 830		29 500	31 270
Total non current assets		268 800	-	-	-	-	-	-	268 800		284 928	302 024
TOTAL ASSETS		447 536	-	-	-	-	-	-	447 536		474 710	503 603
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-		-	-
Borrowing		-	-	-	-	-	-	-	-		-	-
Consumer deposits		2 339	-	-	-	-	-	-	2 339		2 479	2 628
Trade and other payables		-	-	-	-	-	-	-	-		-	-
Provisions		2 938	-	-	-	-	-	-	2 938		3 115	3 302
Total current liabilities		5 277	-	-	-	-	-	-	5 277		5 594	5 930
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-		-	-
Provisions	1	2 107	-	-	-	-	-	-	2 107		2 232	2 354
Total non current liabilities		2 107	-	-	-	-	-	-	2 107		2 232	2 354
TOTAL LIABILITIES		7 385	-	-	-	-	-	-	7 385		7 826	8 284
NET ASSETS	2	440 151	-	-	-	-	-	-	440 151		466 884	495 319
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 541 904	-	-	-	-	-	(1 101 753)	(1 101 753)	440 151	466 884	495 319
Reserves		-	-	-	-	-	-	-	-		-	-
TOTAL COMMUNITY WEALTH/EQUITY		1 541 904	-	-	-	-	-	(1 101 753)	(1 101 753)	440 151	466 884	495 319

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Table B7 Adjustments Budget Cash Flows - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		207 089	-	-	-	-	-	-	-	207 089	219 305	226 940
Government - operating	1	78 153	-	-	-	-	-	-	-	78 153	80 872	81 848
Government - capital	1	65 296	-	-	-	-	-	-	-	65 296	48 928	65 969
Interest		9 600	-	-	-	-	-	-	-	9 600	10 166	10 726
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(335 069)	-	-	-	-	-	-	-	(335 069)	(354 815)	(374 307)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Grants	1	(41 863)	-	-	-	-	-	-	-	(41 863)	(44 356)	(46 818)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(16 795)	-	-	-	-	-	-	-	(16 795)	(39 900)	(35 643)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		139	-	-	-	-	-	-	-	139	148	157
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		589	-	-	-	-	-	-	-	589	625	664
Payments												
Capital assets		(4 412)	-	-	-	-	-	-	-	(4 412)	(4 677)	(4 957)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 684)	-	-	-	-	-	-	-	(3 684)	(3 904)	(4 137)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(4 412)	-	-	-	-	-	-	-	(4 412)	(4 672)	(4 929)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 412)	-	-	-	-	-	-	-	(4 412)	(4 672)	(4 929)
NET INCREASE/ (DECREASE) IN CASH HELD		(24 891)	-	-	-	-	-	-	-	(24 891)	(48 476)	(44 708)
Cash/cash equivalents at the year begin:	2	9 833	-	-	-	-	-	-	-	9 833	(15 058)	(63 534)
Cash/cash equivalents at the year end:	2	(15 058)	-	-	-	-	-	-	-	(15 058)	(63 534)	(108 242)

EC104 Makana - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Cash and investments available												
Cash/cash equivalents at the year end	1	77 492	-	-	-	-	-	-	-	77 492	(63 534)	(108 242)
Other current investments > 90 days		(67 058)	-	-	-	-	-	-	-	(67 058)	74 606	119 992
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		10 434	-	-	-	-	-	-	-	10 434	11 072	11 749
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(108 449)	-	-	-	-	-	2 918	2 918	(105 531)	(114 493)	(118 104)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(108 449)	-	-	-	-	-	2 918	2 918	(105 531)	(114 493)	(118 104)
Surplus(shortfall)		118 883	-	-	-	-	-	(2 918)	(2 918)	115 965	125 565	129 853

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Table B10 Basic service delivery measurement - 26 February 2015

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	7	8	9	10	11	12	13	14		
Household service targets	1											
Water:												
Piped water inside dwelling		35 100	0	0	0	0	0	0	0	35	0	0
Piped water inside yard (but not in dwelling)		-	0	0	0	0	0	0	0	-	0	0
Using public tap (at least min.service level)	2	-	0	0	0	0	0	0	0	-	0	0
Other water supply (at least min.service level)		-	0	0	0	0	0	0	0	-	-	-
<i>Minimum Service Level and Above sub-total</i>		35	-	-	-	-	-	-	-	35	-	-
Using public tap (< min.service level)	3	-	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
No water supply		-	0	0	0	0	0	0	0	-	0	0
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	35	-	-	-	-	-	-	-	35	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		588	0	0	0	0	0	0	0	588	0	0
Flush toilet (with septic tank)		-	0	0	0	0	0	0	0	-	0	0
Chemical toilet		-	0	0	0	0	0	0	0	-	0	0
Pit toilet (ventilated)		-	0	0	0	0	0	0	0	-	0	0
Other toilet provisions (> min.service level)		-	0	0	0	0	0	0	0	-	0	0
<i>Minimum Service Level and Above sub-total</i>		588	-	-	-	-	-	-	-	588	-	-
Bucket toilet		-	0	0	0	0	0	0	0	-	0	0
Other toilet provisions (< min.service level)		-	0	0	0	0	0	0	0	-	0	0
No toilet provisions		-	0	0	0	0	0	0	0	-	0	0
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	588	-	-	-	-	-	-	-	588	-	-
Energy:												
Electricity (at least min. service level)		-	0	0	0	0	0	0	0	-	0	0
Electricity - prepaid (> min.service level)		-	0	0	0	0	0	0	0	-	0	0
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	0	0	0	0	0	0	0	-	0	0
Electricity - prepaid (< min. service level)		-	0	0	0	0	0	0	0	-	0	0
Other energy sources		-	0	0	0	0	0	0	0	-	0	0
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)		24 423	-	-	-	-	-	-	-	24 423	24 423	24 423
<i>Minimum Service Level and Above sub-total</i>		24 423	-	-	-	-	-	-	-	24 423	24 423	24 423
Removed less frequently than once a week		-	0	0	0	0	0	0	0	-	-	-
Using communal refuse dump		2	0	0	0	0	0	0	0	2	2	2
Using own refuse dump		-	0	0	0	0	0	0	0	-	-	-
Other rubbish disposal		-	0	0	0	0	0	0	0	-	-	-
No rubbish disposal		-	0	0	0	0	0	0	0	-	-	-
<i>Below Minimum Service Level sub-total</i>		2	-	-	-	-	-	-	-	2	2	2
Total number of households	5	24 425	-	-	-	-	-	-	-	24 425	24 425	24 425
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		8 373	0	0	0	0	0	0	0	8 373	8 400	8 600
Sanitation (free minimum level service)		8 373	0	0	0	0	0	0	0	8 373	8 400	8 600
Electricity/other energy (50kwh per household per month)		7 711	0	0	0	0	0	0	0	7 711	7 900	8 000
Refuse (removed at least once a week)		8 373	0	0	0	0	0	0	0	8 373	8 400	8 600
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		17 322	-	-	-	-	-	-	-	17 322	18 343	19 352
Sanitation (free sanitation service)		10 706	-	-	-	-	-	-	-	10 706	11 338	11 961
Electricity/other energy (50kwh per household per month)		2 207	-	-	-	-	-	-	-	2 207	2 337	2 466
Refuse (removed once a week)		5 790	-	-	-	-	-	-	-	5 790	6 132	6 469
Total cost of FBS provided (minimum social pack)		36 024	-	-	-	-	-	-	-	36 024	38 150	40 248
Highest level of free service provided												
Property rates (R'000 value threshold)		45 925 379	0	0	0	0	0	0	0	45 925 379	48 634 976	51 309 920
Water (kilolitres per household per month)		10	0	0	0	0	0	0	0	10	10	10
Sanitation (kilolitres per household per month)		20	0	0	0	0	0	0	0	20	20	20
Sanitation (Rand per household per month)		106	0	0	0	0	0	0	0	106	113	120
Electricity (kw per household per month)		50	0	0	0	0	0	0	0	50	50	50
Refuse (average litres per week)		85	0	0	0	0	0	0	0	85	85	85
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 s		-	-	-	-	-	-	-	-	-	-	-

Annexure D

Supporting Tables

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	6	7	8	9	10	11	12	13				
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Property rates												
Total Property Rates		49 731	-	-	-	-	-	-	-	49 731	52 665	55 561
less Revenue Foregone		3 805	-	-	-	-	-	-	-	3 805	4 030	4 252
Net Property Rates		45 925	-	-	-	-	-	-	-	45 925	48 635	51 310
Service charges - electricity revenue												
Total Service charges - electricity revenue		144 242	-	-	-	-	-	-	-	144 242	152 753	161 154
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		144 242	-	-	-	-	-	-	-	144 242	152 753	161 154
Service charges - water revenue												
Total Service charges - water revenue		50 837	-	-	-	-	-	-	-	50 837	53 837	56 798
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		50 837	-	-	-	-	-	-	-	50 837	53 837	56 798
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		24 217	-	-	-	-	-	-	-	24 217	25 644	27 055
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		24 217	-	-	-	-	-	-	-	24 217	25 644	27 055
Service charges - refuse revenue												
Total refuse removal revenue		10 807	-	-	-	-	-	-	-	10 807	11 445	12 075
Total landfill revenue		100	-	-	-	-	-	-	-	100	106	112
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		10 908	-	-	-	-	-	-	-	10 908	11 551	12 187
Other Revenue By Source												
Fuel levy		-	-	-	-	-	-	-	-	-	-	-
Other revenue	3	9 391	-	-	-	-	-	8 400	8 400	17 791	11 838	15 961
Total 'Other' Revenue	1	9 391	-	-	-	-	-	8 400	8 400	17 791	11 838	15 961
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		102 820	-	-	-	-	-	-	-	102 820	108 887	114 875
Pension and UIF Contributions		13 929	-	-	-	-	-	-	-	13 929	14 769	15 581
Medical Aid Contributions		5 815	-	-	-	-	-	-	-	5 815	6 158	6 497
Overtime		3 035	-	-	-	-	-	-	-	3 035	3 214	3 390
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 667	-	-	-	-	-	-	-	3 667	3 883	4 097
Cellphone Allowance		215	-	-	-	-	-	-	-	215	228	241
Housing Allowances		536	-	-	-	-	-	-	-	536	568	599
Other benefits and allowances		1 523	-	-	-	-	-	-	-	1 523	1 618	1 691
Payments in lieu of leave		1 240	-	-	-	-	-	-	-	1 240	1 314	1 386
Long service awards		400	-	-	-	-	-	-	-	400	424	447
Post-retirement benefit obligations		2 007	-	-	-	-	-	-	-	2 007	2 125	2 242
<i>sub-total</i>	4	135 188	-	-	-	-	-	-	-	135 188	143 186	151 046
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	135 188	-	-	-	-	-	-	-	135 188	143 186	151 046
Contributions recognised - capital												
<i>List contributions by contract</i>		-	-	-	-	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		10 729	-	-	-	-	-	(4 000)	(4 000)	6 729	11 363	11 987
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-
Capital asset impairment		16 352	-	-	-	-	-	-	-	16 352	17 317	18 269
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	27 081	-	-	-	-	-	(4 000)	(4 000)	23 081	28 679	30 256
Bulk purchases												
Electricity		76 269	-	-	-	-	-	-	-	76 269	80 769	85 211
Water		3 355	-	-	-	-	-	-	-	3 355	3 553	3 748
Total bulk purchases	1	79 624	-	-	-	-	-	-	-	79 624	84 322	88 959
Contracted services												
<i>Professional Fees</i>		6 341	-	-	-	-	-	500	500	6 841	6 715	7 084
<i>sub-total</i>	1	6 341	-	-	-	-	-	500	500	6 841	6 715	7 084
Allocations to organs of state:												
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total contracted services		6 341	-	-	-	-	-	500	500	6 841	6 715	7 084
Other Expenditure By Type												
Repairs and maintenance		18 323	-	-	-	-	-	-	-	18 323	19 404	20 471
Collection costs		150	-	-	-	-	-	-	-	150	159	168
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-	-
Audit fees		4 751	-	-	-	-	-	-	-	4 751	5 031	5 308
General expenses	3,5	59 209	-	-	-	-	-	(11 219)	(11 219)	47 990	62 841	66 288
Total Other Expenditure	1	82 432	-	-	-	-	-	(11 219)	(11 219)	52 891	87 434	92 234

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 26 February 2015

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		A	A1	B	C	D	E	F	G	H	+1 2015/16	+2 2016/17
ASSETS												
Call investment deposits												
Call deposits < 90 days		6 054	-	-	-	-	-	-	-	6 054	6 429	6 827
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	1	6 054	-	-	-	-	-	-	-	6 054	6 429	6 827
Consumer debtors												
Consumer debtors		130 329	-	-	-	-	-	-	-	130 329	138 458	147 164
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	130 329	-	-	-	-	-	-	-	130 329	138 458	147 164
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)		-	-	-	-	-	-	-	-	-	-	-
Leases recognised as PPE	2	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		-	-	-	-	-	-	-	-	-	-	-
Total Property, plant & equipment	1	-	-	-	-	-	-	-	-	-	-	-
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Creditors		-	-	-	-	-	-	-	-	-	-	-
Unspent conditional grants and receipts		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	-	-	-	-	-	-	-	-	-	-	-
Non current liabilities - Borrowing												
Borrowing	3	-	-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits		2 007	-	-	-	-	-	-	-	2 007	2 125	2 242
List other major items		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		100	-	-	-	-	-	-	-	100	106	112
Other		-	-	-	-	-	-	-	-	-	-	-
Total Provisions - non current		2 107	-	-	-	-	-	-	-	2 107	2 232	2 354
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1 541 904	-	-	-	-	-	(1 101 753)	(1 101 753)	440 151	466 884	495 319
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	1 541 904	-	-	-	-	-	(1 101 753)	(1 101 753)	440 151	466 884	495 319
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves (list)		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 541 904	-	-	-	-	-	(1 101 753)	(1 101 753)	440 151	466 884	495 319
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services		-	-	-	-	-	-	-	-	-	-	-
2010 World Cup		-	-	-	-	-	-	-	-	-	-	-

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 26 February 2015

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating				0.0%	0.0%	0.0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				-1.2%	0.0%	-1.2%	1.2%	1.2%
Borrowed funding of 'low n' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				3386.9%	0.0%	3386.9%	3392.7%	3399.6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				5093.6%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2.0	0.0	2.0	2.0	2.0
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				41.6%	0.0%	40.7%	41.8%	42.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash					0.0%	0.0%	0.0%	0.0%	0.0%
<u>Other Indicators</u>									
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)				35.4%	0.0%	34.6%	35.4%	35.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				7.1%	0.0%	5.9%	7.1%	7.1%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				6503.4%	0.0%	6683.1%	6566.4%	6998.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				34.1%	0.0%	33.3%	34.2%	34.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.3	0.0	0.3	-0.2	-0.3

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26 February 2015

Description	Ref	Budget Year 2014/15						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		76 831	-	-	-	(440)	(440)	76 391	78 294	78 748
Local Government Equitable Share		72 184	-	-	-	-	-	72 184	75 677	76 030
Finance Management	3	1 600	-	-	-	309	309	1 909	1 650	1 700
Municipal Systems Improvement		934	-	-	-	(907)	(907)	27	967	1 018
EPWP Incentiv e		1 007	-	-	-	-	-	1 007	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
MIG		1 106	-	-	-	158	158	1 264	-	-
Provincial Government:		2 435	-	-	-	500	500	2 935	2 578	2 720
Sport and Recreation		2 435	-	-	-	-	-	2 435	2 578	2 720
	4	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
COGTA	5	-	-	-	-	500	500	500	-	-
District Municipality:		1 409	-	-	-	-	-	1 409	1 492	1 574
Health Subsidy		1 409	-	-	-	-	-	1 409	1 492	1 574
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	80 675	-	-	-	60	60	80 735	82 365	83 042
Capital Transfers and Grants										
National Government:		36 211	-	-	-	12 567	12 567	48 778	48 928	65 971
Municipal Infrastructure Grant (MIG)		23 298	-	-	-	12 567	12 567	35 865	23 889	24 800
Regional Bulk Infrastructure		10 000	-	-	-	-	-	10 000	20 000	36 000
Neighbourhood Development Partnership		893	-	-	-	-	-	893	345	242
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
INEP		2 020	-	-	-	-	-	2 020	4 694	4 929
Provincial Government:		1 550	-	-	-	-	-	1 550	-	-
		-	-	-	-	-	-	-	-	-
Sports & Recreation		1 550	-	-	-	-	-	1 550	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		27 535	-	-	-	104 089	104 089	131 624	-	-
External & DWS		27 535	-	-	-	98 689	98 689	126 224	-	-
INNOWIND		-	-	-	-	5 400	5 400	5 400	-	-
Total Capital Transfers and Grants	6	65 296	-	-	-	116 656	116 656	181 952	48 928	65 971
TOTAL RECEIPTS OF TRANSFERS & GRANTS		145 971	-	-	-	116 716	116 716	262 687	131 293	149 013

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26 February 2015

Description	Ref	Budget Year 2014/15							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	+1 2015/16	+2 2016/17
		Budget	Adjusted	capital	Govt	Adjus.	Adjus.	Budget	Adjusted	Adjusted
R thousands		2	3	4	5	6	7			
		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		76 831	-	-	-	(440)	(440)	76 391	78 294	78 748
Local Government Equitable Share		72 184	-	-	-	-	-	72 184	75 677	76 030
Finance Management		1 600	-	-	-	309	309	1 909	1 650	1 700
Municipal Systems Improvement		934	-	-	-	(907)	(907)	27	967	1 018
EPWP Incentive		1 007	-	-	-	-	-	1 007	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
MIG		1 106	-	-	-	158	158	1 264	-	-
Provincial Government:		2 435	-	-	-	500	500	2 935	2 578	2 720
Sport and Recreation		2 435	-	-	-	-	-	2 435	2 578	2 720
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
COGTA		-	-	-	-	500	500	500	-	-
District Municipality:		1 409	-	-	-	-	-	1 409	1 492	1 574
Health Subsidy		1 409	-	-	-	-	-	1 409	1 492	1 574
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		80 675	-	-	-	60	60	80 735	82 365	83 042
Capital expenditure of Transfers and Grants										
National Government:		36 211	-	-	-	12 567	12 567	48 778	48 928	65 969
Municipal Infrastructure Grant (MIG)		23 298	-	-	-	12 567	12 567	35 865	23 889	24 800
Regional Bulk Infrastructure		10 000	-	-	-	-	-	10 000	20 000	36 000
Neighbourhood Development Partnership		893	-	-	-	-	-	893	345	240
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
INEP		2 020	-	-	-	-	-	2 020	4 694	4 929
Provincial Government:		1 550	-	-	-	-	-	1 550	-	-
		-	-	-	-	-	-	-	-	-
Sports & Recreation		1 550	-	-	-	-	-	1 550	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
(insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		27 535	-	-	-	104 089	104 089	131 624	-	-
External & DWS		27 535	-	-	-	98 689	98 689	126 224	-	-
INNOWIND		-	-	-	-	5 400	5 400	5 400	-	-
Total capital expenditure of Transfers and Grants		65 296	-	-	-	116 656	116 656	181 952	48 928	65 969
Total capital expenditure of Transfers and Grants		145 971	-	-	-	116 716	116 716	262 687	131 293	149 011

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 26 February 2015

Description	Ref	Budget Year 2014/15						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Govt	Adjus.	Adjus.	Budget	Budget	
R thousands		2	3	4	5	6	7	+1 2015/16	+2 2016/17	
		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	467	467	467	-	-
Current year receipts		75 184	-	-	-	-	-	75 184	78 294	78 748
Conditions met - transferred to revenue		75 184	-	-	-	467	467	75 651	78 294	78 748
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	500	500	500	-	-
Current year receipts		2 435	-	-	-	-	-	2 435	2 578	2 720
Conditions met - transferred to revenue		2 435	-	-	-	500	500	2 935	2 578	2 720
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		1 409	-	-	-	-	-	1 409	1 492	1 574
Conditions met - transferred to revenue		1 409	-	-	-	-	-	1 409	1 492	1 574
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		79 028	-	-	-	967	967	79 995	82 365	83 042
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	12 567	12 567	12 567	-	-
Current year receipts		36 212	-	-	-	-	-	36 212	48 928	65 969
Conditions met - transferred to revenue		36 212	-	-	-	12 567	12 567	48 779	48 928	65 969
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		1 550	-	-	-	-	-	1 550	-	-
Conditions met - transferred to revenue		1 550	-	-	-	-	-	1 550	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		27 535	-	-	-	103 182	103 182	130 717	-	-
Conditions met - transferred to revenue		27 535	-	-	-	103 182	103 182	130 717	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		65 297	-	-	-	115 749	115 749	181 046	48 928	65 969
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		144 325	-	-	-	116 716	116 716	261 041	131 293	149 011
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

2014/15 ADJUSTMENT BUDGET

EC104 Makana - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Cash transfers to other municipalities												
<i>[insert description]</i>	1	-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2	-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State												
<i>[insert description]</i>	3	-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
<i>Makana Tourism</i>	4	673	-	-	-	-	-	-	673	673	713	752
<i>Other Grants and Subsidies Paid</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Free Basic Services</i>		38 338	-	-	-	-	-	-	38 338	38 338	40 600	42 833
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		39 011	-	-	-	-	-	-	39 011	39 011	41 312	43 585
TOTAL CASH TRANSFERS	5	39 011	-	-	-	-	-	-	39 011	39 011	41 312	43 585
Non-cash transfers to other municipalities												
<i>[insert description]</i>	1	-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2	-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
<i>[insert description]</i>	3	-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
<i>[insert description]</i>	4	-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		39 011	-	-	-	-	-	-	39 011	39 011	41 312	43 585

2014/15 ADJUSTMENT BUDGET

ANNEXURE E: Funded Vacancies from Technical Services

Below is a list of funded vacant positions which should be prioritised to be filled in the current financial year. These positions emanate from sections that are service delivery driven:

- Electricity Department

POST	SECTION	PROGRESS	COMMENTS
Manager Distribution	Distribution	Not yet Advertised	Technical & preventative maintenance on Distribution Network
Revenue Protection Officer	Distribution	Not yet Advertised	Management of Electricity loses
Technical Officer	Distribution	Not yet Advertised	Management of Electricity loses
Network Controller	Distribution	Not yet Advertised.	Operation Regulation of High Voltage System
Streetlight Supervisor	Streetlight and vending	Under recruitment processes.	Technical & preventative maintenance on Streetlights
Electricians X2	Distribution	Under recruitment processes	Technical & preventative maintenance on Distribution Network
Artisan Assistant X 3	Distribution	Under recruitment processes	Operations and maintenance
Millwright	Installation, Protection and Plant Services	Under recruitment processes.	Preventative maintenance of plants

- Water & Sanitation

DESCRIPTION	TASK GRADE	AREA	COMMENTS
2 x Senior Technicians	14	Water & Sanitation	Vacant due to resignation
1 x Senior Foreman	11	Water Reticulation	Vacant due to resignation
1 x Plant Operator	7	Mayfield WWTW	Vacant due to Deceased Operator in 2013
1 x Shiftmen	6	Waainek WWTW	Replacing Madinda
Truck Driver	6	Sanitation	Replacing Deceased Driver

2014/15 ADJUSTMENT BUDGET

- Roads and Stormwater

DESCRIPTION	TASK GRADE	AREA	COMMENT
1 x Senior Technicians	14	Roads and Stormwater	Vacant due to resignation
2 x Artisan	11	Water Reticulation	Vacant due to Retirement

2014/15 ADJUSTMENT BUDGET

Annexure F: Detailed Operating Expenditure Adjustment

Tn	Fn	Dp	Technical Services	Description	Total Budget	Commitment	YTD actual	YTD Actual %	AvailableBudget	Savings	Adjustment Budget
1	10	10	Distribution: Plan	MAINT : VEHICLES	R 128 000.00	R 0.00	R 21 390.51	16.71	R 106 609.49	R 0.00	R 128 000.00
1	10	10	Distribution: Workshop	FLEET MANAGEMENT	R 401 069.00	R 0.00	R 0.00	0.00	R 401 069.00	R 0.00	R 401 069.00
1	10	10	Sewerage: Disposal	CHEMICALS; LIME ETC	R 600 000.00	R 125 200.33	R 23 638.56	3.94	R 451 161.11	R 0.00	R 600 000.00
1	10	10	Sewerage: Disposal	ELECTRICITY (INTER DEPT)	R 735 000.00	R 0.00	R 414 966.28	56.46	R 320 033.72	R 0.00	R 735 000.00
1	10	10	Sewerage: Reticulation	MAINT : RETICULATION SYS GENERAL	R 800 000.00	R 7 100.97	R 119 400.07	14.93	R 673 498.96	R 0.00	R 800 000.00
1	10	10	Sewerage: Reticulation	MAINT : VEHICLES	R 231 000.00	R 0.00	R 99 958.20	43.27	R 131 041.80	R 0.00	R 231 000.00
1	10	10	Stormwater: Drains & River Beds	PROFESSIONAL FEES	R 500 000.00	R 52 975.19	R 0.00	0.00	R 447 024.81	R 0.00	R 500 000.00
1	10	10	Stormwater: Drains & River Beds	MAINT : STORM DRAINS	R 500 000.00	R 0.00	R 0.00	0.00	R 500 000.00	R 0.00	R 500 000.00
1	10	10	Streets, Footpaths & Gutters	PETROL; OIL & GREASE	R 350 000.00	R 0.00	R 172 597.47	49.31	R 177 402.53	R 0.00	R 350 000.00
1	10	10	Streets, Footpaths & Gutters	PLANT & TRANSPORT	R 150 000.00	R 0.00	R 0.00	0.00	R 150 000.00	R 0.00	R 150 000.00
1	10	10	Streets, Footpaths & Gutters	MAINT : STREETS	R 2 500 000.00	R 217 710.34	R 8 771.93	0.35	R 2 273 517.73	R 0.00	R 2 500 000.00
					R 6 895 069.00	R 402 986.83	R 860 723.02	16.82	R 5 631 359.15	R 0.00	R 6 895 069.00
Tn	Fn	Dp	Corporate Services	Description	Total Budget	Commitment	YTD actual	YTD Actual %	AvailableBudget	Savings	Adjustment Budget
1	10	30	Corporate Service: Admin	AUDIT FEE	R 165 000.00	R 0.00	R 15 058.91	9.13	R 149 941.09	R 0.00	R 165 000.00
1	10	30	Corporate Service: Admin	PUBLICATIONS & SUBSCRIP.	R 952 000.00	R 0.00	R 0.00	0.00	R 952 000.00	-R 304 000.00	R 1 256 000.00
1	10	30	Community Halls	MAINT : BUILD & GROUNDS	R 400 000.00	R 53 997.17	R 11 354.00	2.84	R 334 648.83	R 270 000.00	R 130 000.00
1	10	30	Council Support	ADVERTISING;PRINTING AND STATIONE	R 150 000.00	R 532.00	R 33 035.49	22.02	R 116 432.51	R 0.00	R 150 000.00
1	10	30	Council Support	PROFESSIONAL FEES	R 1 002 700.00	R 0.00	R 0.00	0.00	R 1 002 700.00	R 1 002 700.00	R 0.00
1	10	30	Human Resources	TRAINING: COURSES	R 750 000.00	R 0.00	R 162 300.72	21.64	R 587 699.28	R 0.00	R 750 000.00
1	10	30	IT Services	LICENCES	R 750 000.00	R 0.00	R 218 640.00	29.15	R 531 360.00	R 0.00	R 750 000.00
1	10	30	IT Services	MAINT : IT NETWORK	R 900 000.00	R 0.00	R 229 437.43	25.49	R 670 562.57	R 0.00	R 900 000.00
1	10	30	IT Services	MAINT:SERVER ROOM	R 750 000.00	R 0.00	R 0.00	0.00	R 750 000.00	R 500 000.00	R 250 000.00
1	10	30	Media & Communication	ADVERTISING;PRINTING AND STATIONE	R 250 000.00	R 0.00	R 0.00	0.00	R 250 000.00	R 0.00	R 250 000.00
1	10	30	Media & Communication	CORPORATE BRANDING	R 200 000.00	R 0.00	R 0.00	0.00	R 200 000.00	R 0.00	R 200 000.00
1	10	30	Media & Communication	NEWSLETTER	R 300 000.00	R 0.00	R 0.00	0.00	R 300 000.00	R 150 000.00	R 150 000.00
					R 6 569 700.00	R 54 529.17	R 669 826.55	9.19	R 5 845 344.28	R 1 618 700.00	R 4 951 000.00
Tn	Fn	Dp	Financial Services	Description	Total Budget	Commitment	YTD actual	YTD Actual %	AvailableBudget	Savings	Adjustment Budget
1	10	40	Finance Administration	ADVERTISING;PRINTING AND STATIONE	R 316 800.00	R 12 106.80	R 112 959.57	35.66	191 733.63	225 067.00	91 733.00
1	10	40	Finance Administration	AUDIT FEE	R 2 217 600.00	R 0.00	R 202 391.79	9.13	2 015 208.21	0.00	2 217 600.00
1	10	40	Finance Administration	BANK CHARGES	R 448 620.00	R 0.00	R 2 314.40	0.52	446 305.60	0.00	448 620.00
1	10	40	Finance Administration	CONFERENCE EXPENSES	R 100 000.00	R 0.00	R 27 607.75	27.61	72 392.25	77 608.00	22 392.00
1	10	40	Finance Administration	ELECTRICITY (INTER DEPT)	R 705 133.00	R 0.00	R 194 786.51	27.62	510 346.49	0.00	705 133.00
1	10	40	Finance Administration	MAINT : COMPUTER	R 300 000.00	R 0.00	R 0.00	0.00	300 000.00	300 000.00	0.00
					R 4 088 153.00	R 12 106.80	R 540 060.02	16.76	R 3 535 986.18	R 602 675.00	R 3 485 478.00
Tn	Fn	Dp	Community & Social Administ	Description	Total Budget	Commitment	YTD actual	YTD Actual %	AvailableBudget	Savings	Adjustment Budget
1	10	50	Community & Social Administration	PROJECT: STAFF SPORTS	R 200 000.00	R 0.00	R 0.00	0.00	R 200 000.00	R 200 000.00	R 0.00
1	10	50	Cemeteries	MAINT : BUILD & GROUNDS	R 334 420.00	R 9 462.60	R 137 189.70	41.02	R 187 767.70	R 0.00	R 334 420.00
1	10	50	Commonage	ERAD. ALIEN VEGETATION	R 369 600.00	R 21 673.24	R 35 600.28	9.63	R 312 326.48	R 0.00	R 369 600.00
1	10	50	Domestic Refuse Removal	PURCHASES: REFUSE BAGS	R 500 000.00	R 0.00	R 48.27	0.01	R 499 951.73	R 0.00	R 500 000.00
1	10	50	Distribution: Parks Transport	PETROL; OIL & GREASE	R 400 000.00	R 0.00	R 115 358.09	28.84	R 284 641.91	R 0.00	R 400 000.00
1	10	50	Distribution: Parks Transport	MAINT : VEHICLES	R 369 600.00	R 892.65	R 136 458.68	36.92	R 232 248.67	R 0.00	R 369 600.00
1	10	50	Fire Control	MAINT : VEHICLES	R 300 050.00	R 138.35	R 57 855.24	19.28	R 242 056.41	R 0.00	R 300 050.00
1	10	50	Library: Hill Street	CONFERENCE EXPENSES	R 105 600.00	R 0.00	R 4 291.24	4.06	R 101 308.76	R 0.00	R 105 600.00
1	10	50	Roadworthy & Signage	ROAD SAFETY PROJECTS	R 130 000.00	R 63.66	R 16 273.34	12.52	R 113 663.00	R 0.00	R 130 000.00
1	10	50	Sanitation: General Cleansing	PETROL; OIL & GREASE	R 260 000.00	R 0.00	R 79 872.37	30.72	R 180 127.63	R 0.00	R 260 000.00
1	10	50	Sanitation: General Cleansing	MAINT : EQUIPMENT & MACH	R 150 000.00	R 0.00	R 0.00	0.00	R 150 000.00	R 100 000.00	R 50 000.00
1	10	50	Sanitation: General Cleansing	MAINT : VEHICLES	R 240 000.00	R 850.00	R 100 751.82	41.98	R 138 398.18	R 0.00	R 240 000.00
1	10	50	Traffic Control	ADVERTISING;PRINTING AND STATIONE	R 90 000.00	R 0.00	R 1 740.63	1.93	R 88 259.37	R 0.00	R 90 000.00
1	10	50	Traffic Control	PROTECTIVE CLOTHING	R 80 000.00	R 0.00	R 0.00	0.00	R 80 000.00	R 0.00	R 80 000.00
					R 3 529 270.00	R 33 080.50	R 685 439.66	16.21	R 2 810 749.84	R 300 000.00	R 3 229 270.00
Tn	Fn	Dp	Mayor's Office	Description	Total Budget	Commitment	YTD actual	YTD Actual %	AvailableBudget	Savings	Adjustment Budget
1	10	55	Sports Arts & Culture	SPORTS ACTIVITIES	R 1 311 000.00	R 0.00	R 0.00	0.00	R 1 311 000.00	R 655 500.00	R 655 500.00
1	10	55	SPU	FREEDOM FESTIVAL	R 550 000.00	R 0.00	R 0.00	0.00	R 550 000.00	R 275 000.00	R 275 000.00
1	10	55	SPU	PROJECT : SPECIAL EVENTS	R 550 000.00	R 0.00	R 23 675.09	4.30	R 526 324.91	R 286 837.00	R 263 163.00
1	10	55	SPU	PROJECT : WOMEN'S PROG	R 150 000.00	R 0.00	R 0.00	0.00	R 150 000.00	R 75 000.00	R 75 000.00
1	10	55	SPU	PROJECT : DISABLED PROG	R 100 000.00	R 0.00	R 0.00	0.00	R 100 000.00	R 0.00	R 100 000.00
1	10	55	SPU	PROJECT : YOUTH PROG/YAC	R 500 000.00	R 0.00	R 1 069.20	0.21	R 498 930.80	R 250 535.00	R 249 465.00
1	10	55	SPU	PROJECT : HIV/AIDS PROG	R 300 000.00	R 0.00	R 53.40	0.02	R 299 946.60	R 150 000.00	R 150 000.00
1	10	55	SPU	PROJECT : ARTS & CULTURE PROG	R 70 000.00	R 0.00	R 0.00	0.00	R 70 000.00	R 35 000.00	R 35 000.00
1	10	70	SPU	AUDIT FEE : INTERNAL	R 542 000.00	R 0.00	R 0.00	0.00	R 542 000.00	R 271 000.00	R 271 000.00
1	10	70	SPU	PROFESSIONAL FEES	R 100 000.00	R 0.00	R 3 635.00	3.64	R 96 365.00	R 50 000.00	R 50 000.00
					R 4 173 000.00	R 0.00	R 28 432.69	0.82	R 4 144 567.31	R 2 048 872.00	R 2 124 128.00
Tn	Fn	Dp	Local Economic Development	Description	Total Budget	Commitment	YTD actual	YTD Actual %	AvailableBudget	Savings	Adjustment Budget
1	10	75	LED	ADVERTISING;PRINTING AND STATIONE	R 120 000.00	R 0.00	R 23 850.90	19.88	R 96 149.10	R 73 850.00	R 46 150.00
1	10	75	LED	PROJECT : STRATEGIC LED	R 600 000.00	R 0.00	R 0.00	0.00	R 600 000.00	R 300 000.00	R 300 000.00
1	10	75	LED	PROJECT : MAKANA MICRO AGRICULT	R 800 000.00	R 0.00	R 0.00	0.00	R 800 000.00	R 330 000.00	R 470 000.00
1	10	75	LED	PROJECT : TOURISM DEVELOPMENT	R 2 500 000.00	R 0.00	-R 421.01	-0.02	R 2 500 421.01	R 1 000 000.00	R 1 500 000.00
1	10	75	LED	PROJECT : SMME SUPPORT DEVELOP	R 850 000.00	R 0.00	R 0.00	0.00	R 850 000.00	R 430 000.00	R 420 000.00
1	10	75	Town Planning & Land Usage	FORMALISATION OF LAND	R 2 000 000.00	R 0.00	R 88 322.00	4.42	R 1 911 678.00	R 2 000 000.00	R 0.00
1	10	75	Properties & Estate	ADVERTISING;PRINTING AND STATIONE	R 105 600.00	R 0.00	R 85.00	0.08	R 105 515.00	R 0.00	R 105 600.00
1	10	75	Properties & Estate	LEGAL CHARGES:GENERAL	R 100 000.00	R 0.00	R 0.00	0.00	R 100 000.00	R 100 000.00	R 0.00
1	10	75	Properties & Estate	RENT : OFFICES	R 591 360.00	R 0.00	R 0.00	0.00	R 591 360.00	R 591 360.00	R 0.00
1	10	75	Properties & Estate	LAND AUDIT/IEVALUATION OF LAND	R 2 112 000.00	R 0.00	R 0.00	0.00	R 2 112 000.00	R 2 112 000.00	R 0.00
1	10	75	Properties & Estate	MAINT : BUILD & GROUNDS	R 500 000.00	R 0.00	R 2 770.00	0.55	R 497 230.00	R 402 770.00	R 97 230.00
					R 10 278 960.00	R 0.00	R 114 606.89	2.26	R 10 164 353.11	R 7 339 980.00	R 2 938 980.00

2014/15 ADJUSTMENT BUDGET

Tn	Fn	Dp	Electricity Department	Description	Total Budget	Commitment	YTD actual	YTD Actual %	AvailableBudget	Savings	Adjustment Budget
1	30	20	Electricity: Administration	AUDIT FEE	R 1 356 515.00	R 0.00	R 123 803.89	9.13	R 1 232 711.11	R 0.00	R 1 356 515.00
1	30	20	Electricity: Administration	POSTAGE	R 443 100.00	R 0.00	R 157 390.35	35.52	R 285 709.65	R 0.00	R 443 100.00
1	30	20	Electricity: Distribution	MAINT : REPAIRS TO HIGH MAST LIGHT	R 700 000.00	R 0.00	R 7 264.00	1.04	R 692 736.00	R 0.00	R 700 000.00
					R 2 499 615.00	R 0.00	R 288 458.24	15.23	R 2 211 156.76	R 0.00	R 2 499 615.00
Tn	Fn	Dp	Water Department	Description	Total Budget	Commitment	YTD actual	YTD Actual %	AvailableBudget	Savings	Adjustment Budget
1	40	10	Water: Administration	POSTAGE	R 474 750.00	R 0.00	R 157 593.95	R 33.20	R 317 156.05	R 0.00	R 474 750.00
1	40	10	Conservation & Purification: Waai	ELECTRICITY (INTER DEPT)	R 2 000 000.00	R 0.00	R 1 005 525.54	R 50.28	R 994 474.46	R 0.00	R 2 000 000.00
1	40	10	Conservation & Purification: Waai	PROFESSIONAL FEES	R 200 000.00	R 0.00	R 0.00	R 0.00	R 200 000.00	R 0.00	R 200 000.00
1	40	10	Conservation & Purification: Waai	MAINT : EQUIPMENT & MACH	R 400 000.00	R 1 275.00	R 6 236.99	R 1.56	R 392 488.01	R 0.00	R 400 000.00
1	40	10	Conservation & Purification: Jame	PURCHASES: BULK WATER	R 3 354 900.00	R 0.00	R 803 198.38	R 23.94	R 2 551 701.62	R 0.00	R 3 354 900.00
					R 6 429 650.00	R 1 275.00	R 1 972 554.86	21.79	R 4 455 820.14	R 0.00	R 6 429 650.00
				Description	Total Budget	Commitment	YTD actual	YTD Actual %	AvailableBudget	Savings	Adjustment Budget
				DEPRECIATION	10 729 486.00	0.00	0.00	0.00	10 729 486.00	4 000 000.00	6 729 486.00
				TOTAL	R 55 192 903.00	R 503 978.30	R 5 160 101.93	R 99.07	R 49 528 822.77	R 15 910 227.00	R 39 282 676.00

2014/15 ADJUSTMENT BUDGET

Annexure G

Detailed Capital Budget

<i>DEPARTMENT/SECTION :</i>	<i>FUNDING</i>	<i>COST</i>	<i>ADJUSTED</i>	<i>COST</i>	<i>COST</i>
<i>DETAILS</i>	<i>SOURCE</i>	<i>2014/2015</i>	<i>2014/2015</i>	<i>2015/2016</i>	<i>2016/2017</i>
<i>Financial Services</i>					
<i>Office Equipment</i>	<i>FMG</i>	-	170 000	-	-
TOTAL FINANCIAL SERVICES		-	170 000	-	-
<i>Corporate Services</i>					
<i>IT Network Refresher</i>	<i>MSIG</i>	-	907 018	-	-
<i>Office Equipment</i>	<i>AFF</i>	-	100 000	-	-
TOTAL CORPORATE SERVICES		-	1 007 018	-	-
COMMUNITY AND SOCIAL SERVICES					
LIBRARIES					
<i>Office Equipment</i>	<i>DSRAC</i>	1 550 392	1 550 392	-	-
TOTAL COMMUNITY & SOCIAL SERVICES		1 550 392	1 550 392	-	-
LOCAL ECONOMIC DEVELOPMENT					
<i>Technical Assistance</i>	<i>NDPG</i>	893 000	893 000	345 000	42 000
TOTAL LOCAL ECONOMIC DEVELOPMENT		893 000	893 000	345 000	42 000
TECHNICAL & INFRASTRUCTURAL SERVICES					
Roads & Stormwater					
<i>Upgrading Makanaway</i>	<i>AFF</i>	-	1 549 000	-	-
<i>Upgrading Alicedale Road</i>	<i>AFF</i>	-	2 000 000	-	-
TOTAL ROADS & STORMWATER		-	3 549 000	-	-
Electrification					
<i>Mayfield</i>	<i>INEP</i>	2 020 000	2 020 000	4 694 000	4 929 000
BULK ELECTRICAL SUPPLY UPGRADE (HOWIESON'S POORT)					
<i>Construction of 22kV line to Howieson's Poort</i>	<i>ECDC</i>	1 311 000	1 311 000	-	-
<i>Re-Built existing 10.3Km 11kV from Waainek Sub to Pumpstation</i>	<i>ECDC</i>	2 376 900	2 376 900	-	-
<i>Equipment</i>	<i>AFF</i>	-	300 000	-	-
<i>Locking facility</i>	<i>AFF</i>	-	350 000	-	-
		3 687 900	4 337 900	-	-
TOTAL ELECTRICITY		5 707 900	6 357 900	4 694 000	4 929 000

2014/15 ADJUSTMENT BUDGET

WATER					
PUMPING AND PURIFICATION					
Alicedale					
Replace & Installation of ageing valves	Amatola	100 000	976 514	-	-
Replacement of Old Asbestos Pipes	ECDC	200 000	200 000	-	-
Water Conservation & Demand Management	AFF	-	1 300 000	-	-
Eluxolweni Plumbing Works	AFF	-	500 000	-	-
		300 000	2 976 514	-	-
Water Conservation	DWS	3 000 000	3 000 000	-	-
TOTAL WATER		3 300 000	5 976 514	-	-
MIG PROJECTS					
Electrical Component: Grahamstown erection of high -masts	MIG	1 106 227.50	4 209 610.96	22 692 550	23 560 000
Construction of Alicedale Internal Roads - Phase 1	MIG	4 500 000.00	-	-	-
Social Service Component: Foley's Ground Multipurpose - Phases 1	MIG	4 000 000.00	-	-	-
LED Component: Construction of Egazini Access Road - Phase 1	MIG	1 106 227.50	-	-	-
Construction of Vukani Taxi Route - Phase 1	MIG	10 967 233.17	5 653 009.20	-	-
Indoor Sport Centre	MIG	-	2 000 000.00	-	-
Replacement of Asbestos Pipes	MIG	-	5 438 940.00	-	-
Budget Maintenance: Construction of football facilities	MIG	-	1 351 000.00	-	-
Budget Maintenance: Upgrading of Gravel Road in Joza	MIG	-	1 190 000.00	-	-
Upgrading Sani Street	MIG	-	2 290 000.00	-	-
TOTAL MIG		21 679 688.17	22 132 560.16	22 692 550.00	23 560 000.00
MIG ROLLOVER PROJECTS					
Ext 6 Reticulation Phase 2 Stage 2	MIG	-	2 904 695.72	-	-
Upgrading Sani Street	MIG	-	3 717 317.32	-	-
Upgrading of Existing Gravel Road in Joza Street	MIG	-	254 910.18	-	-
Construction of Sports Facilities Foley's Ground	MIG	-	1 435 889.00	-	-
Upgrading Mayfield WWTW	MIG	-	1 906 357.00	-	-
Water Intervention Project	MIG	-	2 014 489.31	-	-
		-	12 233 658.53	-	-
PMU Administration					
Office Equipment	MIG	-	66 694.00	-	-
			66 694.00	-	-
Eluxolweni Plumbing Works	PDoHS	548 000	548 000	-	-
Bucket Eradication Programme (NURCHA)	NDoHS	20 000 000	20 000 000	-	-
Regional Bulk Infrastructure	RBIG	10 000 000	10 000 000	20 000 000	36 000 000
Waainek Wind Farm	INNOWIND	-	5 400 000	-	-
Various Projects	ECDC	-	96 112 100	-	-
TOTAL EXTERNAL FUNDED PROJECTS		30 548 000	132 060 100	20 000 000.00	36 000 000.00
TOTAL CAPITAL BUDGET		63 678 980	185 997 550	47 731 550	64 531 000