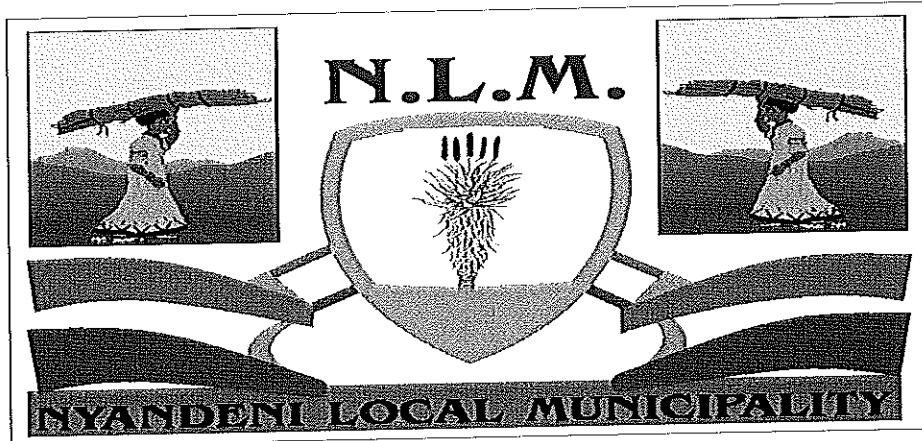


NYANDENI LOCAL MUNICIPALITY



ADJUSTED BUDGET

23 JANUARY 2015

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1.1 MAYOR's REPORT

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

Some of the challenges that have been experienced in implementing the Service Delivery and Budget Implementation Plan (SDBIP) for 2014/15 include:

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

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

- a. Reconciliation of valuation roll and old accounts.
- b. Continue to fast track expenditure on conditional grants
- c. Improving on implementation of by-laws
- d. Fill in the budgeted posts to ensure effectiveness on implementation of the SDBIP.

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

1.2 RESOLUTIONS

1.2.1 Council resolves that the adjustment budget of the Nyandeni Local Municipality for the financial year 2014/2015; and indicative for the two projected outer years 2015/16 and 2016/17 be approved as set-out in the following schedules

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

Multi-year Capital Budget

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

Property Rates and other Municipal Tax

1.2.3 Council resolves that property rates and any other municipal tax remain unchanged for the budget year 2014/15.

Tariffs and Charges

1.2.4 Council resolves that tariffs and charges remain unchanged for the budget year 2014/15.

Measurable Performance Objectives

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

Integrated Development Plan

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

Cashflow

1.2.7 Council resolves that the reserves remain unchanged for the budget year 2014/2015.

1.3 Executive Summary

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

1.3.1 Strategic Focus Areas and Municipal Priority Issues

The following strategic focus areas remain for the 2014/15 financial year:-

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

1.3.2 Key Performance Indicators

For the 2014/15 budget year, the following objectives and key performance indicators still remain for the 2014/15 financial year:-

Financial Viability

- To ensure effective Debtors management
- To increase revenue by 5%
- To ensure effective Budget management
- To ensure proper management of municipal assets
- To ensure proper SCM procedures
- To ensure compliance with relevant legislation and regulations

Infrastructure and Service Delivery

- To construct and maintain roads to service centres and economic development nodes
- To improve livelihoods in urban centres through infrastructure development
- To improve storm water system so as to achieve life span of road network
- To provide electricity to all outstanding households and new settlements
- To facilitate provision of access to Portable water and Sanitation to all communities
- To provide and maintain local amenities and community facilities
- To improve accessibility of communities through safe bridges

Institutional Transformation and Development

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

Good Governance

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

Local Economic Development

- To promote entrepreneurship and increase to markets

1.3.3 Section 72 Mid-year Performance Assessment Report

Introduction

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

Mid-year budget and performance assessment

72. (1) The accounting officer of a municipality must by 25 January of each year—
- (a) assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to—
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.

- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review—
 - (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

1.3.4 Preparation of the Mid-year Assessment Report

A mid-year assessment was carried out and a report submitted to the Honourable Mayor and Council during January 2015. Set out below is a summary of the report and findings submitted by the Municipal Manager.

1.3.5 Analysis of operating revenue

EC155 Nyandeni - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 259	5 005	5 005	200	1 129	2 502	(1 373)	-55%	5 005
Service charges	178	200	200	11	50	100	(50)	-50%	200
Investment revenue	4 743	5 000	5 000	251	2 446	2 500	(54)	-2%	5 000
Transfers recognised - operational	157 576	173 592	183 230	-	136 972	91 815	45 357	50%	183 230
Other own revenue	4 906	22 840	27 153	302	11 808	13 577	(1 769)	-13%	27 153
Total Revenue (excluding capital transfers and contributions)	172 663	206 547	220 588	764	152 405	110 294	42 111	38%	220 588
Employee costs	79 529	80 928	80 928	8 291	42 129	40 424	1 705	4%	80 928
Remuneration of Councilors	15 933	16 174	16 174	1 347	8 142	8 037	55	1%	16 174
Depreciation & asset impairment	30 481	34 593	34 593	-	-	17 258	(17 258)	-100%	34 593
Finance charges	140	105	105	3	42	53	(11)	-20%	105
Materials and bulk purchases	4 463	16 846	20 646	328	5 658	10 323	(4 665)	-45%	20 646
Transfers and grants	-	3 720	3 720	355	600	1 660	(960)	-	3 720
Other expenditure	79 741	66 495	158 837	8 191	63 229	77 669	(14 440)	-19%	158 837
Total Expenditure	210 336	218 865	315 007	18 545	120 100	155 712	(35 612)	-23%	315 007
Surplus/(Deficit)	(37 674)	(12 318)	(94 419)	(17 782)	32 305	(45 419)	77 723	-171%	(94 419)
Transfers recognised - capital	48 566	60 324	56 324	-	42 350	28 162	14 228	51%	56 324
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	10 892	48 006	(38 095)	(17 782)	74 695	(17 257)	91 951	-533%	(38 095)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	10 892	48 006	(38 095)	(17 782)	74 695	(17 257)	91 951	-533%	(38 095)
Capital expenditure & funds sources									
Capital expenditure	65 660	86 102	67 102	3 553	32 563	33 663	(1 100)	-3%	67 102
Capital transfers recognised	65 660	86 102	67 102	-	45 768	33 551	12 217	36%	67 102
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	65 660	86 102	67 102	-	45 768	33 551	12 217	36%	67 102
Financial position									
Total current assets	82 922	79 307	79 307	-	138 917	-	-	-	79 307
Total non current assets	323 968	316 818	316 818	-	329 188	-	-	-	316 818
Total current liabilities	20 928	8 000	8 000	-	73 843	-	-	-	8 000
Total non current liabilities	3 614	1 366	1 366	-	2 694	-	-	-	1 366
Community wealth/Equity	382 367	419 845	386 760	-	391 569	-	-	-	386 760
Cash flows									
Net cash from (used) operating	48 650	85 450	85 450	(16 958)	60 463	50 313	(29 856)	-33%	85 450
Net cash from (used) investing	(56 728)	(86 102)	(67 102)	(2 876)	(35 841)	(33 551)	(2 290)	7%	(67 102)
Net cash from (used) financing	1 431	-	-	(48)	(1 044)	-	(1 044)	#DN/0!	-
Cash/cash equivalents at the month/year end	75 440	13 029	32 029	-	75 255	70 443	4 812	7%	70 026
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya- 1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	3 214	368	13	12 639	1 375	-	-	-	17 609
Creditors Age Analysis									
Total Creditors	649	(959)	(1 728)	(1 262)	(2 647)	(3 198)	(938)	(3 968)	(14 050)

Revenue by Source

An annual budget is worth R5 million. The projected year to date revenue on property rates reflect an amount of R2,5 million. The actual year to date amount that has been billed reflect an amount of R6, 6 million, which means that the property rates were under-budgeted at an amount of R1, 6 million. We have billed more than the budget by 1, 6 million.

An annual budget is worth R200 thousand. The year to date revenue on service charges (refuse removal) reflect an amount of R100 000. The actual year to date that has been billed reflect an amount of R83 000, which means that the service charges were under-billed by R17 000.

The year to date revenue on the interest on investments reflect an amount of R2,5 million. The actual year to date that has been received reflect an amount of R2,4 million, which means that the municipality has received an amount that is less than the projected amount by R10 000. The municipality has actually received 96% of the total projected amount.

In relation to other income an amount of R11,8 million has been received in the past six months, and a bulk amount of R8 million is in relation to the Vat Recovery.

Operating Expenditure

- **Salaries and Wages**

An annual budget is worth R97,1 million. An amount of R50,1 million has been spent as compared to the year to date projections of R48,5 million. In the month of December there was an increase in the salaries of both the Senior Managers and Managers that was effected. Such increase was funded through the savings identified, although the actual expenditure incurred to date seems to be more than projected, it will be replenished through savings in the last six months. Also, the travelling claims have shown an increase, therefore departments will need to scrutinize the travelling claims and ensure that controls in relation to the claims are strengthened.

- **General Expenses**

An annual budget is worth R66,4 million. An amount of R33,5 million has been spent as compared to the year to date projections of R35,8 million. This is due to the slow expenditure patterns in the first quarter of the financial year

- **Repairs and Maintenance**

An annual budget is worth R16,8 million. An amount of R8.1 million has been spent as compared to the year to date projections of R8, 4 million. This is due to the early closure as a result of the December holidays, where few invoices were not submitted timeously to the municipality.

Capital Expenditure

- An annual budget is worth R86, 1 million. The year to date actual is expenditure is R58,6 million which is far than the year to date projected expenditure. This is due to the grant funded expenditure on MIG that improved in terms of spending.

1.3.6 Steps taken to address shortfall on operating revenue

- Reconciliation on the valuation roll against the actual billing has been performed to ensure accuracy.
- Registering authority has been granted, and it will start to operate at Ngqeleni satellite in the third quarter of the financial year.

1.3.7 STEPS TO BE TAKEN IN ADDRESSING THE OVER-EXPENDITURE

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

1.3.8 Conclusion on the Mid-year Performance Assessment

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

1.3.9 Proposed Adjustments Budget for 2014/2015 Financial Year

1.3.9.1 Introduction

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

Municipal adjustments budgets

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

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

Timeframes for tabling of adjustments budgets

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

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

1.3.10 Revenue

1.3.10.1 Own Revenue

1. Own revenue will be adjusted upwards by an amount of R4300 000 which will be funded from our own reserves.

1.3.11 Grants and Subsidies

In relation to the Integrated National Electrification Programme, there is an amount of R4000 000 that was confirmed by Department of Energy. That amount of money will not be effected in our adjustment budget because it has not been gazetted as yet, until it is gazetted in the Division of Revenue Act, we will be able to effect it our adjustment budget.

Also, there were approved roll-overs for the following grants:

- ✓ INEG R 5536 998
- ✓ FMG R190 640

For the municipality to spend the approved roll over, such roll-overs would need to be populated in the adjusted budget.

1.3.12 Expenditure

1.3.12.1 Analysis of Expenditure

The objective is to give a comprehensive view of expenditures that have been affected during the adjustment budget period.

EXPENDITURE CLASS	APPROVED BUDGET	INCREASE/(DECREASE)	ADJUSTED BUDGET
Salaries & Wages	R97 102 000	Nil	R97 102 000
General Expenses	R62 604 000	R25 540 256	R88 144 256
Repairs & Maintenances	R16 846 000	R3500 000	R20 346 000
Capital Expenditure	R86 102 000	(19 000 000)	R67 102 000

GENERAL EXPENSES:

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

Description	Amount
FMG (roll over)	R190 640
INEG(roll over)	R5 536 998
LICENCE	R12 618
PAVEMENT	R500 000
INEG(moved from Capital to Operational)	R19 000 000
Fencing	R300 000
	R25 540 256

The above expenditures have been funded within the funds from each department. No additional revenue has been utilized.

REPAIRS AND MAINTAINANCE

The repairs and maintenance have been adjusted upwards and net effect is R3500 000, which is made up the following figures:

- R4000 000 (increase) ,that is funded from our own reserves
- R500 000 (decrease), that has been moved from repairs & maintenance, with the intention to fund the pavement on general expenditures.

CAPITAL EXPENDITURES

This has been adjusted downwards by an amount of R19 000 000 as a result of the classification of expenditure. Expenditure in relation to Electrification programme is classified as an operating expenditure.

1.4 BUDGET SCHEDULES

1.4.1 Table B 1 Adjustment Budget Summary

EC155 Nyandeni - Table B1 Adjustments Budget Summary -

Description	Budget Year 2016/17										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Hst. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2015/16	+2 2016/17
R thousands	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	5 005	5 005	-	-	-	-	-	-	5 005	5 305	5 624	
Service charges	200	200	-	-	-	-	-	-	200	212	225	
Investment revenue	5 000	5 000	-	-	-	-	-	-	5 000	5 300	5 618	
Transfers recognised - operational	173 502	173 502	-	-	-	-	9 728	9 728	183 230	239 459	249 645	
Other own revenue	22 640	22 640	-	-	-	-	4 313	4 313	27 153	7 781	8 247	
Total Revenue (excluding capital transfers and contributions)	266 547	266 547					14 049	14 049	229 587	258 057	266 561	
Employee costs	60 928	60 928	-	-	-	-	-	-	60 928	66 107	61 618	
Remuneration of councillors	16 174	16 174	-	-	-	-	-	-	16 174	17 209	18 310	
Depreciation & asset impairment	34 553	34 553	-	-	-	-	-	-	34 553	38 244	41 616	
Finance charges	105	105	-	-	-	-	-	-	105	112	118	
Materials and bulk purchases	16 645	16 645	-	-	-	-	3 500	3 500	20 345	27 050	28 562	
Transfers and grants	3 720	3 720	-	-	-	-	-	-	3 720	3 939	4 156	
Other expenditure	65 455	65 455	-	-	-	-	92 641	92 641	159 135	180 479	184 268	
Total Expenditure	218 666	218 666					96 141	96 141	315 007	353 141	363 949	
Surplus/(Deficit)	(12 315)	(12 315)					(62 101)	(62 101)	(85 420)	(95 083)	(102 385)	
Transfers recognised - capital	60 324	60 324	-	-	-	-	(4 000)	(4 000)	56 324	59 387	61 681	
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	48 009	48 009					(66 101)	(66 101)	(38 096)	(35 716)	(48 397)	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	48 009	48 009					(66 101)	(66 101)	(38 096)	(35 716)	(48 397)	
Capital expenditure & funds sources												
Capital expenditure	66 102	66 102	-	-	-	-	(19 000)	(19 000)	67 102	91 061	84 669	
Transfers recognised - capital	66 102	66 102	-	-	-	-	(19 000)	(19 000)	67 102	91 061	84 669	
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	
Total sources of capital funds	66 102	66 102					(19 000)	(19 000)	67 102	91 061	84 669	
Financial position												
Total current assets	79 307	79 307	-	-	-	-	-	-	79 307	83 238	87 377	
Total non-current assets	316 819	316 819	-	-	-	-	-	-	316 819	393 259	483 234	
Total current liabilities	8 000	8 000	-	-	-	-	-	-	8 000	7 500	6 600	
Total non-current liabilities	1 368	1 368	-	-	-	-	-	-	1 368	1 447	1 527	
Community wealth/Equity	419 845	419 845	-	-	-	-	(33 655)	(33 655)	386 760	487 539	522 284	
Cash flows												
Net cash from (used) operating	65 450	65 450	-	-	-	-	-	-	65 450	132 028	132 667	
Net cash from (used) investing	(68 102)	(68 102)	-	-	-	-	19 000	19 000	(67 102)	(91 061)	(84 669)	
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end	13 029	13 029					19 000	19 000	32 029	53 996	81 684	
Cash backing/surplus reconciliation												
Cash and investments available	72 626	72 626	-	-	-	-	-	-	72 626	76 375	60 156	
Application of cash and investments	1 670	1 670	-	-	-	-	(20)	(20)	1 650	(7 458)	(9 011)	
Balance - surplus (shortfall)	71 157	71 157					20	20	71 177	83 881	89 147	
Asset Management												
Asset register warranty (WCV)	379 451	379 451	-	-	-	-	(19 000)	(19 000)	360 431	397 325	425 652	
Depreciation & asset impairment	34 553	34 553	-	-	-	-	-	-	34 553	38 244	41 616	
Renewal of Existing Assets	66 102	-	-	-	-	-	(68 102)	(68 102)	-	-	-	
Repairs and Maintenance	16 645	16 645	-	-	-	-	3 500	3 500	20 345	27 050	28 562	
Free services												
Cost of Free Basic Services provided	3 720	3 720	-	-	-	-	-	-	3 720	3 939	4 156	
Revenue cost of free services provided	27 620	27 620	-	-	-	-	-	-	27 620	27 866	27 629	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	4	4	-	-	-	-	-	-	-	4	4	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

1.4.2 Table B2 Adjustment Budget Financial Performance by standard classification

EC155 Nyandeni - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2014/15									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Hat. 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	+1 2015/16	+2 2016/17	
Revenue - Standard													
Governance and administration		183 159	183 159	-	-	-	-	203	203	183 333	239 333	233 444	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		182 659	182 659	-	-	-	-	203	203	182 853	239 353	233 444	-
Corporate services		500	500	-	-	-	-	-	-	500	-	-	-
Community and public safety		6 939	6 939	-	-	-	-	300	300	7 239	7 409	7 654	-
Community and social services		440	440	-	-	-	-	-	-	440	456	454	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		6 550	6 550	-	-	-	-	300	300	6 850	6 943	7 360	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		57 531	57 531	-	-	-	-	4 000	4 000	61 531	59 493	62 029	-
Planning and development		35	35	-	-	-	-	-	-	35	37	39	-
Road transport		57 496	57 496	-	-	-	-	4 000	4 000	61 496	59 368	61 990	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		19 200	19 200	-	-	-	-	5 537	5 537	24 737	20 212	25 223	-
Electricity		19 000	19 000	-	-	-	-	5 537	5 537	24 537	20 000	25 000	-
Water		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	200	212	225
Waste management		200	200	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	266 871	266 871	-	-	-	-	10 840	10 840	276 911	317 425	328 552	-
Expenditure - Standard													
Governance and administration		159 241	159 241	-	-	-	-	203	203	159 444	169 906	171 937	-
Executive and council		54 434	54 434	-	-	-	-	-	-	54 434	57 611	61 309	-
Budget and treasury office		67 175	67 175	-	-	-	-	203	203	67 378	72 804	78 491	-
Corporate services		28 632	28 632	-	-	-	-	-	-	28 632	30 371	32 137	-
Community and public safety		37 854	37 854	-	-	-	-	300	300	38 154	40 223	42 699	-
Community and social services		34 622	34 622	-	-	-	-	-	-	34 622	36 801	39 037	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1 922	1 922	-	-	-	-	300	300	2 222	2 035	2 147	-
Housing		1 310	1 310	-	-	-	-	-	-	1 310	1 357	1 454	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		96 544	96 544	-	-	-	-	4 000	4 000	100 544	130 524	127 824	-
Planning and development		12 763	12 763	-	-	-	-	-	-	12 763	13 555	14 357	-
Road transport		83 776	83 776	-	-	-	-	4 000	4 000	87 776	115 969	113 457	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		20 328	20 328	-	-	-	-	5 537	5 537	25 865	21 407	26 499	-
Electricity		19 000	19 000	-	-	-	-	5 537	5 537	24 537	20 000	25 000	-
Water		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	1 328	1 407	1 490
Waste management		1 328	1 328	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	304 967	304 967	-	-	-	-	10 840	10 840	315 038	353 141	368 949	-
Surplus/ (Deficit) for the year		(38 096)	(38 096)	-	-	-	-	-	-	(38 096)	(35 717)	(40 397)	-

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

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

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2016/15									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			
Revenue by Vote	1											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		182 650	182 650	-	-	-	-	203	203	182 853	230 355	233 444
Vote 3 - CORPORATE SERVICES		500	500	-	-	-	-	-	-	500	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		7 150	7 150	-	-	-	-	300	300	7 450	7 621	8 079
Vote 5 - PLANNING AND DEVELOPMENT		35	35	-	-	-	-	-	-	-	35	39
Vote 6 - INFRASTRUCTURE		76 456	76 456	-	-	-	-	9 537	9 537	86 033	79 568	88 950
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	266 871	266 871	-	-	-	-	10 040	10 040	276 911	317 425	328 552
Expenditure by Vote	1											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATION		54 434	54 434	-	-	-	-	-	-	54 434	57 811	61 309
Vote 2 - BUDGET AND TREASURY		67 175	67 175	-	-	-	-	203	203	67 378	72 804	78 491
Vote 3 - CORPORATE SERVICES		28 632	28 632	-	-	-	-	-	-	28 632	30 371	32 137
Vote 4 - COMMUNITY AND SOCIAL SERVICES		37 873	37 873	-	-	-	-	300	300	38 173	43 243	42 724
Vote 5 - PLANNING AND DEVELOPMENT		14 078	14 078	-	-	-	-	-	-	14 078	14 642	15 831
Vote 6 - INFRASTRUCTURE		102 776	102 776	-	-	-	-	9 537	9 537	112 313	136 569	133 457
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	394 967	394 967	-	-	-	-	10 040	10 040	315 008	353 141	368 949
Surplus (Deficit) for the year	2	(38 096)	(38 096)	-	-	-	-	-	-	(38 096)	(35 717)	(40 397)

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

EC155 Nyandeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2016/17									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	f	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	5 005	5 005	-	-	-	-	-	-	5 005	5 305	5 624
Property rates - rates & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	200	200	-	-	-	-	-	-	200	252	225
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		165	165	-	-	-	-	-	-	165	175	185
Interest earned - external investments		5 000	5 000	-	-	-	-	-	-	5 000	5 300	5 618
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	53	56
Fines		50	50	-	-	-	-	-	-	50	650	7 303
Licences and permits		6 500	6 500	-	-	-	-	-	-	6 500	6 850	7 303
Agency services		-	-	-	-	-	-	9 728	9 728	183 230	238 459	248 845
Transfers recognised - operating		173 502	173 502	-	-	-	-	4 313	4 313	20 433	683	702
Other revenue	2	18 125	18 125	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		268 547	268 547					14 049	14 049	228 587	258 057	268 561
Expenditure By Type												
Employee related costs		60 928	60 928	-	-	-	-	-	-	60 928	26 107	51 618
Remuneration of councillors		16 174	16 174	-	-	-	-	-	-	16 174	17 209	18 310
Debt impairment		3 500	3 500	-	-	-	-	-	-	3 500	3 707	3 910
Depreciation & asset impairment		34 558	34 558	-	-	-	-	-	-	34 558	38 244	41 518
Finance charges		105	105	-	-	-	-	-	-	105	112	118
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		16 845	16 845	-	-	-	-	3 500	3 500	20 345	27 050	28 562
Contracted services		391	391	-	-	-	-	-	-	351	414	439
Transfers and grants		3 720	3 720	-	-	-	-	-	-	3 720	3 939	4 158
Other expenditure		62 604	62 604	-	-	-	-	52 641	52 641	155 245	176 359	179 918
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		218 868	218 868					95 141	95 141	315 097	353 141	368 949
Surplus/(Deficit)		(12 319)	(12 319)					(82 101)	(82 101)	(84 420)	(95 083)	(102 388)
Transfers recognised - capital		60 324	60 324	-	-	-	-	(4 000)	(4 000)	56 324	59 367	61 691
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	(66 101)	(66 101)	(38 036)	(33 716)	(40 397)
Surplus/(Deficit) before taxation		48 005	48 005					(66 101)	(66 101)	(38 036)	(33 716)	(40 397)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		48 005	48 005					(66 101)	(66 101)	(38 036)	(33 716)	(40 397)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		48 005	48 005					(66 101)	(66 101)	(38 036)	(33 716)	(40 397)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		48 005	48 005					(66 101)	(66 101)	(38 036)	(33 716)	(40 397)

1.4.5 Table B5 Adjustment Capital Expenditure Budget by Vote and Funding

EC155 Nyandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2016/17									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
	A	AI	B	C	D	E	F	G	H			
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATION	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted												
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATION	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		3 600	3 600	-	-	-	-	-	3 600	3 612	4 022	
Vote 3 - CORPORATE SERVICES		7 855	7 855	-	-	-	-	-	7 855	8 361	8 821	
Vote 4 - COMMUNITY AND SOCIAL SERVICES		685	685	-	-	-	-	-	685	725	765	
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	
Vote 6 - INFRASTRUCTURE		73 922	73 922	-	-	-	-	(19 000)	(19 000)	54 922	78 163	71 362
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		86 102	86 102	-	-	-	-	(19 000)	(19 000)	67 102	91 661	84 969
Total Capital Expenditure - Vote		86 102	86 102	-	-	-	-	(19 000)	(19 000)	67 102	91 661	84 969
Capital Expenditure - Standard												
<i>Governance and administration</i>		11 493	11 493	-	-	-	-	-	-	11 493	12 173	12 843
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		3 600	3 600	-	-	-	-	-	3 600	3 612	4 022	
Corporate services		7 855	7 855	-	-	-	-	-	7 855	8 361	8 821	
<i>Community and public safety</i>		460	460	-	-	-	-	225	225	487	514	
Community and social services		-	-	-	-	-	-	225	225	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	
Public safety		460	460	-	-	-	-	-	-	487	514	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	460	514	
<i>Economic and environmental services</i>		-	54 922	-	-	-	-	-	-	54 922	78 162	71 362
Planning and development		-	-	-	-	-	-	-	-	-	-	
Road transport		-	54 922	-	-	-	-	-	-	54 922	78 162	71 362
Environmental protection		-	-	-	-	-	-	-	-	-	-	
Trading services		-	19 223	-	-	-	-	(19 225)	(19 225)	-	238	251
Electricity		-	19 000	-	-	-	-	(19 000)	(19 000)	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	
Waste management		-	225	-	-	-	-	(225)	(225)	-	238	251
Other		-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	3	11 955	86 102	-	-	-	-	(19 000)	(19 000)	67 102	91 660	84 969
Funded by:												
National Government		56 324	56 324	-	-	-	-	-	-	56 324	59 368	61 650
Provincial Government		4 000	4 000	-	-	-	-	(4 000)	(4 000)	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		25 778	25 778	-	-	-	-	(15 000)	(15 000)	10 778	31 693	22 979
Total Capital transfers recognised	4	86 102	86 102	-	-	-	-	(19 000)	(19 000)	67 102	91 661	84 969
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		86 102	86 102	-	-	-	-	(19 000)	(19 000)	67 102	91 661	84 969

1.4.6 Table B6 Adjustment Budget Financial Position

EC155 Nyandeni - Table B6 Adjustments Budget Financial Position -

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
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands												
ASSETS												
Current assets												
Cash		13 681	13 681							13 681	13 681	13 681
Call investment deposits	1	59 145	59 145							59 145	62 664	68 455
Consumer debtors	1	6 431	6 431							6 431	6 663	7 241
Other debtors												
Current portions of long-term receivables												
Inventory												
Total current assets		79 307	79 307							79 307	83 235	87 377
Non current assets												
Long-term receivables												
Investments												
Investment property		60 473	60 473							60 473	60 473	60 473
Investment in Associate												
Property, plant and equipment	1	255 535	255 535							255 535	332 785	352 760
Agricultural												
Biological												
Intangible		609	609							609		
Other non-current assets												
Total non current assets		316 819	316 819							316 819	393 259	443 234
TOTAL ASSETS		396 126	396 126							396 126	476 497	530 611
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing												
Consumer deposits												
Trade and other payables		8 000	8 000							8 000	7 500	8 200
Provisions												
Total current liabilities		8 000	8 000							8 000	7 500	8 000
Non current liabilities												
Borrowing	1	1 142	1 142							1 142	1 209	1 276
Provisions	1	225	225							225	258	251
Total non current liabilities		1 366	1 366							1 366	1 447	1 527
TOTAL LIABILITIES		9 366	9 366							9 366	8 947	8 327
NET ASSETS	2	386 760	386 760							386 760	467 550	522 284
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		424 845	424 845					(37 535)	(37 535)	367 460	467 550	522 284
Reserves		15 000	15 000					4 300	4 300	19 300		
TOTAL COMMUNITY WEALTH/EQUITY		419 845	419 845					(33 065)	(33 065)	366 760	467 550	522 284

1.4.7 Table B7 Adjustment Budget Cash Flow

EC155 Nyandeni - Table B7 Adjustments Budget Cash Flows -

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
	A	A1	B	C	D	E	F	G	H			
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		27 333	27 333					4 313	4 313	31 709	29 036	33 779
Government - operating	f	173 502	173 502					9 728	9 728	183 230	239 459	245 843
Government - capital	f	60 324	60 324					(4 000)	(4 000)	56 324	59 368	61 593
Interest		5 000	5 000							5 000	5 295	5 586
Dividends												
Payments												
Suppliers and employees		(180 664)	(180 664)					(10 042)	(10 042)	(190 706)	(201 618)	(213 023)
Finance charges		(105)	(105)							(105)	(112)	(114)
Transfers and Grants	f										132 828	132 837
NET CASH FROM/(USED) OPERATING ACTIVITIES		65 459	65 459	-	-	-	-	-	-	65 459	132 828	132 837
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		(66 102)	(66 102)					19 000	19 000	(67 102)	(61 051)	(81 969)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(66 102)	(66 102)	-	-	-	-	19 000	19 000	(67 102)	(61 051)	(81 969)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term financing										-	-	-
Increase (decrease) in consumer deposits										-	-	-
Payments												
Repayment of borrowings										-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(632)	(632)	-	-	-	-	19 000	19 000	18 348	49 967	47 688
Cash/cash equivalents at the year begin:	2	13 681	13 681							13 681	13 029	33 995
Cash/cash equivalents at the year end:	2	13 029	13 029					19 000		32 029	53 996	81 684

1.4.8 Table B8 Cash Backed Reserves Accumulated surplus reconciliation

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

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 and investments available												
Cash/cash equivalents at the year end	1	13 029	13 023	-	-	-	-	19 000	19 000	32 029	53 956	81 024
Other current investments > 60 days		59 763	59 753	-	-	-	-	(19 000)	(19 000)	40 753	22 379	(345)
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		72 826	72 826	-	-	-	-	-	-	72 826	76 375	80 135
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	1 670	1 670	-	-	-	-	(20)	(20)	1 650	(7 426)	(9 011)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		1 670	1 670	-	-	-	-	(20)	(20)	1 650	(7 426)	(9 011)
Surplus(shortfall)		71 157	71 157	-	-	-	-	20	20	71 177	81 881	89 147

1.4.9 Table B9 Asset Management

EC155 Nyandeni - Table B9 Asset Management -

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. Cost	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	68 182	68 182	-	-	-	-	(19 699)	(19 699)	67 182	91 661	84 969
Infrastructure - Road transport		54 422	54 422	-	-	-	-	-	-	54 422	77 633	70 603
Infrastructure - Electricity		19 000	19 000	-	-	-	-	(19 000)	(19 000)	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		225	225	-	-	-	-	(225)	(225)	-	233	251
Infrastructure		73 647	73 647	-	-	-	-	(19 225)	(19 225)	54 422	77 871	71 654
Community		-	-	-	-	-	-	225	225	225	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	11 555	11 555	-	-	-	-	-	-	11 555	12 661	13 356
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		500	500	-	-	-	-	-	-	500	530	559
Total Renewal of Existing Assets to be adjusted	2	68 182	-	-	-	-	-	(68 182)	(68 182)	-	-	-
Infrastructure - Road transport		54 422	-	-	-	-	-	(54 422)	(54 422)	-	-	-
Infrastructure - Electricity		19 000	-	-	-	-	-	(19 000)	(19 000)	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		225	-	-	-	-	-	(225)	(225)	-	-	-
Infrastructure		73 647	-	-	-	-	-	(73 647)	(73 647)	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	11 555	-	-	-	-	-	(11 555)	(11 555)	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		500	-	-	-	-	-	(500)	(500)	-	-	-
Total Capital Expenditure to be adjusted	4	108 844	54 422	-	-	-	-	(64 422)	(64 422)	0	77 633	70 603
Infrastructure - Road transport		33 000	19 000	-	-	-	-	(33 000)	(33 000)	(19 000)	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		443	225	-	-	-	-	(443)	(443)	(225)	233	251
Infrastructure		147 293	73 647	-	-	-	-	(92 871)	(92 871)	(19 224)	77 871	71 654
Community		-	-	-	-	-	-	225	225	225	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	23 510	11 555	-	-	-	-	(11 555)	(11 555)	-	12 661	13 356
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		1 000	500	-	-	-	-	(500)	(500)	-	530	559
TOTAL CAPITAL EXPENDITURE to be adjusted	2	172 203	68 182	-	-	-	-	(165 182)	(165 182)	(19 699)	91 661	84 969
ASSET REGISTER SUMMARY - PPE (VDV)												
Infrastructure - Road transport	5	247 532	247 532	-	-	-	-	-	-	247 532	282 136	307 653
Infrastructure - Electricity		19 000	19 000	-	-	-	-	(19 000)	(19 000)	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		266 532	266 532	-	-	-	-	(19 000)	(19 000)	247 532	282 136	307 653
Community		4 692	4 692	-	-	-	-	-	-	4 692	4 334	4 572
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		60 473	60 473	-	-	-	-	-	-	60 473	60 473	60 473
Other assets		47 575	47 575	-	-	-	-	-	-	47 575	50 382	53 153
Intangibles		609	609	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (VDV)	5	379 481	379 481	-	-	-	-	(19 699)	(19 699)	368 481	397 325	425 852
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		34 568	34 568	-	-	-	-	-	-	34 568	38 244	41 916
Repairs and Maintenance by asset class	3	16 846	16 846	-	-	-	-	3 500	3 500	28 348	27 658	28 562
Infrastructure - Road transport		14 374	14 374	-	-	-	-	-	-	17 874	24 432	25 600
Infrastructure - Electricity		500	500	-	-	-	-	-	-	500	559	559
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		14 874	14 874	-	-	-	-	3 500	3 500	18 374	24 992	26 359
Community		162	162	-	-	-	-	-	-	162	172	181
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	1 810	1 810	-	-	-	-	-	-	1 810	1 917	2 022
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		51 414	51 414	-	-	-	-	3 500	3 500	54 944	65 294	70 478

2.9 Municipal Manager's Quality Certification

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

Signature



Mrs N. Nomandela
Municipal Manager
Nyandeni Local Municipality

Date

23/01/2015