



# **MBIZANA LOCAL MUNICIPALITY**

## **ADJUSTMENTS BUDGET 2014/15**

**26 FEBRUARY 2015**

Copies of this document are available from:

- Office of the Municipal Manager
- Office of the Mayor
- Office of the CFO
- [www.mbizana.gov.za](http://www.mbizana.gov.za)

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## **PART 1 – ADJUSTMENTS BUDGET**

### **1. Mayor's report**

The Mbizana Local Municipality approved the 2014/15 before the beginning of the financial period. This was done in compliance with section 24(1) of the Municipal Finance Management Act No. 56 of 2003 which requires that an annual budget be approved at least 30 days before the start of a financial year. The approved budget has been utilised up to date.

The mid – year report has been presented to council and there are areas in the report that point that an adjustments budget needs to be prepared to give effect to the proposed changes in the set targets in the Service Delivery and Budget Implementation plan. The following are the reasons for the proposed Adjustments Budget, which will be further elaborated upon in subsequent paragraphs:-

- There are infrastructure projects, that it has become apparent that additional funding is required whilst some have been cancelled. For example, Thalen Bridge, CBD Storm Water, Bizana Asphalt requires additional funding whilst Tarring of roads has been scrapped.
- There have been changes in the targets as set out at the beginning of the financial year and the shifting of these targets implies that there should be a shift in the funds as well. A good example is on the forecast for the revenue from electricity, which had been forecast at over R33 million but the projects indicate that we will only be able to generate just above R20 million.
- There are new allocations that have become available that had not been part of the original budget and this need to be taken into consideration at this point. For example the R3,2 million from Department of Economic Development and Environmental Affairs.
- There are conditional grant funds that had remained unspent at the end of the 2013/14 financial period and the adjustments budget should be utilised to authorise the spending of the approved funds.

It is against this background that it is recommended that the council of Mbizana Local Municipality should:-

- a) consider the approval of the 2014/15 Adjustments Budget, and
- b) The revision of the service delivery targets and performance indicators in the Service Delivery and Budget Implementation Plan

## 2. Resolutions

It is recommended that the council approves the following:

- a) The 2014/ 15 MTREF adjustments budget
- b) The adjustments in line with the requirements of s28(2) of the MFMA
- c) Revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan to correspond with the approval of the adjustments.

## 3. Executive Summary

The Budget summary by source and expenditure by type indicate the following:

- **Service Charges Electricity:** This revenue source has be revised downwards as it has become apparent from the trends to date that we will not be able to generate the R33million as envisaged. The revenue from electricity distribution is revised downwards by just over R12million.
- **Interest Earned:** The interest earned on short term deposits and municipal cash in the bank is yielding some positive results. This is where excess cash that is not immediately required is placed in short term deposits to generate extra interest. This has been adjusted upwards by R2million.
- **Grants and Subsidies – Operational:** The Community Services department has received a further R3,2 million from DEDEAT for alien plants removal.
- **Own Reserves:** - The Municipality has been building up some reserves and it has become apparent from the submissions from the various departments within the municipality that some funds need to be made available. We are therefore making available R34 million to the budget to ensure that these service delivery imperatives are realised.
- **Employee related costs:** The budget for salaries have been revised down by just above R6,7 million. This is taking into account all the expenditure relating to salaries considering the remaining months in the financial period. It should be noted though that this is besides the calculations for salary imbalances that are currently continuing.
- **General Expenditure :** A number of movements between votes have been effected by the various departments but there has been a combined amount of more that R11million that is required by departments to fullfill their service delivery objectives:

- **Consulting Fees** - BTO : A further R3million has been adjusted for the consulting fees at BTO to cover the Compilation of the FAR, the AFS as well as the internal audit co-sourcing.
- **Community Involvement:** R800,000.00 has been added onto this vote.
- **Audit Fees** : The municipality is required to be audited by the Auditor General and the original budget was not enough. There has been an additional amount of R1,5 million made available for this.
- **Mayor's Special Programmes – Youth / Sport Development:** We have adjusted upwards the budget for this by R400, 000.00. This was done after considering that the municipality needs host a Mayoral Cup in all the 31 wards.
- **Repairs and Maintenance:** This vote has been adjusted up by R9,4 million and the main contributor to this is the R8,8 upward adjustment on the Roads repairs and maintenance.
- **Contributions to Capital:** This refers to adjustments that need to be made in relation to capital expenditure. A R15 million adjustment is required for this purpose:-\
  - **Electricity Infrastructure:** The R2million adjustment is to cater for design fees for electrification projects.
  - **Plant and Equipment:** This will be adjusted up by R3,6 million to purchase plant and machinery for the municipality.
  - **Licensing Station** : This is for the completion of the fencing for the testing station and a further R800,000.00 is made available
  - **Municipal Offices** : The new building requires a further R2million for air conditioning
  - **Bizana Asphalt:** There is a further R2mililon required for this project considering the commitment that has already been made.
  - **Infrastructure Projects:** There has been an indication that there is general over commitment on projects from the previous financial years. There is a R9,5 million that has been adjusted for this purpose.

The second table presents the same information but indicating the departments within the municipality.

#### 4. Budget Overview

The tables below show a snap shot summary of the information detailed in the executive summary above and the detailed tables that are presented later in the document.

**MBIZANA LOCAL MUNICIPALITY**

**FINAL BUDGET SUMMARY BY SOURCE AND EXPENDITURE BY TYPE**

Feb-15

REVENUE	2014/15 BUDGET	YTD EXPENDITURE	FULL YEAR FORECAST	PROPOSED ADJUSTMENT	ADJUSTED BUDGET 2014/15	2015/16 BUDGET	2016/17 BUDGET
Property Rates	15 000 000,00	-7 794 058,00	-13 361 242,29	0,00	15 000 000,00	15 900 000,00	16 845 000,00
Service Charges - Electricity	33 327 582,00	-10 727 450,00	-18 389 914,29	12 615 643,00	20 711 939,00	35 780 594,00	38 414 290,00
Service Charges - Refuse	1 200 000,00	-607 582,00	-1 041 569,14	0,00	1 200 000,00	1 272 000,00	1 348 320,00
Service Charges - Other	11 194,00	-4 269,00	-7 318,29	0,00	11 194,00	11 865,00	12 577,00
Agency Services	848 631,00	-378 116,00	-648 198,86	-30 000,00	878 631,00	899 549,00	953 521,00
Rental of Facilities & Equipment	729 107,00	-438 000,00	-750 857,14	-50 000,00	779 107,00	773 854,00	819 225,00
Fines	527 400,00	-649 625,00	-1 113 642,86	-800 000,00	1 327 400,00	559 045,00	592 587,00
Licences & Permits	2 333 303,00	-713 348,00	-1 222 882,29	0,00	2 333 303,00	2 473 301,00	2 621 699,00
Interest Earned - External Investments	5 026 268,00	-4 258 448,00	-7 300 196,57	-2 000 000,00	7 026 268,00	5 327 844,00	5 647 515,00
Interest Earned - Outstanding Debtors	97 342,00	-595 829,00	-1 021 421,14	-20 000,00	117 342,00	103 182,00	109 373,00
Loan Advance	45 000 000,00	0,00	0,00	0,00	45 000 000,00		
Grants & Subsidies Rec'd - Operational	151 396 600,00	-108 284 242,00	-185 630 129,14	-3 290 200,00	154 686 800,00	187 244 800,00	187 249 650,00
Grants & Subsidies Rec'd - Capital	67 142 400,00	-25 178 666,00	-43 163 427,43	-105 468,00	67 247 868,00	80 855 200,00	76 790 350,00
Gains on Disposal of PPE		0,00	0,00	0,00	0,00		
Other Revenue	1 172 042,00	-999 430,00	-1 713 308,57	-673 873,00	1 845 915,00	1 242 365,00	1 316 906,00
From Own Reserves	50 827 708,00	0,00	0,00	-35 969 898,95	86 797 606,95		
<b>TOTAL</b>	<b>374 639 577,00</b>	<b>-160 629 063,00</b>	<b>-275 364 108,00</b>	<b>-30 323 796,95</b>	<b>404 963 373,95</b>	<b>332 443 599,00</b>	<b>332 721 013,00</b>
<b>EXPENDITURE</b>							
Employee Related Costs	73 042 317,00	32 483 039,00	55 685 209,71	-6 764 739,05	66 277 577,95	77 715 911,00	82 689 681,00
Remuneration of Councillors	18 466 288,00	9 827 576,00	16 847 273,14	0,00	18 466 288,00	19 648 131,00	20 905 611,00
Debt Impairment	4 035 962,00	0,00	0,00	0,00	4 035 962,00	4 035 962,00	4 035 962,00
Bulk Purchases - Electricity	20 470 688,00	12 117 154,00	20 772 264,00	0,00	20 470 688,00	22 120 626,00	23 903 548,00
Interest Paid	1 350 000,00	489 617,00	839 343,43	0,00	1 350 000,00	1 350 000,00	1 350 000,00
Depreciation & Asset Impairment	30 067 523,00	0,00	0,00	0,00	30 067 523,00	30 067 523,00	30 067 523,00
Grants & Subsidies Given	3 500 000,00	1 109 376,00	1 901 787,43	0,00	3 500 000,00	3 689 000,00	3 888 206,00
General Expenses	62 879 430,00	29 348 738,19	50 312 122,61	11 937 395,00	74 816 825,00	65 024 857,00	68 477 078,00
Repairs & Maintenance	20 299 140,00	11 760 908,00	20 161 556,57	9 441 000,00	29 740 140,00	21 395 293,00	22 550 639,00
Loss on Disposal of PPE	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Contributions to Capital	171 421 285,00	29 092 250,51	49 872 429,45	15 920 570,00	187 341 855,00	97 485 107,00	94 453 248,00
Contribution to Provisions	3 000 000,00	223 481,00	383 110,29	0,00	3 000 000,00	3 162 000,00	3 332 748,00
<b>TOTAL</b>	<b>408 532 633,00</b>	<b>126 452 139,70</b>	<b>216 775 096,63</b>	<b>30 534 225,95</b>	<b>439 066 858,95</b>	<b>345 694 410,00</b>	<b>355 654 244,00</b>
<b>Profit/(Loss)</b>	<b>-33 893 056,00</b>	<b>-287 081 202,70</b>	<b>-492 139 204,63</b>	<b>-60 858 022,90</b>	<b>-34 103 485,00</b>	<b>-13 250 811,00</b>	<b>-22 933 231,00</b>

MBIZANA LOCAL MUNICIPALITY									
FINAL BUDGET SUMMARY VOTE									
Feb-15									
REVENUE	2014/15 BUDGET	YTD EXPENDITURE	FULL YEAR FORECAST	PROPOSED ADJUSTMENT	ADJUSTED BUDGET 2014/15	2015/16 BUDGET	2016/17 BUDGET		
VOTE									
Council & General Expenses	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Mayor's Office	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Municipal Manager	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Speaker	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Budget & Treasury	219 387 070,00	-119 919 524,00	-205 576 326,86	-38 653 771,95	258 040 841,95	206 549 824,00	207 748 073,00		
Corporate Services	366 631,00	-119 356,00	-204 610,29	-30 000,00	396 631,00	388 629,00	411 946,00		
Development & Planning	196 800,00	-173 495,00	-297 420,00	0,00	196 800,00	194 888,00	213 281,00		
Community Development	3 491 130,00	-1 329 522,00	-2 279 180,57	-3 290 200,00	6 781 330,00	3 685 597,00	3 904 733,00		
Refuse Removal & Cemetery	2 200 000,00	-1 374 379,00	-2 356 078,29	0,00	2 200 000,00	1 272 000,00	1 348 320,00		
Road Works & Engineering	46 094 545,00	-21 669 524,00	-37 147 755,43	-105 468,00	46 200 013,00	48 384 698,00	50 491 820,00		
Electricity	102 903 402,00	-16 043 263,00	-27 502 736,57	11 755 643,00	91 147 759,00	71 966 963,00	68 611 841,00		
<b>TOTAL</b>	<b>374 639 578,00</b>	<b>-160 629 063,00</b>	<b>-275 364 108,00</b>	<b>-30 323 796,95</b>	<b>404 963 374,95</b>	<b>332 442 599,00</b>	<b>332 730 014,00</b>		
<b>EXPENDITURE</b>									
Council & General Expenses	23 247 288,00	11 454 570,00	19 636 405,71	60 000,00	23 307 288,00	23 633 305,00	25 105 985,00		
Mayor's Office	3 354 662,00	2 829 111,00	4 849 904,57	1 200 000,00	4 554 662,00	3 535 814,00	3 726 748,00		
Municipal Manager	22 947 175,00	10 728 169,00	18 391 146,86	-12 171,92	22 935 003,08	24 366 935,00	25 811 382,00		
Speaker	5 002 700,00	2 761 790,00	4 734 497,14	-10 000,00	4 992 700,00	5 272 846,00	5 557 579,00		
Budget & Treasury	53 864 969,00	12 611 489,19	21 619 695,75	6 352 053,23	60 217 022,23	54 890 287,00	55 990 231,00		
Corporate Services	34 720 278,00	12 227 887,00	20 962 092,00	-76 954,06	34 643 323,94	36 705 694,00	38 805 397,00		
Development Planning	13 290 707,00	2 611 321,00	4 476 550,29	-1 483 842,12	11 806 864,88	13 949 570,00	14 908 581,00		
Community Development	26 570 170,00	9 666 749,00	16 571 569,71	964 549,66	27 534 719,66	27 010 577,00	28 617 169,00		
Refuse Removal & Cemetery	14 891 510,00	5 380 720,00	9 224 091,43	-1 411 101,88	13 480 408,12	14 732 653,00	15 625 042,00		
Road Works & Engineering	100 702 427,00	35 961 842,12	61 648 872,21	22 444 076,34	123 146 503,34	79 201 583,00	83 034 577,00		
Electricity	109 941 022,00	20 061 591,39	34 391 299,53	2 507 616,70	112 448 638,70	62 425 147,00	58 471 554,00		
<b>TOTAL</b>	<b>408 532 908,00</b>	<b>126 295 239,70</b>	<b>216 506 125,20</b>	<b>30 534 225,95</b>	<b>439 067 133,95</b>	<b>345 724 411,00</b>	<b>355 654 245,00</b>		
Profit/(Loss)	-33 893 330,00	-286 924 302,70	-491 870 233,20	-60 858 022,90	-34 103 759,00	-13 281 812,00	-22 924 231,00		

## 5. Adjustments Budget Tables

### Table B1 Adjustments Budget Summary

EC443 Mbizana - Table B1 Adjustments Budget Summary - 27 February 2015

Description	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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	15 000	-	-	-	-	-	-	-	15 000	15 900	16 854
Service charges	34 539	-	-	-	-	-	(12 616)	(12 616)	21 923	37 064	39 775
Investment revenue	5 026	-	-	-	-	-	2 000	2 000	7 026	5 328	5 648
Transfers recognised - operational	151 397	-	-	-	-	-	3 290	3 290	154 687	187 245	187 250
Other own revenue	101 536	-	-	-	-	-	37 544	37 544	139 079	6 050	6 413
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>307 497</b>						<b>30 218</b>	<b>30 218</b>	<b>337 716</b>	<b>251 587</b>	<b>255 940</b>
Employee costs	73 042	-	-	-	-	-	(6 765)	(6 765)	66 278	77 716	82 690
Remuneration of councillors	18 466	-	-	-	-	-	-	-	18 466	19 648	20 906
Depreciation & asset impairment	30 068	-	-	-	-	-	-	-	30 068	30 068	30 068
Finance charges	1 350	-	-	-	-	-	-	-	1 350	1 350	1 350
Materials and bulk purchases	22 152	-	-	-	-	-	(1 682)	(1 682)	20 471	22 121	23 904
Transfers and grants	3 500	-	-	-	-	-	-	-	3 500	3 689	3 888
Other expenditure	259 954	-	-	-	-	-	38 981	38 981	298 935	191 103	192 850
<b>Total Expenditure</b>	<b>408 533</b>						<b>30 534</b>	<b>30 534</b>	<b>439 067</b>	<b>345 694</b>	<b>355 654</b>
<b>Surplus/(Deficit)</b>	<b>(101 035)</b>						<b>(316)</b>	<b>(316)</b>	<b>(101 351)</b>	<b>(94 107)</b>	<b>(99 715)</b>
Transfers recognised - capital	67 142	-	-	-	-	-	105	105	67 248	80 855	76 790
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(33 893)</b>						<b>(210)</b>	<b>(210)</b>	<b>(34 103)</b>	<b>(13 252)</b>	<b>(22 924)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(33 893)</b>						<b>(210)</b>	<b>(210)</b>	<b>(34 103)</b>	<b>(13 252)</b>	<b>(22 924)</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	171 421	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453
Transfers recognised - capital	67 142	-	-	-	-	-	105	105	67 248	80 855	76 790
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	45 000	-	-	-	-	-	-	-	45 000	-	-
Internally generated funds	59 279	-	-	-	-	-	15 815	15 815	75 094	16 630	17 663
<b>Total sources of capital funds</b>	<b>171 421</b>						<b>15 921</b>	<b>15 921</b>	<b>187 342</b>	<b>97 485</b>	<b>94 453</b>
<b>Financial position</b>											
Total current assets	71 507	-	-	-	-	-	(36 970)	(36 970)	34 537	70 234	89 590
Total non current assets	451 785	-	-	-	-	-	15 921	15 921	467 706	519 203	583 588
Total current liabilities	6 410	-	-	-	-	-	-	-	6 410	6 410	6 410
Total non current liabilities	57 552	-	-	-	-	-	-	-	57 552	31 902	12 552
<b>Community wealth/Equity</b>	<b>459 330</b>						<b>(21 049)</b>	<b>(21 049)</b>	<b>438 280</b>	<b>551 124</b>	<b>654 217</b>
<b>Cash flows</b>											
Net cash from (used) operating	71 032	-	-	-	-	-	(27 289)	(27 289)	43 743	134 455	114 453
Net cash from (used) investing	(171 421)	-	-	-	-	-	(15 921)	(15 921)	(187 342)	(97 485)	(94 453)
Net cash from (used) financing	45 000	-	-	-	-	-	-	-	45 000	-	-
<b>Cash/cash equivalents at the year end</b>	<b>63 424</b>						<b>(43 209)</b>	<b>(43 209)</b>	<b>20 214</b>	<b>57 184</b>	<b>77 184</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	57 184	-	-	-	-	-	(36 970)	(36 970)	20 214	57 184	77 184
Application of cash and investments	51 543	-	-	-	-	-	(35 540)	(35 540)	16 003	45 396	65 985
<b>Balance - surplus (shortfall)</b>	<b>5 641</b>						<b>(1 430)</b>	<b>(1 430)</b>	<b>4 211</b>	<b>11 789</b>	<b>11 200</b>
<b>Asset Management</b>											
Asset register summary (WDV)	477 634	-	-	-	-	-	672	672	478 306	576 546	671 829
Depreciation & asset impairment	30 068	-	-	-	-	-	-	-	30 068	30 068	30 068
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	20 299	-	-	-	-	-	9 441	9 441	29 740	21 395	22 551
<b>Free services</b>											
Cost of Free Basic Services provided	280	-	-	-	-	-	-	-	280	280	280
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	6	6	6
Energy:	6	-	-	-	-	-	-	-	-	-	-
Refuse:	48	-	-	-	-	-	-	-	48	48	48



## Table B2 Adjustments budget Financial Performance (Standard Classification)

EC443 Mbizana - Table B2 Adjustments Budget Financial Performance (standard classification) - 27 February 2015

Standard Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1,4	5	6	7	8	9	10	11	12			
		A	A1	B	C	D	E	F	G	H		
<b>Revenue - Standard</b>												
<i>Governance and administration</i>		219 754	-	-	-	-	-	38 684	38 684	258 437	206 938	208 160
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		219 387	-	-	-	-	-	38 654	38 654	258 041	206 550	207 748
Corporate services		367	-	-	-	-	-	30	30	397	389	412
<i>Community and public safety</i>		658	-	-	-	-	-	-	-	658	682	721
Community and social services		340	-	-	-	-	-	-	-	340	345	364
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		318	-	-	-	-	-	-	-	318	337	357
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		49 125	-	-	-	-	-	3 396	3 396	52 521	51 583	53 889
Planning and development		585	-	-	-	-	-	-	-	585	606	649
Road transport		48 540	-	-	-	-	-	105	105	48 646	50 977	53 240
Environmental protection		-	-	-	-	-	-	3 290	3 290	3 290	-	-
<i>Trading services</i>		105 103	-	-	-	-	-	(11 756)	(11 756)	93 348	73 239	69 960
Electricity		102 903	-	-	-	-	-	(11 756)	(11 756)	91 148	71 967	68 612
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	2 200	1 272	1 348
Waste management		2 200	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	374 640	-	-	-	-	-	30 324	30 324	404 963	332 443	332 730
<b>Expenditure - Standard</b>												
<i>Governance and administration</i>		143 881	-	-	-	-	-	7 153	7 153	151 034	148 375	154 997
Executive and council		54 552	-	-	-	-	-	1 238	1 238	55 790	56 779	60 202
Budget and treasury office		53 865	-	-	-	-	-	6 352	6 352	60 217	54 890	55 990
Corporate services		35 464	-	-	-	-	-	(437)	(437)	35 027	36 706	38 805
<i>Community and public safety</i>		24 091	-	-	-	-	-	(1 606)	(1 606)	22 486	24 009	25 453
Community and social services		19 839	-	-	-	-	-	(2 753)	(2 753)	17 086	21 037	22 321
Sport and recreation		105	-	-	-	-	-	-	-	105	111	117
Public safety		4 147	-	-	-	-	-	1 148	1 148	5 294	2 861	3 016
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		114 341	-	-	-	-	-	24 500	24 500	138 841	93 518	98 330
Planning and development		14 685	-	-	-	-	-	(164)	(164)	14 521	15 419	16 458
Road transport		98 634	-	-	-	-	-	21 124	21 124	119 758	77 022	80 737
Environmental protection		1 022	-	-	-	-	-	3 540	3 540	4 562	1 077	1 135
<i>Trading services</i>		126 220	-	-	-	-	-	487	487	126 706	79 793	76 874
Electricity		111 328	-	-	-	-	-	1 898	1 898	113 226	65 060	61 249
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		14 892	-	-	-	-	-	(1 411)	(1 411)	13 480	14 733	15 625
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	408 533	-	-	-	-	-	30 534	30 534	439 067	345 694	355 654
<b>Surplus/ (Deficit) for the year</b>		(33 893)	-	-	-	-	-	(210)	(210)	(34 103)	(13 252)	(22 924)

## Table B3 Adjustments budgets Financial Performance (revenue and expenditure by municipal vote)

EC443 Mbizana - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 27 February 2015

Vote Description  <i>[Insert departmental structure etc]</i>	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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		219 387	-	-	-	-	-	38 654	38 654	258 041	206 550	207 748
Vote 3 - CORPORATE SERVICES		367	-	-	-	-	-	30	30	397	389	412
Vote 4 - COMMUNITY & SOCIAL SERVICES		5 691	-	-	-	-	-	3 290	3 290	8 981	4 958	5 253
Vote 5 - ENGINEERING SERVICES		148 998	-	-	-	-	-	(11 650)	(11 650)	137 348	120 352	119 104
Vote 6 - DEVELOPMENT PLANNING		197	-	-	-	-	-	-	-	197	195	213
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	374 640	-	-	-	-	-	30 324	30 324	404 963	332 443	332 730
<b>Expenditure by Vote</b>	1											
Vote 1 - EXECUTIVE & COUNCIL		54 552	-	-	-	-	-	1 238	1 238	55 790	56 779	60 202
Vote 2 - BUDGET & TREASURY		53 885	-	-	-	-	-	6 352	6 352	60 217	54 890	55 990
Vote 3 - CORPORATE SERVICES		34 720	-	-	-	-	-	(77)	(77)	34 643	36 706	38 805
Vote 4 - COMMUNITY & SOCIAL SERVICES		41 462	-	-	-	-	-	(447)	(447)	41 015	41 743	44 242
Vote 5 - ENGINEERING SERVICES		210 643	-	-	-	-	-	24 952	24 952	235 595	141 627	141 506
Vote 6 - DEVELOPMENT PLANNING		13 291	-	-	-	-	-	(1 484)	(1 484)	11 807	13 950	14 909
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	408 533	-	-	-	-	-	30 534	30 534	439 067	345 694	355 654
<b>Surplus/ (Deficit) for the year</b>	2	(33 893)	-	-	-	-	-	(210)	(210)	(34 103)	(13 252)	(22 924)

**Table B4 Adjustments budget Financial Performance (revenue and expenditure)**

EC443 Mbizana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27 February 2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	9	Budget	Budget	Budget
		3	4	5	6	7	8		10			
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>	1											
<b>Revenue By Source</b>												
Property rates	2	15 000	-	-	-	-	-	-	-	15 000	15 900	16 854
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	33 328	-	-	-	-	-	(12 616)	(12 616)	20 712	35 781	38 414
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	1 200	1 272	1 348
Service charges - refuse revenue	2	1 200	-	-	-	-	-	-	-	11	12	13
Service charges - other		11	-	-	-	-	-	-	-	50	779	819
Rental of facilities and equipment		729	-	-	-	-	-	2 000	2 000	709	5 328	5 648
Interest earned - external investments		5 026	-	-	-	-	-	20	20	117	103	109
Interest earned - outstanding debtors		97	-	-	-	-	-	-	-	-	-	-
Dividends received										800	1 327	593
Fines		527	-	-	-	-	-	-	-	800	2 473	2 622
Licences and permits		2 333	-	-	-	-	-	30	30	2 333	2 473	2 622
Agency services		849	-	-	-	-	-	30	30	879	900	954
Transfers recognised - operating		151 397	-	-	-	-	-	3 290	3 290	154 687	187 245	187 250
Other revenue	2	97 000	-	-	-	-	-	36 644	36 644	133 644	1 242	1 317
Gains on disposal of PPE												
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>307 497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30 218</b>	<b>30 218</b>	<b>337 716</b>	<b>251 587</b>	<b>255 940</b>
<b>Expenditure By Type</b>												
Employee related costs		73 042	-	-	-	-	-	(6 765)	(6 765)	66 278	77 716	82 690
Remuneration of councillors		18 466	-	-	-	-	-	-	-	18 466	19 648	20 906
Debt impairment		4 036	-	-	-	-	-	-	-	4 036	4 036	4 036
Depreciation & asset impairment		30 068	-	-	-	-	-	-	-	30 068	30 068	30 068
Finance charges		1 350	-	-	-	-	-	-	-	1 350	1 350	1 350
Bulk purchases		22 152	-	-	-	-	-	(1 682)	(1 682)	20 471	22 121	23 904
Other materials												
Contracted services												
Transfers and grants		3 500	-	-	-	-	-	-	-	3 500	3 689	3 988
Other expenditure		255 918	-	-	-	-	-	38 981	38 981	294 899	187 067	188 814
Loss on disposal of PPE												
<b>Total Expenditure</b>		<b>408 533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30 534</b>	<b>30 534</b>	<b>439 067</b>	<b>345 694</b>	<b>355 654</b>
<b>Surplus/(Deficit)</b>		<b>(101 035)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(316)</b>	<b>(316)</b>	<b>(101 351)</b>	<b>(94 107)</b>	<b>(99 715)</b>
Transfers recognised - capital		67 142	-	-	-	-	-	105	105	67 248	80 855	76 790
Contributions												
Contributed assets												
<b>Surplus/(Deficit) before taxation</b>		<b>(33 893)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(210)</b>	<b>(210)</b>	<b>(34 103)</b>	<b>(13 252)</b>	<b>(22 924)</b>
Taxation												
<b>Surplus/(Deficit) after taxation</b>		<b>(33 893)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(210)</b>	<b>(210)</b>	<b>(34 103)</b>	<b>(13 252)</b>	<b>(22 924)</b>
Attributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(33 893)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(210)</b>	<b>(210)</b>	<b>(34 103)</b>	<b>(13 252)</b>	<b>(22 924)</b>
Share of surplus/ (deficit) of associate												
<b>Surplus/ (Deficit) for the year</b>		<b>(33 893)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(210)</b>	<b>(210)</b>	<b>(34 103)</b>	<b>(13 252)</b>	<b>(22 924)</b>

**Table B5 Adjustments Capital Expenditure Budget by vote and funding**

EC443 Mbizana - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27 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	+1 2015/16	+2 2016/17
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>R thousands</b>													
<b>Capital expenditure - Vote</b>													
<b>Multi-year expenditure to be adjusted</b>													
Vote 1 - EXECUTIVE & COUNCIL	2	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - ENGINEERING SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - DEVELOPMENT PLANNING		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	
<b>Single-year expenditure to be adjusted</b>													
Vote 1 - EXECUTIVE & COUNCIL	2	1 000	-	-	-	-	-	-	-	1 000	-	-	
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	6 100	6 429	6 777	
Vote 3 - CORPORATE SERVICES		6 100	-	-	-	-	-	-	-	(460)	4 585	4 197	
Vote 4 - COMMUNITY & SOCIAL SERVICES		5 045	-	-	-	-	-	(460)	(460)	4 585	4 197	4 424	
Vote 5 - ENGINEERING SERVICES		157 113	-	-	-	-	-	16 381	16 381	173 493	84 578	80 715	
Vote 6 - DEVELOPMENT PLANNING		2 164	-	-	-	-	-	-	-	2 164	2 280	2 538	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
<b>Capital single-year expenditure sub-total</b>		171 421	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453	
<b>Capital single-year expenditure sub-total</b>		171 421	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453	
<b>Total Capital Expenditure - Vote</b>		171 421	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453	
<b>Capital Expenditure - Standard</b>													
<b>Governance and administration</b>													
Executive and council		7 844	-	-	-	-	-	(360)	(360)	7 484	6 429	6 777	
Budget and treasury office		1 000	-	-	-	-	-	-	-	1 000	-	-	
Corporate services		6 844	-	-	-	-	-	(360)	(360)	6 484	6 429	6 777	
<b>Community and public safety</b>		4 085	-	-	-	-	-	900	900	4 985	2 796	2 947	
Community and social services		2 439	-	-	-	-	-	(250)	(250)	2 189	2 570	2 709	
Sport and recreation		-	-	-	-	-	-	1 150	1 150	2 797	226	238	
Public safety		1 647	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	13 381	13 381	86 275	49 838	52 177	
<b>Economic and environmental services</b>		72 895	-	-	-	-	-	-	-	2 164	2 280	2 538	
Planning and development		2 164	-	-	-	-	-	-	-	-	-	-	
Road transport		70 731	-	-	-	-	-	13 381	13 381	84 112	47 558	49 639	
Environmental protection		-	-	-	-	-	-	2 000	2 000	88 597	38 421	32 552	
<b>Trading services</b>		86 597	-	-	-	-	-	2 000	2 000	86 700	36 422	30 444	
Electricity		84 700	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	1 897	2 000	2 108	
Waste management		1 897	-	-	-	-	-	-	-	-	-	-	
<b>Other</b>		-	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453	
<b>Total Capital Expenditure - Standard</b>	3	171 421	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453	
<b>Funded by:</b>													
National Government		67 142	-	-	-	-	-	105	105	67 248	80 855	76 790	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital transfers recognised</b>	4	67 142	-	-	-	-	-	105	105	67 248	80 855	76 790	
Public contributions & donations		-	-	-	-	-	-	-	-	45 000	-	-	
Borrowing		45 000	-	-	-	-	-	15 815	15 815	75 094	16 630	17 663	
Internally generated funds		59 279	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Funding</b>		171 421	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453	

## Table B6 Adjustments budget Financial Position

EC443 Mbizana - Table B6 Adjustments Budget Financial Position - 27 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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		1 751							-	1 751	1 751	1 751
Call investment deposits	1	55 434	-	-	-	-	-	(36 970)	(36 970)	18 464	55 434	75 434
Consumer debtors	1	9 599	-	-	-	-	-	-	-	9 599	9 599	9 599
Other debtors		2 882								2 882	1 609	965
Current portion of long-term receivables		1 495								1 495	1 495	1 495
Inventory		347								347	347	347
<b>Total current assets</b>		<b>71 507</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36 970)</b>	<b>(36 970)</b>	<b>34 537</b>	<b>70 234</b>	<b>89 590</b>
<b>Non current assets</b>												
Long-term receivables												
Investments										5 544	5 544	5 544
Investment property		5 544										
Investment in Associate												
Property, plant and equipment	1	446 241	-	-	-	-	-	15 921	15 921	462 161	513 658	578 044
Agricultural												
Biological												
Intangible												
Other non-current assets												
<b>Total non current assets</b>		<b>451 785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 921</b>	<b>15 921</b>	<b>467 706</b>	<b>519 203</b>	<b>583 588</b>
<b>TOTAL ASSETS</b>		<b>523 292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21 049)</b>	<b>(21 049)</b>	<b>502 242</b>	<b>589 437</b>	<b>673 179</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft												
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		403								403	403	403
Trade and other payables		328								328	328	328
Provisions		5 679								5 679	5 679	5 679
<b>Total current liabilities</b>		<b>6 410</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 410</b>	<b>6 410</b>	<b>6 410</b>
<b>Non current liabilities</b>												
Borrowing	1	57 552	-	-	-	-	-	-	-	57 552	31 902	12 552
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>57 552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57 552</b>	<b>31 902</b>	<b>12 552</b>
<b>TOTAL LIABILITIES</b>		<b>63 962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63 962</b>	<b>38 312</b>	<b>18 962</b>
<b>NET ASSETS</b>	2	<b>459 330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21 049)</b>	<b>(21 049)</b>	<b>438 280</b>	<b>551 124</b>	<b>654 217</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		403 896	-	-	-	-	-	15 921	15 921	419 817	495 691	578 783
Reserves		55 434	-	-	-	-	-	(36 970)	(36 970)	18 464	55 434	75 434
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>459 330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21 049)</b>	<b>(21 049)</b>	<b>438 280</b>	<b>551 124</b>	<b>654 217</b>

## Table B7 Adjustments budget Cash Flows

EC443 Mbizana - Table B7 Adjustments Budget Cash Flows - 27 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	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
R thousands												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Ratepayers and other		51 067						(11 736)	(11 736)	39 332	54 585	58 347
Government - operating	1	151 397						3 290	3 290	154 687	187 245	187 250
Government - capital	1	67 142						-	-	67 142	80 855	76 790
Interest		4 433						2 020	2 020	6 453	4 699	4 981
Dividends												
<b>Payments</b>												
Suppliers and employees		(198 158)						(20 863)	(20 863)	(219 021)	(187 890)	(207 676)
Finance charges		(1 350)						-	-	(1 350)	(1 350)	(1 350)
Transfers and Grants	1	(3 500)						-	-	(3 500)	(3 689)	(3 888)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>71 032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27 289)</b>	<b>(27 289)</b>	<b>43 743</b>	<b>134 455</b>	<b>114 453</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE										-	-	
Decrease (Increase) in non-current debtors										-	-	
Decrease (increase) other non-current receivables										-	-	
Decrease (increase) in non-current investments										-	-	
<b>Payments</b>												
Capital assets		(171 421)						(15 921)	(15 921)	(187 342)	(97 485)	(94 453)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(171 421)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15 921)</b>	<b>(15 921)</b>	<b>(187 342)</b>	<b>(97 485)</b>	<b>(94 453)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans										-	-	
Borrowing long term/refinancing		45 000								45 000		
Increase (decrease) in consumer deposits										-	-	
<b>Payments</b>												
Repayment of borrowing										-	-	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>45 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45 000</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(55 390)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43 209)</b>	<b>(43 209)</b>	<b>(98 599)</b>	<b>36 970</b>	<b>20 000</b>
Cash/cash equivalents at the year begin:	2	118 814								118 814	20 214	57 184
Cash/cash equivalents at the year end:	2	63 424						(43 209)		20 214	57 184	77 184

## Table B8 Cash backed reserves/accumulated surplus reconciliation

EC443 Mbizana - Table B8 Cash backed reserves/accumulated surplus reconciliation - 27 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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	63 424	-	-	-	-	-	(43 209)	(43 209)	20 214	57 184	77 184
Other current investments > 90 days		(6 239)	-	-	-	-	-	6 239	6 239	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>57 184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36 970)</b>	<b>(36 970)</b>	<b>20 214</b>	<b>57 184</b>	<b>77 184</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(3 890)	-	-	-	-	-	1 430	1 430	(2 461)	(10 038)	(9 449)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		55 434	-	-	-	-	-	(36 970)	(36 970)	18 464	55 434	75 434
<b>Total Application of cash and investments:</b>		<b>51 543</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35 540)</b>	<b>(35 540)</b>	<b>16 003</b>	<b>45 396</b>	<b>65 985</b>
<b>Surplus(shortfall)</b>		<b>5 641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 430)</b>	<b>(1 430)</b>	<b>4 211</b>	<b>11 789</b>	<b>11 200</b>

## Table B9 Asset Management

EC443 Mbizana - Table B9 Asset Management - 27 February 2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted
		A	A1	B	C	D	E	F	G	H	+1 2015/16	+2 2016/17
<b>R thousands</b>												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	171 421	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453
Infrastructure - Road transport		58 167	-	-	-	-	-	11 581	11 581	69 748	44 855	46 790
Infrastructure - Electricity		85 413	-	-	-	-	-	3 000	3 000	88 413	36 000	30 000
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		4 900	-	-	-	-	-	1 000	1 000	5 900	4 110	4 332
Infrastructure		148 480	-	-	-	-	-	15 581	15 581	164 061	84 966	81 123
Community		6 813	-	-	-	-	-	(5 100)	(5 100)	1 713	1 574	1 659
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	16 128	-	-	-	-	-	5 440	5 440	21 568	10 945	11 671
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		58 167	-	-	-	-	-	11 581	11 581	69 748	44 855	46 790
Infrastructure - Electricity		85 413	-	-	-	-	-	3 000	3 000	88 413	36 000	30 000
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		4 900	-	-	-	-	-	1 000	1 000	5 900	4 110	4 332
Infrastructure		148 480	-	-	-	-	-	15 581	15 581	164 061	84 966	81 123
Community		6 813	-	-	-	-	-	(5 100)	(5 100)	1 713	1 574	1 659
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	16 128	-	-	-	-	-	5 440	5 440	21 568	10 945	11 671
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	2	171 421	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5											
Infrastructure - Road transport		212 948	-	-	-	-	-	-	-	212 948	257 604	304 594
Infrastructure - Electricity		139 347	-	-	-	-	-	-	-	139 347	175 347	205 347
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	4 900	9 010	13 343
Infrastructure - Other		4 900	-	-	-	-	-	-	-	357 195	442 161	523 284
Infrastructure		357 195	-	-	-	-	-	-	-	47 302	48 876	50 536
Community		47 302	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	672	672	7 542
Investment properties		6 870	-	-	-	-	-	-	-	-	66 267	77 212
Other assets		66 267	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	477 634	-	-	-	-	-	672	672	478 306	576 546	671 829
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		30 068	-	-	-	-	-	-	-	30 068	30 068	30 068
<b>Repairs and Maintenance by asset class</b>	3	20 299	-	-	-	-	-	9 441	9 441	29 740	21 395	22 551
Infrastructure - Road transport		17 800	-	-	-	-	-	-	-	9 641	27 441	18 761
Infrastructure - Electricity		393	-	-	-	-	-	(200)	(200)	193	414	436
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		18 193	-	-	-	-	-	9 441	9 441	27 634	19 175	20 211
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	2 106	-	-	-	-	-	-	-	2 106	2 220	2 340
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		50 367	-	-	-	-	-	9 441	9 441	59 808	51 463	52 618
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%							0.0%	0.0%	0.0%
<b>Renewal of existing assets as % of deprecn</b>		0.0%	0.0%							6.2%	3.7%	3.4%
<b>R&amp;M as a % of PPE</b>		4.2%	0.0%							6.2%	3.7%	3.4%
<b>Renewal and R&amp;M as a % of PPE</b>		4.2%	0.0%							6.2%	3.7%	3.4%



**Table B10 Basic Service Delivery Measurement**

EC443 Mbizana - Table B10 Basic service delivery measurement - 27 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 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Energy:</b>												
Electricity (at least min. service level)		200								200	200	200
Electricity - prepaid (> min.service level)		22346								22346	22346	22346
<i>Minimum Service Level and Above sub-total</i>		22546								22546	22546	22546
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)		6000								6000	6000	6000
Other energy sources		6000								6000	6000	6000
<i>Below Minimum Service Level sub-total</i>		6000								6000	6000	6000
<b>Total number of households</b>	5	28546								28546	28546	28546
<b>Refuse:</b>												
Removed at least once a week (min.service)		800								800	875	875
<i>Minimum Service Level and Above sub-total</i>		800								800	875	875
Removed less frequently than once a week		157								157	201	201
Using communal refuse dump		250								250	250	250
Using own refuse dump		0								0	0	0
Other rubbish disposal		3								3	3	3
No rubbish disposal		47480								47480	47361	47361
<i>Below Minimum Service Level sub-total</i>		47890								47890	47815	47815
<b>Total number of households</b>	5	48690								48690	48690	48690
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)										833	833	833
Electricity/other energy (50kwh per household per month)		833										
Refuse (removed at least once a week)												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)												
Sanitation (free sanitation service)										280	280	280
Electricity/other energy (50kwh per household per month)		280										
Refuse (removed once a week)												
<b>Total cost of FBS provided (minimum social package)</b>		280								280	280	280
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (R and per household per month)												
Electricity (kw per household per month)		50								50	50	50
Refuse (average litres per week)												
<b>Revenue cost of free services provided (R'000)</b>	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												
<b>Total revenue cost of free services provided (total social p</b>												

## **PART 2 SUPPORTING DOCUMENTATION**

### **6. Adjustments to budget assumptions**

No adjustments have to been made to the budget assumptions. The assumptions as utilised in the original annual budget have remained the same.

### **7. Adjustments to Budget Funding**

The municipality's budgets are to a large extent funded out of the grant funding. The municipality generates it own funding to a lesser extent. In this adjustments budget, a consideration has been given to the own revenue generated from Electricity, Interest on short term investments as well as other revenues. Generally there has been a revision up of the revenue to be generated from these streams.

Electricity distribution on the other hand has demonstrated an inability to reach the targets as set and as such has been revised downwards by just above R4million.

The municipality has had to look into its reserves to establish how much can be extracted from there to ensure that the budget is appropriately funded or cash backed. A further R34 million has been made available to attend to the issues of service delivery, focusing on completing some of the projects that continue to drag from the previous financial periods.

## 8. Adjustments to expenditure on allocations and grant programmes

EC443 Mbizana - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 27 February 2015

Description	Ref	Budget Year 2014/15							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2015/16	+2 2016/17
R thousands										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		173 185	-	-	-	-	-	173 185	221 129	214 406
Local Government Equitable Share		145 251						145 251	181 912	181 688
Finance Management		1 600						1 600	1 650	1 700
Municipal Systems Improvement		934						934	967	1 018
EPWP Incentive		1 000						1 000		
Integrated National Electrification Programme		24 400						24 400	36 600	30 000
Other transfers and grants [insert description]										
Provincial Government:		362	-	-	-	3 290	3 290	3 652	355	381
Various		362				3 290	3 290	3 652	355	381
District Municipality: [insert description]										
Other grant providers: [insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>173 547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 290</b>	<b>3 290</b>	<b>176 837</b>	<b>221 484</b>	<b>214 787</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		44 992	-	-	-	105	105	45 097	47 216	49 253
Municipal Infrastructure Grant (MIG)		44 992				105	105	45 097	47 216	49 253
Other capital transfers [insert description]										
Provincial Government:										
[insert description]										
District Municipality: [insert description]										
Other grant providers: [insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		<b>44 992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105</b>	<b>105</b>	<b>45 097</b>	<b>47 216</b>	<b>49 253</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>218 539</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 396</b>	<b>3 396</b>	<b>221 935</b>	<b>268 700</b>	<b>264 040</b>

The Department of Development and Environmental affairs has allocated R3,2 million for Alien plants removal and this had not been allocated in the original budget.

## 9. Adjustments to councillor allowances and employee benefits

EC443 Mbizana - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 27 February 2015

Summary of remuneration	Ref	Budget Year 2014/15									% change	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>R thousands</b>												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		12 463									12 463	0.0%
Pension and UIF Contributions												
Medical Aid Contributions												
Motor Vehicle Allowance		3 870									3 870	0.0%
Cellphone Allowance		1 360									1 360	
Housing Allowances												
Other benefits and allowances		774									774	
<b>Sub Total - Councillors</b>		<b>18 466</b>									<b>18 466</b>	<b>0.0%</b>
<b>% increase</b>			(0)									
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		6 031						(2 267)	(2 267)		3 765	-37.6%
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance		58						110	110		168	190.7%
Housing Allowances												
Other benefits and allowances		5 496						(3 567)	(3 567)		1 929	
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Senior Managers of Municipality</b>	5	<b>11 585</b>						<b>(5 724)</b>	<b>(5 724)</b>		<b>5 861</b>	<b>-49.4%</b>
<b>% increase</b>			(0)									
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		44 881						(4 383)	(4 383)		40 497	-9.8%
Pension and UIF Contributions		4 398						(357)	(357)		4 041	-8.1%
Medical Aid Contributions		2 663						307	307		2 970	11.5%
Overtime		810						(24)	(24)		786	-2.9%
Performance Bonus												
Motor Vehicle Allowance		5 043						493	493		5 537	9.8%
Cellphone Allowance		691						(174)	(174)		518	-25.1%
Housing Allowances		2 961						(466)	(466)		2 495	
Other benefits and allowances		10						3 561	3 561		3 572	
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Other Municipal Staff</b>	5	<b>61 458</b>						<b>(1 041)</b>	<b>(1 041)</b>		<b>60 416</b>	<b>-1.7%</b>
<b>% increase</b>												
<b>Total Parent Municipality</b>		<b>91 509</b>						<b>(6 765)</b>	<b>(6 765)</b>		<b>84 744</b>	<b>-7.4%</b>

## **10. Adjustments to Service Delivery and Budget Implementation Plan**

A separate document has been prepared for council that indicates the targets that have been revised and need to be approved together with this budget adjustment.

# 11. Adjustments to Capital Expenditure

EC443 Mbizana - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 27 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		148 480	-	-	-	-	-	15 581	15 581	164 061	84 966	81 123
Infrastructure - Road transport		58 167	-	-	-	-	-	11 581	11 581	69 748	44 855	46 790
Roads, Pavements & Bridges		58 167	-	-	-	-	-	11 581	11 581	69 748	44 855	46 790
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		85 413	-	-	-	-	-	3 000	3 000	88 413	36 000	30 000
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		84 300	-	-	-	-	-	2 000	2 000	86 300	36 000	30 000
Street Lighting		1 113	-	-	-	-	-	1 000	1 000	2 113	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		4 900	-	-	-	-	-	1 000	1 000	5 900	4 110	4 332
Refuse		2 897	-	-	-	-	-	200	200	3 097	2 000	2 108
Transportation	2	2 003	-	-	-	-	-	800	800	2 803	2 111	2 225
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		6 813	-	-	-	-	-	(5 100)	(5 100)	1 713	1 574	1 659
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		5 779	-	-	-	-	-	(5 000)	(5 000)	779	821	866
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		534	-	-	-	-	-	150	150	684	226	238
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		500	-	-	-	-	-	(250)	(250)	250	527	555
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		16 128	-	-	-	-	-	5 440	5 440	21 568	10 945	11 671
General vehicles		4 400	-	-	-	-	-	-	-	4 400	3 584	3 777
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		351	-	-	-	-	-	3 600	3 600	3 951	370	390
Computers - hardware/equipment		1 844	-	-	-	-	-	(360)	(360)	1 484	1 159	1 222
Furniture and other office equipment		2 000	-	-	-	-	-	-	-	2 000	2 108	2 222
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		4 211	-	-	-	-	-	2 000	2 000	6 211	222	234
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		3 323	-	-	-	-	-	200	200	3 523	3 502	3 826
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	171 421	-	-	-	-	-	15 921	15 921	187 342	97 485	94 453

**Quality Certificate**

I, LUYUJO MAHLAKA....., municipal manager of Mbizana Local Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name LUYUJO MAHLAKA

Municipal Manager of Mbizana Local Municipality (EC443)

Signature 

Date 27/02/2015