

**SARAH BAARTMAN  
DISTRICT MUNICIPALITY**

**Consolidated Adjusted Medium-Term  
Budget  
2014/15 - 2016/17**

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**PART 1 – ADJUSTMENT BUDGET**

**SECTION 1 – MAYOR’S REPORT**

*(To be included in Adjustment Budget Book that will be made public and sent to Provincial and National Treasury)*



## **SECTION 2 – BUDGET RELATED RESOLUTIONS**

### **ADJUSTMENT BUDGET 2014/2015**

The resolution tabled at council for consideration with approval of the adjustments budget is:

#### **RECOMMENDATION:**

- a) That the adjustments budget of Sarah Baartman District Municipality for the financial year 2014/2015 as set out in the schedules contained in section 4 be approved:
  - (i) Table B2 Adjustments Budget Financial Performance (by standard classification);
  - (ii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
  - (iii) Table B4 Adjustments Budget Financial Performance (revenue by source); and
  - (iv) Table B5 Adjustments Budget Capital expenditure (by municipal vote and funding source);
- b) That the amended performance objectives as contained in the SDBIP be approved (Attached supporting documentation form SB3);
- c) That it be noted that there are no changes to budget related policies; and
- d) That the Cacadu District Development Agency adjustment budget be approved.

## **SECTION 3 – EXECUTIVE SUMMARY**

### INTRODUCTION

In accordance with the Municipal Finance Management Act (MFMA), No.56 of 2003 section S28 a municipality may revise an approved annual budget through an adjustments budget:

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 the council;
- (f) may correct any errors in the annual budget; and
- (g) may provide for any other expenditure within a prescribed framework.

Subsequent to the MFMA National treasury issued the Municipal Budget and Reporting Regulations. The object of the regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities and municipal entities by establishing norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes of those institutions and other relevant matters required by the Act.

The adjustment budget is presented in the prescribed formats provided in the NT Budget Regulations.

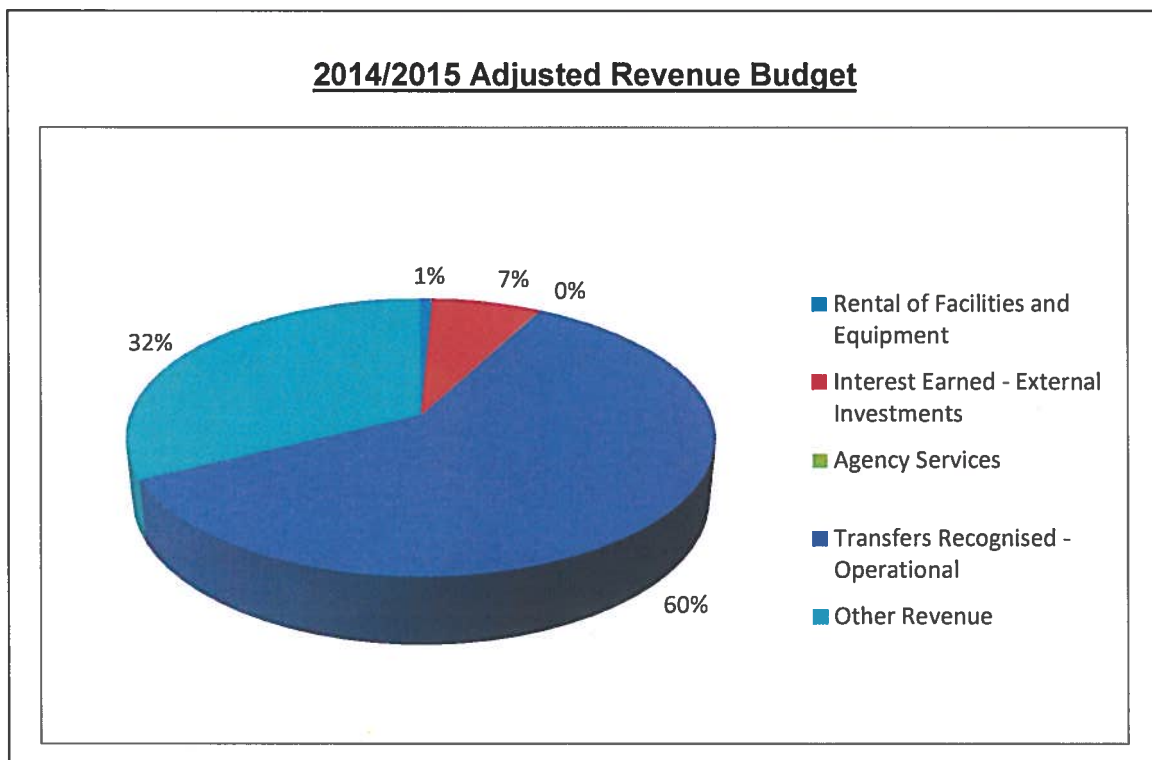
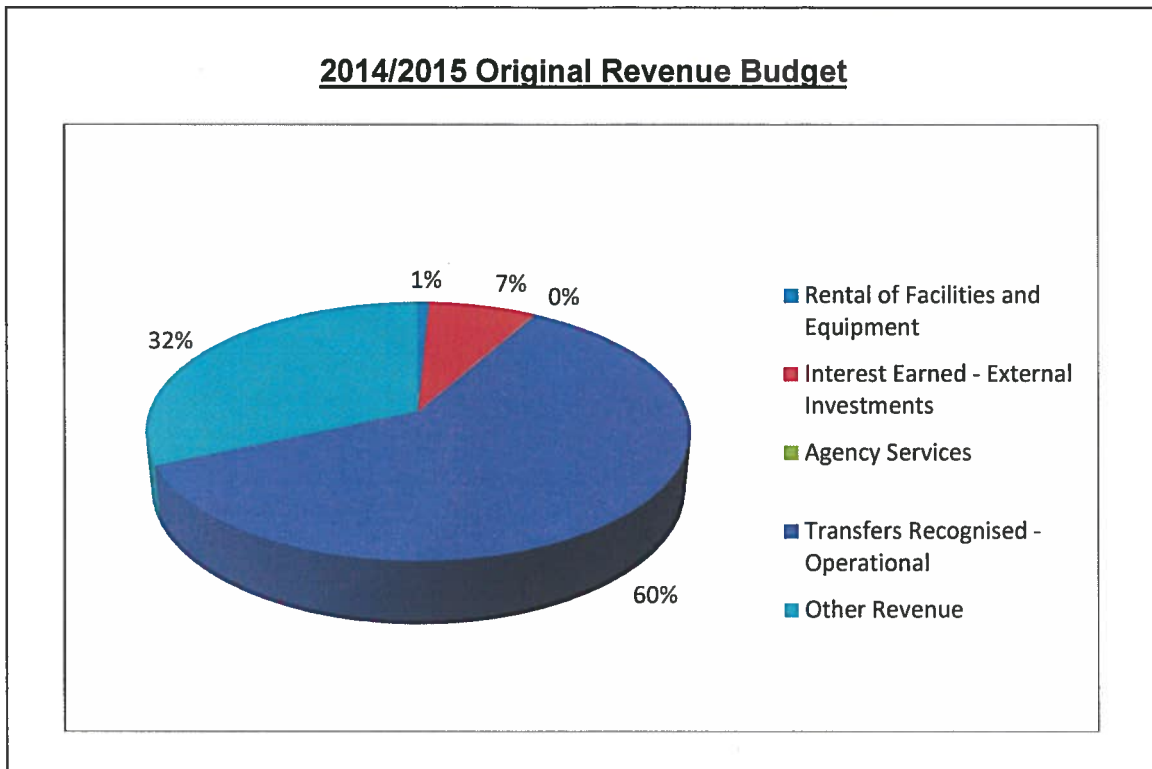
The funds required to finance additional operating and capital expenditure amounting to R9.08 million will be sourced from both conditional grants and the accumulated surplus account.

### EFFECT OF THE ADJUSTMENT BUDGET

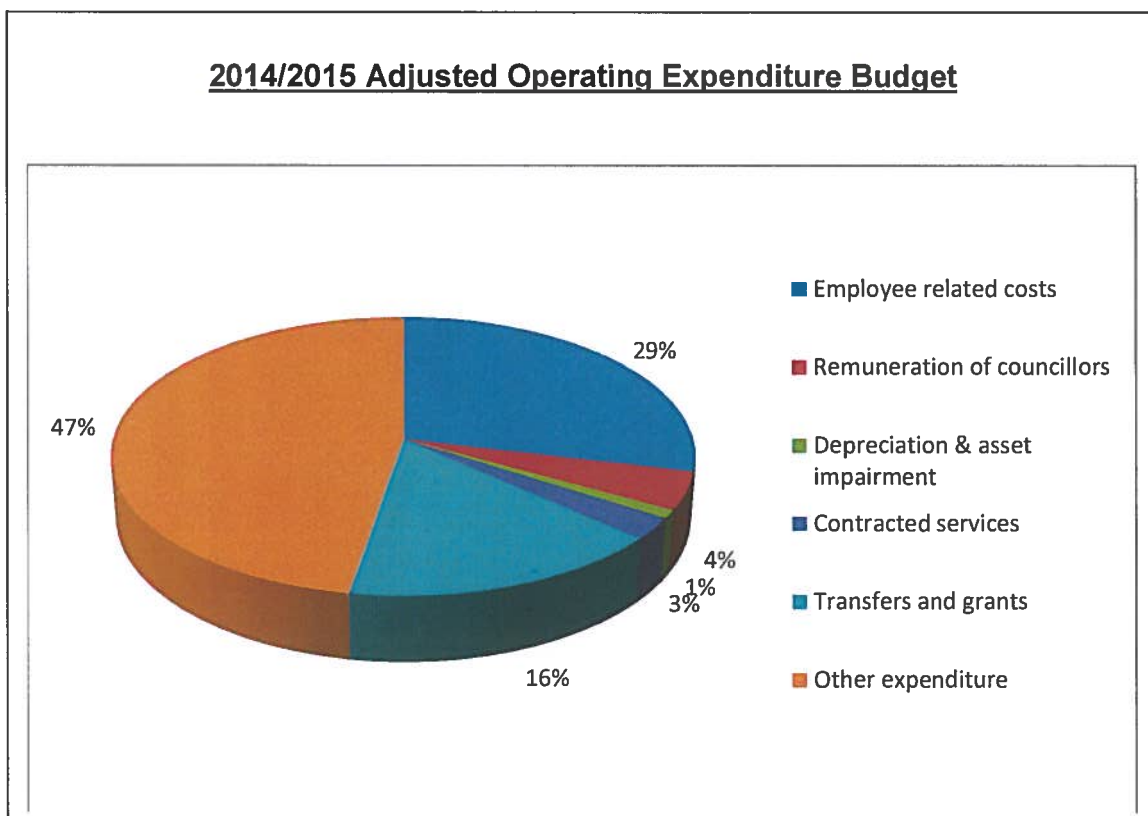
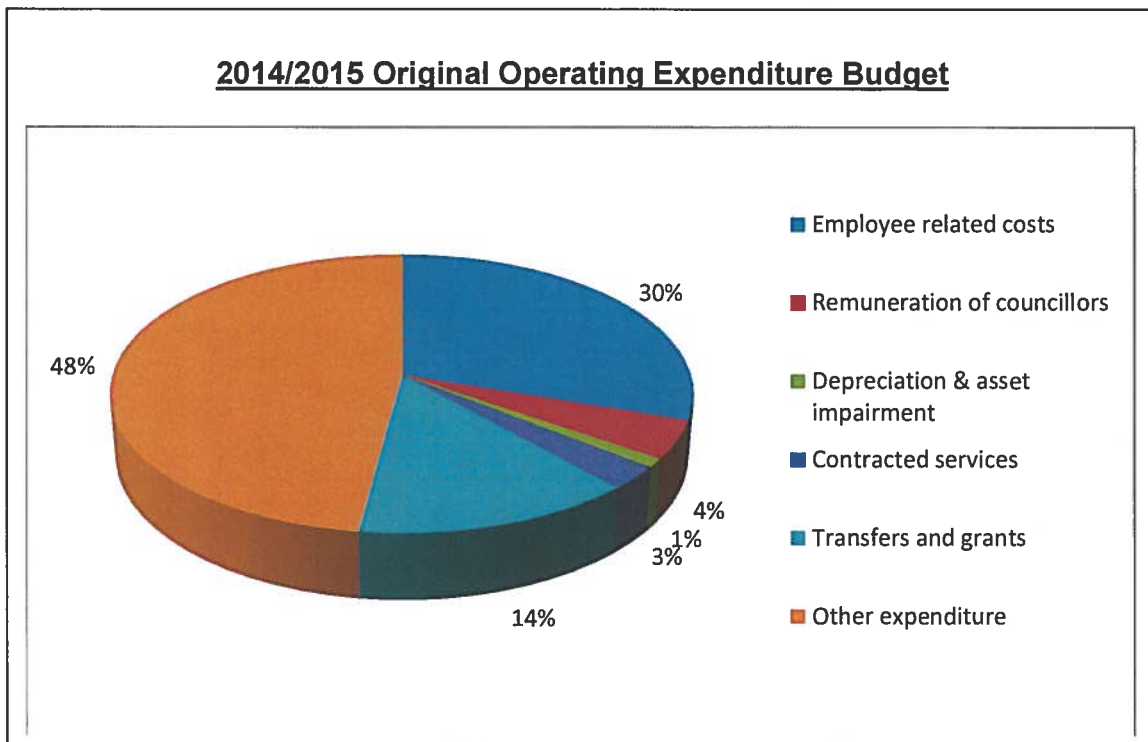
The Operating Budget expenditure which includes the project expenditure has been adjusted from R153.7 million to R162.8 million.

The Capital Budget expenditure was decreased from R13.7 million to R2.4 million mainly due to the budget of R10 million for relocation of the offices being removed as the expenditure will only be incurred in the following financial year.

The Adjustment Revenue Budget compared to the original Revenue Budget is reflected in the graphs below.



The Adjusted Operating Expenditure Budget compared to the Original Operating Expenditure Budget is detailed below:





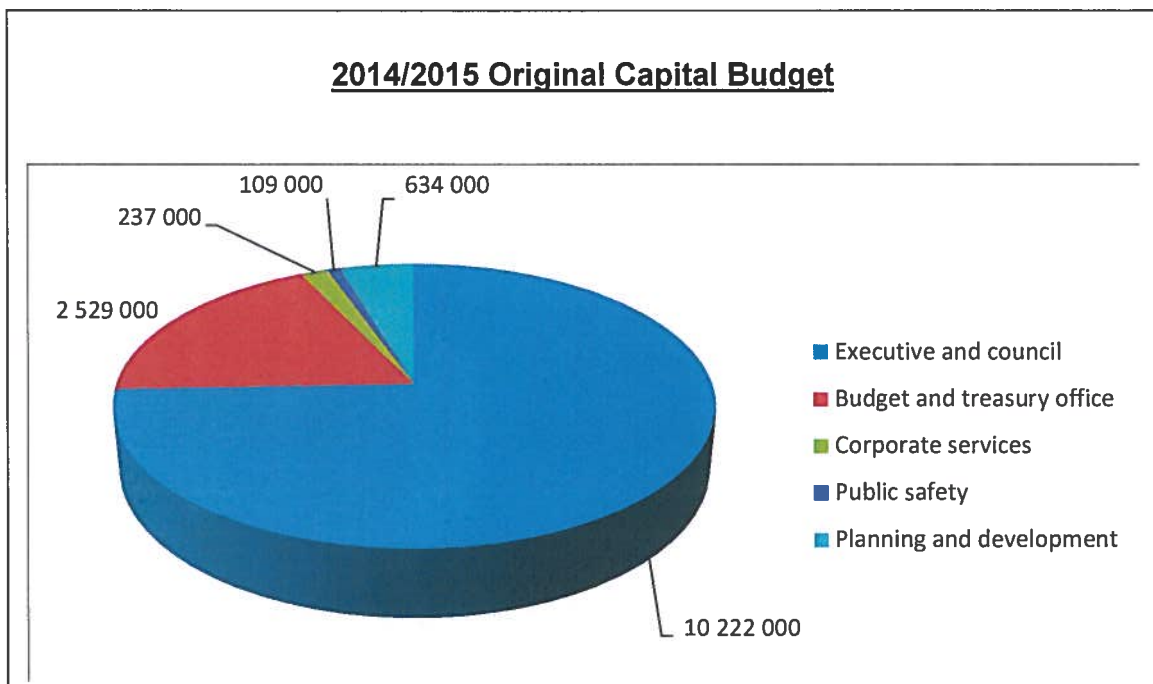
The new projects forecasts for the MTREF are detailed below:

OPERATING BUDGET ('000)

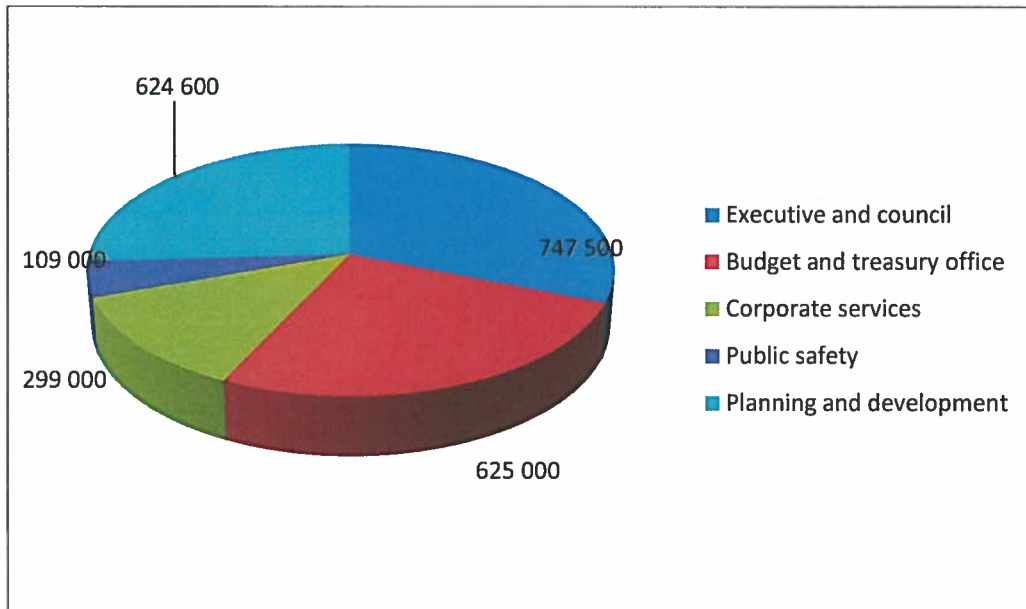
TYPE	Original Budget	Adjusted Budget	Increase/ (Decrease)
Revenue	R153 708	R162 788	R9 080
Expenditure	R153 708	R162 788	R9 080
Surplus (Deficit)	R0	R0	R0

CAPITAL BUDGET ('000)

TYPE	Original Budget	Adjusted Budget	Increase/ (Decrease)
Expenditure	R13 731	R2 405	(R11 326)



### 2014/2015 Adjusted Capital Budget



#### BUDGET SUMMARY

A summary of the revised budget is contained in table B1.

DC10 Cacadu - Table B1 Consolidated Adjustments Budget Summary -

Description	Budget Year 2014/15									Budget Year	Budget Year	
	Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	1	2	3	4	5	6	7	8			
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Financial Performance</b>												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	11 500	-	-	-	-	-	-	-	-	11 500	-	-
Transfers recognised - operational	92 375	-	-	-	-	-	5 007	5 007	97 382	-	-	-
Other own revenue	49 833	-	-	-	-	-	4 073	4 073	53 906	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>153 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 080</b>	<b>9 080</b>	<b>162 788</b>	<b>-</b>	<b>-</b>	<b>-</b>
Employee costs	46 278	-	-	-	-	-	375	375	46 653	-	-	-
Remuneration of councillors	6 894	-	-	-	-	-	300	300	7 194	-	-	-
Depreciation & asset impairment	1 505	-	-	-	-	-	-	-	1 505	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	21 156	-	-	-	-	-	5 007	5 007	26 163	-	-	-
Other expenditure	77 875	-	-	-	-	-	3 398	3 398	81 273	-	-	-
<b>Total Expenditure</b>	<b>153 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 080</b>	<b>9 080</b>	<b>162 788</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital expenditure &amp; funds sources</b>												
<b>Capital expenditure</b>	<b>13 731</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 326)</b>	<b>(11 326)</b>	<b>2 405</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 731	-	-	-	-	-	(11 326)	(11 326)	2 405	-	-	-
<b>Total sources of capital funds</b>	<b>13 731</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 326)</b>	<b>(11 326)</b>	<b>2 405</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>												
Total current assets	163 907	-	-	-	-	-	-	-	163 907	-	-	-
Total non current assets	99 747	-	-	-	-	-	(11 326)	(11 326)	88 421	-	-	-
Total current liabilities	14 266	-	-	-	-	-	-	-	14 266	-	-	-
Total non current liabilities	59 717	-	-	-	-	-	-	-	59 717	-	-	-
<b>Community wealth/Equity</b>	<b>189 671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 326)</b>	<b>(11 326)</b>	<b>178 345</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash flows</b>												
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	(13 731)	-	-	-	-	-	11 326	11 326	(2 405)	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>91 080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 326</b>	<b>11 326</b>	<b>102 406</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash backing/surplus reconciliation</b>												
Cash and investments available	163 891	-	-	-	-	-	-	-	163 891	-	-	-
Application of cash and investments	119 392	-	-	-	-	-	(110 208)	(110 208)	9 185	-	-	-
<b>Balance - surplus (shortfall)</b>	<b>44 499</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110 208</b>	<b>110 208</b>	<b>154 707</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Asset Management</b>												
Asset register summary (WDV)	66 389	-	-	-	-	-	(11 326)	(11 326)	55 063	-	-	-
Depreciation & asset impairment	1 505	-	-	-	-	-	-	-	1 505	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	1 232	-	-	-	-	-	-	-	1 232	-	-	-
<b>Free services</b>												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>												
Water:	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-	-

## **SECTION 4 – ADJUSTMENT BUDGET TABLES**

The adjustment budget tables are attached to this document as Tables B1 to B10. Tables supporting the above (SB1 to SB 20) are also attached and listed separately.

### **The budget tables are:**

Table B2 – Consolidated Adjustments Budgeted Financial Performance (Revenue and Expenditure by standard classification)

Table B3 – Consolidated Adjustments Budgeted Financial Performance (Revenue and Expenditure by municipal vote)

Table B4 – Consolidated Adjustments Budgeted Financial Performance (Revenue and Expenditure)

Table B5 – Consolidated Adjustments Budgeted Capital Expenditure by vote, standard classification and funding

Table B6 – Consolidated Adjustments Budgeted Financial Position

Table B7 – Consolidated Adjustments Budgeted Cash Flow

Table B8 – Consolidated Adjustments Cash Backed Reserves/ Accumulated Surplus Reconciliation

Table B9 – Consolidated Adjustments Budget Asset Management

Table B10 – Consolidated Adjustments Budget Basic Service Delivery Measurement

DC10 Cacadu - Table B2 Consolidated Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	5	6	capital	Unavoid.	Govt	10	11	Budget	Budget	Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Standard</b>												
<i>Governance and administration</i>		101 538	-	-	-	-	-	3 022	3 022	104 560	-	-
Executive and council		7 354	-	-	-	-	-	1 682	1 682	9 036	-	-
Budget and treasury office		91 504	-	-	-	-	-	850	850	92 354	-	-
Corporate services		2 680	-	-	-	-	-	490	490	3 170	-	-
<i>Community and public safety</i>		34 991	-	-	-	-	-	1 248	1 248	36 239	-	-
Community and social services		3 200	-	-	-	-	-	762	762	3 962	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		20 556	-	-	-	-	-	486	486	21 042	-	-
Housing		590	-	-	-	-	-	-	-	590	-	-
Health		10 645	-	-	-	-	-	-	-	10 645	-	-
<i>Economic and environmental services</i>		13 429	-	-	-	-	-	3 348	3 348	16 777	-	-
Planning and development		6 100	-	-	-	-	-	1 802	1 802	7 902	-	-
Road transport		7 329	-	-	-	-	-	1 546	1 546	8 875	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 775	-	-	-	-	-	1 026	1 026	2 801	-	-
Electricity		-	-	-	-	-	-	93	93	93	-	-
Water		1 775	-	-	-	-	-	933	933	2 708	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		1 975	-	-	-	-	-	436	436	2 411	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>153 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 080</b>	<b>9 080</b>	<b>162 788</b>	<b>-</b>	<b>-</b>
<b>Expenditure - Standard</b>												
<i>Governance and administration</i>		65 403	-	-	-	-	-	3 392	3 392	68 795	-	-
Executive and council		27 734	-	-	-	-	-	502	502	28 236	-	-
Budget and treasury office		21 279	-	-	-	-	-	850	850	22 129	-	-
Corporate services		16 390	-	-	-	-	-	2 040	2 040	18 430	-	-
<i>Community and public safety</i>		44 009	-	-	-	-	-	1 248	1 248	45 257	-	-
Community and social services		3 000	-	-	-	-	-	762	762	3 762	-	-
Sport and recreation		300	-	-	-	-	-	-	-	300	-	-
Public safety		28 264	-	-	-	-	-	486	486	28 750	-	-
Housing		1 005	-	-	-	-	-	-	-	1 005	-	-
Health		11 440	-	-	-	-	-	-	-	11 440	-	-
<i>Economic and environmental services</i>		31 897	-	-	-	-	-	2 978	2 978	34 875	-	-
Planning and development		24 886	-	-	-	-	-	1 432	1 432	26 318	-	-
Road transport		7 011	-	-	-	-	-	1 546	1 546	8 557	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		5 392	-	-	-	-	-	1 026	1 026	6 418	-	-
Electricity		-	-	-	-	-	-	93	93	93	-	-
Water		5 392	-	-	-	-	-	933	933	6 325	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		7 007	-	-	-	-	-	436	436	7 443	-	-
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>153 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 080</b>	<b>9 080</b>	<b>162 788</b>	<b>-</b>	<b>-</b>
<b>Surplus/ (Deficit) for the year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

References

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

DC10 Cacadu - Table B2 Consolidated Adjustments Budget Financial Performance (standard classification) - B -

Standard Classification Description	Ref	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	5	6	7	8	9	10	11	12	Adjusted Budget	Adjusted Budget	
R thousand	A	A1	B	C	D	E	F	G	H				
<b>Revenue - Standard</b>	<b>1</b>												
<b>Municipal governance and administration</b>													
Executive and council		101 538	-	-	-	-	3 022	3 022	104 560	-	-	-	
Mayor and Council		7 354	-	-	-	-	1 682	1 682	9 036	-	-	-	
Municipal Manager		6 420					432	432	6 852				
Budget and treasury office		934					1 250	1 250	2 184				
Corporate services		91 504					850	850	92 354				
Human Resources		2 680					480	480	3 170				
Information Technology		230					250	250	480				
Property Services		-					-	-	-				
Other Admin		1 200					240	240	1 440				
		1 250					-	-	1 250				
<b>Community and public safety</b>		<b>34 991</b>					<b>1 248</b>	<b>1 248</b>	<b>36 239</b>				
Community and social services		3 200					762	762	3 962				
Libraries and Archives		3 200					762	762	3 962				
Museums & Art Galleries etc													
Community halls and Facilities													
Cemeteries & Crematoriums													
Child Care													
Aged Care													
Other Community													
Other Social													
Sport and recreation													
Public safety		20 556					486	486	21 042				
Police													
Fire													
Civil Defence													
Street Lighting													
Other		20 556					486	486	21 042				
Housing		590							590				

Health	10 645	-	-	-	-	-	-	-	-	-	10 645	-	-	-
Clinics														
Ambulance														
Other	10 645	-	-	-	-	-	-	-	-	-	10 645	-	-	-
<b>Economic and environmental services</b>														
Planning and development	13 429	-	-	-	-	-	-	3 348	3 348	3 348	16 777	-	-	-
Economic	6 100	-	-	-	-	-	-	1 802	1 802	1 802	7 902	-	-	-
Town Planning/Building	1 400	-	-	-	-	-	-	312	312	312	1 712	-	-	-
Licensing & Regulation	4 700	-	-	-	-	-	-	1 490	1 490	1 490	6 190	-	-	-
Road Transport	7 329	-	-	-	-	-	-	1 546	1 546	1 546	8 875	-	-	-
Roads	7 329	-	-	-	-	-	-	1 546	1 546	1 546	8 875	-	-	-
Public Buses														
Parking Garages														
Vehicle Licensing and Testing														
Other														
Environmental protection														
Pollution Control														
Biodiversity & Landscape														
Other														
<b>Trading services</b>	1 775	-	-	-	-	-	-	1 026	1 026	1 026	2 801	-	-	-
Electricity														
Electricity Distribution								93	93	93	93	-	-	-
Electricity Generation								93	93	93	93	-	-	-
Water	1 775	-	-	-	-	-	-	933	933	933	2 708	-	-	-
Water Distribution														
Water Storage	1 775	-	-	-	-	-	-	933	933	933	2 708	-	-	-
Waste water management														
Sewerage														
Storm Water Management														
Public Toilets														
Waste management														
Solid Waste														
Other	1 975	-	-	-	-	-	-	436	436	436	2 411	-	-	-
Air Transport														
Abattoirs														
Tourism	1 975	-	-	-	-	-	-	436	436	436	2 411	-	-	-
Forestry														
Markets														
<b>Total Revenue - Standard</b>	<b>153 708</b>	-	-	-	-	-	-	<b>9 080</b>	<b>9 080</b>	<b>9 080</b>	<b>162 788</b>	-	-	-

<b>Expenditure - Standard</b>											
<b>Municipal governance and administration</b>											
Executive and council	65 403	-	-	-	-	-	3 392	3 392	68 795	-	-
Mayor and Council	27 734	-	-	-	-	-	502	502	28 236	-	-
Municipal Manager	17 541	-	-	-	-	-	432	432	17 973	-	-
Budget and treasury office	10 193	-	-	-	-	-	70	70	10 263	-	-
Corporate services	21 279	-	-	-	-	-	850	850	22 129	-	-
Human Resources	16 390	-	-	-	-	-	2 040	2 040	18 430	-	-
Information Technology	2 507	-	-	-	-	-	500	500	3 007	-	-
Property Services	3 036	-	-	-	-	-	700	700	3 736	-	-
Other Admin	1 441	-	-	-	-	-	40	40	1 481	-	-
	9 406	-	-	-	-	-	800	800	10 206	-	-
<b>Community and public safety</b>	<b>44 009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 248</b>	<b>1 248</b>	<b>45 257</b>	<b>-</b>	<b>-</b>
Community and social services	3 000	-	-	-	-	-	762	762	3 762	-	-
Libraries and Archives	3 000	-	-	-	-	-	762	762	3 762	-	-
Museums & Art Galleries etc											
Community halls and Facilities											
Cemeteries & Crematoriums											
Child Care											
Aged Care											
Other Community											
Other Social											
Spot and recreation	300	-	-	-	-	-	-	-	300	-	-
Public safety	28 264	-	-	-	-	-	486	486	28 750	-	-
Police											
Fire											
Civil Defence											
Street Lighting											
Other	28 264	-	-	-	-	-	486	486	28 750	-	-
Housing	1 005	-	-	-	-	-	-	-	1 005	-	-
Health	11 440	-	-	-	-	-	-	-	11 440	-	-
Clinics											
Ambulance											
Other	11 440	-	-	-	-	-	-	-	11 440	-	-
<b>Economic and environmental services</b>	<b>31 897</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 978</b>	<b>2 978</b>	<b>34 875</b>	<b>-</b>	<b>-</b>



Planning and development	24 886	-	-	-	-	-	-	-	1 432	1 432	26 318	-
Economic	13 749	-	-	-	-	-	-	-	(38)	(38)	13 711	-
Town Planning/Building	11 137	-	-	-	-	-	-	-	1 470	1 470	12 607	-
Licensing & Regulation												
Road transport	7 011	-	-	-	-	-	-	-	1 546	1 546	8 557	-
Roads	7 011	-	-	-	-	-	-	-	1 546	1 546	8 557	-
Public Buses												
Parking Garages												
Vehicle Licensing and Testing												
Other												
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control												
Biodiversity & Landscape												
Other												
Trading services	5 392	-	-	-	-	-	-	1 026	1 026	6 418	-	-
Electricity	-	-	-	-	-	-	-	93	93	93	-	-
Electricity Distribution								93	93	93	-	-
Electricity Generation												
Water	5 392	-	-	-	-	-	-	933	933	6 325	-	-
Water Distribution	5 392	-	-	-	-	-	-	933	933	6 325	-	-
Water Storage												
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage												
Storm Water Management												
Public Toilets												
Waste management	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste												
Other	7 007	-	-	-	-	-	-	436	436	7 443	-	-
Air Transport												
Abattoirs												
Tourism	7 007	-	-	-	-	-	-	436	436	7 443	-	-
Forestry												
Markets												
<b>Total Expenditure - Standard</b>	<b>153 708</b>	-	-	-	-	-	-	<b>9 080</b>	<b>9 080</b>	<b>162 788</b>	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	-	-	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>	-	-
<b>References</b>												
1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison												
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)												
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)												
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes.												

DC10 Cacadu - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description  [Insert departmental structure etc]	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Executive and council		7 354	-	-	-	-	-	1 752	1 752	9 106	-	-
Vote 2 - Finance and Corporate Services		94 184	-	-	-	-	-	1 340	1 340	95 524	-	-
Vote 3 - Planning and Infrastructure development		6 100	-	-	-	-	-	1 732	1 732	7 832	-	-
Vote 4 - Health		10 645	-	-	-	-	-	-	-	10 645	-	-
Vote 5 - Community Services		3 200	-	-	-	-	-	762	762	3 962	-	-
Vote 6 - Housing		590	-	-	-	-	-	-	-	590	-	-
Vote 7 - Public Safety		20 556	-	-	-	-	-	486	486	21 042	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		7 329	-	-	-	-	-	1 546	1 546	8 875	-	-
Vote 11 - Water		1 775	-	-	-	-	-	933	933	2 708	-	-
Vote 12 - Electricity		-	-	-	-	-	-	93	93	93	-	-
Vote 13 - Other		1 975	-	-	-	-	-	436	436	2 411	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	153 708	-	-	-	-	-	9 080	9 080	162 788	-	-
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive and council		37 122	-	-	-	-	-	552	552	37 674	-	-
Vote 2 - Finance and Corporate Services		37 759	-	-	-	-	-	2 890	2 890	40 649	-	-
Vote 3 - Planning and Infrastructure development		15 407	-	-	-	-	-	1 382	1 382	16 789	-	-
Vote 4 - Health		11 440	-	-	-	-	-	-	-	11 440	-	-
Vote 5 - Community Services		3 000	-	-	-	-	-	762	762	3 762	-	-
Vote 6 - Housing		1 005	-	-	-	-	-	-	-	1 005	-	-
Vote 7 - Public Safety		28 264	-	-	-	-	-	486	486	28 750	-	-
Vote 8 - Sport and Recreation		300	-	-	-	-	-	-	-	300	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		7 011	-	-	-	-	-	1 546	1 546	8 557	-	-
Vote 11 - Water		5 392	-	-	-	-	-	933	933	6 325	-	-
Vote 12 - Electricity		-	-	-	-	-	-	93	93	93	-	-
Vote 13 - Other		7 007	-	-	-	-	-	436	436	7 443	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	153 708	-	-	-	-	-	9 080	9 080	162 788	-	-
<b>Surplus/ (Deficit) for the year</b>	2	-	-	-	-	-	-	-	-	-	-	-

References

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

check revenue	-	-	-	-	-	-	-	-	-	-	-	-
check expenditure	-	-	-	-	-	-	-	-	-	-	-	-

DC:10 Cacatu - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

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 Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H								
<b>Revenue by Vote</b>	1																	
<b>Vote 1 - Executive and council</b>		7 354	-	-	-	-	-	1 752	1 752	9 106	-	-	-	-	-	-	-	-
1.1 - Council's expenses		6 420						332	332	6 752								
1.2 - Office of the speaker								100	100	100								
1.3 - Office of the municipal manager																		
1.4 - Capacity building		934													934			
1.5 - Performance management																		
1.6 - Mayoral committee																		
1.7 - Management - Finance and Corporate Services								1 600	1 600	1 600								
1.8 - Management - Economic Development								(350)	(350)	(350)								
1.9 - Management - Planning and Infr Development								70	70	70								
1.10 - Other																		
<b>Vote 2 - Finance and Corporate Services</b>		94 184	-	-	-	-	-	1 340	1 340	95 524	-	-	-	-	-	-	-	-
2.1 - Financial Accounting Division								850	850	850								
2.2 - Revenue Collection		86 338								86 338								
2.3 - Payroll Administration		30								30								
2.4 - Information Technology																		
2.5 - Pensioners Expenditure - Roadworks																		
2.6 - Security and Cleaning																		
2.7 - Finance Management and Support		1 230								1 230								
2.8 - Public Relations		200								200								
2.9 - People Management		6 386						490	490	6 876								
2.10 - Other		6 100						1 732	1 732	7 832								
<b>Vote 3 - Planning and Infrastructure development</b>																		
3.1 - GIS Specialist																		
3.2 - HOD - Planning Unit																		
3.3 - Project Management		4 700						1 310	1 310	6 010								
3.4 - Local Economic Development								312	312	312								
3.5 - Planning Unit								110	110	110								
3.6 - Trade and Investment																		
3.7 - Planning and Intra - Admin Support		1 400								1 400								



Expenditure by Vote																	
<b>Vote 1 - Executive and council</b>																	
1.1 - Council's expenses		37 122	552	552	37 674												
1.2 - Office of the speaker		4 493	332	332	4 825												
1.3 - Office of the municipal manager		2 686	100	100	2 786												
1.4 - Capacity building		2 177			2 177												
1.5 - Performance management		1 861			1 861												
1.6 - Mayoral committees		792			792												
		6 021			6 021												
<b>Vote 1 - Management - Finance and Corporate Services</b>		2 229	50	50	2 279												
1.8 - Management - Economic Development		7 561			7 561												
1.9 - Management - Planning and Infr Development		1 918	70	70	1 988												
1.10 - Other		7 386			7 386												
<b>Vote 2 - Finance and Corporate Services</b>		37 759	2 990	2 990	40 649												
2.1 - Financial Accounting Division		7 101	850	850	7 951												
2.2 - Revenue Collection		870			870												
2.3 - Payroll Administration		757			757												
2.4 - Information Technology		3 036	700	700	3 736												
2.5 - Pensioners Expenditure - Roadworks		3 633			3 633												
2.6 - Security and Cleaning		1 554			1 554												
2.7 - Finance Management and Support		1 910			1 910												
2.8 - Public Relations		2 675	(300)	(300)	2 375												
2.9 - People Management		2 501			2 501												
2.10 - Other		13 724	1 640	1 640	15 364												
<b>Vote 3 - Planning and Infrastructure development</b>		15 407	1 382	1 382	16 789												
3.1 - GIS Specialist		436			436												
3.2 - HOD - Planning Unit		55			55												
3.3 - Project Management		6 726	1 310	1 310	8 036												
3.4 - Local Economic Development		6 188	(38)	(38)	6 150												
3.5 - Planning Unit		2 002	110	110	2 112												
3.6 - Trade and Investment																	
3.7 - Planning and Infra - Admin Support																	
<b>Vote 4 - Health</b>		11 440			11 440												
4.1 - Primary Health Care																	
4.2 - Environmental Health		10 742			10 742												
4.3 - Environmental Health Management		698			698												
4.4 - Clinics																	
<b>Vote 5 - Community Services</b>		3 000	762	762	3 762												
5.1 - Cemeteries - Other																	
5.2 - Libraries		3 000	762	762	3 762												
<b>Vote 6 - Housing</b>		1 005			1 005												
6.1 - Housing Coordinator		1 005			1 005												
6.2 - Housing Retiatron																	



DC10 Cacadu - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) -

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>	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other												
Rental of facilities and equipment		1 200								1 200		
Interest earned - external investments		11 500								11 500		
Interest earned - outstanding debtors												
Dividends received												
Fines												
Licences and permits												
Agency services		30								30		
Transfers recognised - operating		92 375						5 007	5 007	97 382		
Other revenue	2	48 603	-	-	-	-	-	4 073	4 073	52 676	-	-
Gains on disposal of PPE												
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>153 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 080</b>	<b>9 080</b>	<b>162 788</b>	<b>-</b>	<b>-</b>
<b>Expenditure By Type</b>												
Employee related costs		46 278	-	-	-	-	-	375	375	46 653	-	-
Remuneration of councillors		6 894						300	300	7 194		
Debt impairment												
Depreciation & asset impairment		1 505	-	-	-	-	-	-	-	1 505	-	-
Finance charges												
Bulk purchases												
Other materials												
Contracted services		4 240	-	-	-	-	-	(50)	(50)	4 190	-	-
Transfers and grants		21 156						5 007	5 007	26 163		
Other expenditure		73 635	-	-	-	-	-	3 448	3 448	77 083	-	-
Loss on disposal of PPE												
<b>Total Expenditure</b>		<b>153 708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 080</b>	<b>9 080</b>	<b>162 788</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit)</b>												
Transfers recognised - capital												
Contributions												
Contributed assets												
<b>Surplus/(Deficit) before taxation</b>												
Taxation												
<b>Surplus/(Deficit) after taxation</b>												
Attributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>												
Share of surplus/ (deficit) of associate												
<b>Surplus/ (Deficit) for the year</b>												

- References**
1. Classifications are revenue sources and expenditure type
  2. Detail to be provided in Table SB1
  3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
  4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
  5. Increases of funds approved under MFMA section 31
  6. Adjustments approved in accordance with MFMA section 29
  7. Adjustments to transfers from National or Provincial Government
  8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
  9.  $G = B + C + D + E + F$
  10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC10 Cacadu - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		A	5	6	7	8	9	10	11	12	Budget	Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Executive and council	2	10 000	-	-	-	-	-	(10 000)	(10 000)	-	-	-
Vote 2 - Finance and Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Planning and Infrastructure development		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	10 000	-	-	-	-	-	(10 000)	(10 000)	-	-	-
Single-year expenditure to be adjusted												
Vote 1 - Executive and council	2	519	-	-	-	-	-	526	526	1 045	-	-
Vote 2 - Finance and Corporate Services		2 766	-	-	-	-	-	(1 842)	(1 842)	924	-	-
Vote 3 - Planning and Infrastructure development		107	-	-	-	-	-	(1)	(1)	106	-	-
Vote 4 - Health		211	-	-	-	-	-	(8)	(8)	203	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		109	-	-	-	-	-	-	-	109	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		19	-	-	-	-	-	-	-	19	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		3 731	-	-	-	-	-	(1 326)	(1 326)	2 405	-	-
Total Capital Expenditure - Vote		13 731	-	-	-	-	-	(11 326)	(11 326)	2 405	-	-
Capital Expenditure - Standard												
<b>Government and administration</b>		12 988	-	-	-	-	-	(11 317)	(11 317)	1 672	-	-
Executive and council		10 222	-	-	-	-	-	(9 475)	(9 475)	748	-	-
Budget and treasury office		2 529	-	-	-	-	-	(1 904)	(1 904)	625	-	-
Corporate services		237	-	-	-	-	-	62	62	299	-	-
<b>Community and public safety</b>		109	-	-	-	-	-	-	-	109	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		109	-	-	-	-	-	-	-	109	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		634	-	-	-	-	-	(9)	(9)	625	-	-
Planning and development		634	-	-	-	-	-	(9)	(9)	625	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	13 731	-	-	-	-	-	(11 326)	(11 326)	2 405	-	-
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		13 731	-	-	-	-	-	(11 326)	(11 326)	2 405	-	-
Total Capital Funding		13 731	-	-	-	-	-	(11 326)	(11 326)	2 405	-	-

## References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure).
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not).
- Increases of funds approved under MFMA section 31.
- Adjustments approved in accordance with MFMA section 29.
- Adjustments to transfers from National or Provincial Government.
- Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f)).
- G = B + C + D + E + F
- Adjusted Budget H = (A or A/2 etc) + G



DC-10 Cacadu - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>(insert departmental structure etc)</i> R thousands	Ref	Budget Year 2014/15										Budget Year +1 2015/16		Budget Year +2 2016/17				
		Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H								
<b>Capital expenditure - Municipal Vote</b>																		
<b>Multi-year expenditure appropriation</b>	2																	
<b>Vote 1 - Executive and council</b>		10 000	-	-	-	-	-	(10 000)	-	(10 000)	-	-	-	-	-	-	-	-
1.1 - Council's expenses																		
1.2 - Office of the speaker																		
1.3 - Office of the municipal manager		10 000						(10 000)										
1.4 - Capacity building																		
1.5 - Performance management																		
1.6 - Mayoral committee																		
1.7 - Management - Finance and Corporate Services																		
1.8 - Management - Economic Development																		
1.9 - Management - Planning and Infr Development																		
1.10 - Other																		
<b>Vote 2 - Finance and Corporate Services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.1 - Financial Accounting Division																		
2.2 - Revenue Collection																		
2.3 - Payroll Administration																		
2.4 - Information Technology																		
2.5 - Pensioners Expenditure - Roadworks																		
2.6 - Security and Cleaning																		
2.7 - Finance Management and Support																		
2.8 - Public Relations																		
2.9 - People Management																		
2.10 - Other																		
<b>Vote 3 - Planning and Infrastructure development</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.1 - GIS Specialist																		
3.2 - HOD - Planning Unit																		
3.3 - Project Management																		
3.4 - Local Economic Development																		
3.5 - Planning Unit																		
3.6 - Trade and Investment																		
3.7 - Planning and Infra - Admin Support																		



	519	38	134	50	157	140	2 766	2 018	316	432	107	71	13	23	211	211
<b>Capital expenditure - Municipal Vote</b>																
<b>Single-year expenditure appropriation:</b>																
<b>Vote 1 - Executive and council</b>	519															
1.1 - Council's expenses		38														
1.2 - Office of the speaker																
1.3 - Office of the municipal manager			134													
1.4 - Capacity building				50												
1.5 - Performance management																
1.6 - Mayoral committee																
1.7 - Management - Finance and Corporate Services					157											
1.8 - Management - Economic Development																
1.9 - Management - Planning and Infr Development						140										
1.10 - Other																
<b>Vote 2 - Finance and Corporate Services</b>	2 766															
2.1 - Financial Accounting Division																
2.2 - Revenue Collection																
2.3 - Payroll Administration																
2.4 - Information Technology																
2.5 - Pensioners Expenditure - Roadworks																
2.6 - Security and Cleaning																
2.7 - Finance Management and Support																
2.8 - Public Relations																
2.9 - People Management									316							
2.10 - Other									432							
<b>Vote 3 - Planning and Infrastructure development</b>	107															
3.1 - GIS Specialist																
3.2 - HOD - Planning Unit																
3.3 - Project Management																
3.4 - Local Economic Development																
3.5 - Planning Unit																
3.6 - Trade and Investment																
3.7 - Planning and Infra - Admin Support																
<b>Vote 4 - Health</b>	211															
4.1 - Primary Health Care																
4.2 - Environmental Health																
4.3 - Environmental Health Management																
4.4 - Clinics																



DC10 Cacadu - Table B6 Consolidated Adjustments Budget Financial Position -

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												
Call investment deposits	1	163 891	-	-	-	-	-	-	-	163 891	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Other debtors		15								15		
Current portion of long-term receivables												
Inventory												
<b>Total current assets</b>		<b>163 907</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163 907</b>	<b>-</b>	<b>-</b>
<b>Non current assets</b>												
Long-term receivables												
Investments												
Investment property		14 881								14 881		
Investment in Associate												
Property, plant and equipment	1	51 422	-	-	-	-	(11 326)	(11 326)		40 096	-	-
Agricultural												
Biological												
Intangible		87								87		
Other non-current assets		33 358								33 358		
<b>Total non current assets</b>		<b>99 747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 326)</b>	<b>(11 326)</b>		<b>88 421</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>263 654</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 326)</b>	<b>(11 326)</b>		<b>252 328</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft												
Borrowing		4 000	-	-	-	-	-	-		4 000	-	-
Consumer deposits												
Trade and other payables		9 200	-	-	-	-	-	-		9 200	-	-
Provisions		1 066								1 066		
<b>Total current liabilities</b>		<b>14 266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>14 266</b>	<b>-</b>	<b>-</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-		-	-	-
Provisions	1	59 717	-	-	-	-	-	-		59 717	-	-
<b>Total non current liabilities</b>		<b>59 717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>59 717</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>73 983</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>73 983</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS</b>	2	<b>189 671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 326)</b>	<b>(11 326)</b>		<b>178 345</b>	<b>-</b>	<b>-</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		110 208	-	-	-	-	(11 326)	(11 326)		98 882	-	-
Reserves		79 463	-	-	-	-	-	-		79 463	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>189 671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 326)</b>	<b>(11 326)</b>		<b>178 345</b>	<b>-</b>	<b>-</b>

**References**

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

DC10 Cacadu - Table B7 Consolidated Adjustments Budget Cash Flows -

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	4	5	6	7	8	9	10		
R thousands												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Ratepayers and other		49 833						4 073	4 073	53 906		
Government - operating	1	92 375						5 007	5 007	97 382		
Government - capital	1											
Interest		11 500								11 500		
Dividends												
<b>Payments</b>												
Suppliers and employees		(132 552)						(4 073)	(4 073)	(136 625)		
Finance charges												
Transfers and Grants	1	(21 156)						(5 007)	(5 007)	(26 163)		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</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		(13 731)						11 326	11 326	(2 405)		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		(13 731)	-	-	-	-	-	11 326	11 326	(2 405)	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
<b>Payments</b>												
Repayment of borrowing												
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-	-	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		(13 731)	-	-	-	-	-	11 326	11 326	(2 405)	-	-
Cash/cash equivalents at the year begin:	2	104 811								104 811		
Cash/cash equivalents at the year end:	2	91 080						11 326		102 406		

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

DC10 Cacadu - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation -

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
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and Investments available</b>												
Cash/cash equivalents at the year end	1	91 080	-	-	-	-	-	11 326	11 326	102 406	-	-
Other current investments > 90 days		72 811	-	-	-	-	-	(11 326)	(11 326)	61 485	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>163 891</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163 891</b>	<b>-</b>	<b>-</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	9 185	-	-	-	-	-	-	-	9 185	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		110 208	-	-	-	-	-	(110 208)	(110 208)	-	-	-
<b>Total Application of cash and investments:</b>		<b>119 392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(110 208)</b>	<b>(110 208)</b>	<b>9 185</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall)</b>		<b>44 499</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110 208</b>	<b>110 208</b>	<b>154 707</b>	<b>-</b>	<b>-</b>

**References**

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





DC10 Cacadu - Table B10 Consolidated Basic service delivery measurement -

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year	
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	NaL. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2015/16	+2 2016/17	
<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)													
Minimum Service Level and Above sub-total													
Using public tap (< min service level)	3												
Other water supply (< min service level)	3,4												
No water supply													
Below Minimum Service Level sub-total													
<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)													
Minimum Service Level and Above sub-total													
Bucket toilet													
Other toilet provisions (< min service level)													
No toilet provisions													
Below Minimum Service Level sub-total													
<b>Total number of households</b>	5												
<b>Energy:</b>													
Electricity (at least min service level)													
Electricity - prepaid (> min service level)													
Minimum Service Level and Above sub-total													
Electricity (< min service level)													
Electricity - prepaid (< min service level)													
Other energy sources													
Below Minimum Service Level sub-total													
<b>Total number of households</b>	5												
<b>Refuse:</b>													
Removed at least once a week (min service)													
Minimum Service Level and Above sub-total													
Removed less frequently than once a week													
Using communal refuse dump													
Using own refuse dump													
Other rubbish disposal													
No rubbish disposal													
Below Minimum Service Level sub-total													
<b>Total number of households</b>	5												
<b>Households receiving Free Basic Service</b>	15												
Water (6 kilolitres per household per month)													
Sanitation (free minimum level service)													
Electricity/other energy (50kwh per household per month)													
Refuse (removed at least once a week)													
<b>Cost of Free Basic Services provided (R'000)</b>	16												
Water (6 kilolitres per household per month)													
Sanitation (free sanitation service)													
Electricity/other energy (50kwh per household per month)													
Refuse (removed once a week)													
<b>Total cost of FBS provided (minimum social package)</b>													
<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 (Rand per household per month)													
Electricity (kw per household per month)													
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 pa</b>													

**References**

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

## **PART 2 – SUPPORTING DOCUMENTATION**

### **SECTION 5 – MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

Changes to measurable performance objectives and indicators are included in the supporting tables (SB3) attached. These indicators are part of the indicators contained in the Service Delivery and Budget Implementation Plan, which again forms the basis of the performance contracts of the Municipal Manager and Senior Management.

### **SECTION 6 – BUDGET RELATED POLICIES**

There are no changes to the budget related policies proposed in the adjustments budget.

### **SECTION 7 – OVERVIEW OF BUDGET ASSUMPTIONS**

#### **BUDGET ASSUMPTIONS**

There are no changes to the budget assumptions proposed in the adjustments budget.

### **SECTION 8 – FUNDING COMPLIANCE**

The adjustments budget is cash – funded which is the first indicator of a credible budget.

Funding levels are acceptable. Sarah Baartman District Municipality is utilizing its accumulated surpluses to fund most of their operations and projects, and the sustainability of the municipality needs to be considered in the long run.

### **SECTION 9 – OVERVIEW OF BUDGET FUNDING**

#### **FUNDING THE BUDGET**

Section 18 (1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has balanced its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

## A CREDIBLE BUDGET

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality;
- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and on past performance and supported by documented evidence of future assumptions;
- Does not jeopardise the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term), and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A budget sets out certain service delivery levels and associated financial implications. Therefore the community should realistically expect to receive these promised service delivery levels and understand the associated financial implications. Major under spending due to under collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

### 9.1 FUNDING OF OPERATING AND CAPITAL EXPENDITURE

As indicated in Schedule B8, the municipality's budget is cash funded. However the municipality is placing immense pressure on its cash reserves by financing projects and other programs from own sources.

### 9.2 FINANCIAL SUSTAINABILITY OF THE MUNICIPALITY

The municipality plans to continue exercising strict financial management and ensuring a cash flow which will enable it to meet all its financial commitments.

The Municipality developed a Financial Sustainability model in 2008 which enables it to develop and consider various scenarios with regard to project expenditure, operating expenditure and the application of its own discretionary revenue resource to finance operating expenditure.

This model is particularly useful at budget times and assists decision makers to manage expenditure growth as well as optimizing available discretionary revenue sources.

The municipality is totally dependent on government grants to finance its operations and services. The main source of sustainable own discretionary revenue is Equitable Share and the Levy Replacement Grant and interest earned on investment.

In order to respond to the financial challenges the municipality had to adopt a pragmatic approach to ensure that it is able to continue providing services and add value in the district. It has managed its revenues very effectively including the accumulated surplus and reserves, which has enable it to maintain service standards through the use of interest earned on investments.

The interest earned up to 31 December is in line with the budget and therefore it is expected that the target of R11.5 million will be achieved.

There are concerns that this funding approach is not sustainable in the long term however with the introduction of controls to manage operating expenditure effectively as well as the allocation of discretionary revenue sources, the municipality is confident about the medium term financial sustainability outlook.

## **SECTION 10 – EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES**

### **GRANT ALLOCATIONS**

Details of each grant to be received and spent are shown in the schedules SB 7 to SB 9.

## **SECTION 11 – ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY**

### **ALLOCATIONS MADE BY THE MUNICIPALITY**

Refer to supporting schedule SB10 for allocations made. Total allocations are as follows:

	<b>Original Budget</b>	<b>Adjustments</b>	<b>Adjusted budget</b>
TO OTHER MUNICIPALITIES	R12 000 000	-	R12 000 000
TO EXTERNAL MECHANISMS	R9 156 000	R5 007 250	R14 163 250

Any allocation made to an outside body must comply with the requirements of section 67 of the MFMA. This stipulates that before transferring funds to an outside organization the Municipal Manager, as Accounting Officer, must be satisfied that the organization or body has the capacity to comply with the agreement and has adequate financial management and other systems in place.

## **SECTION 12 – COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS**

### **SALARIES, ALLOWANCES AND BENEFITS**

Details of Councillor Allowances and employee benefits are included in supporting table SB11.

## **SECTION 13 – MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW**

### **MONTHLY CASH FLOWS BY SOURCE**

Supporting tables SB 12 to SB 17 show the adjusted monthly cash flows.

## **SECTION 14 – ADJUSTMENTS TO THE QUARTERLY SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – INTERNAL DEPARTMENTS**

Supporting table SB 3 refers to the amended SDBIP which is included, and indicates the major adjustments.

## **SECTION 15 – ANNUAL BUDGETS AND SERVICE DELIVERY AGREEMENTS – MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISMS**

### **ENTITIES**

The Municipal Entity budget details are listed in supporting table SB 20.

### **OTHER SERVICE DELIVERY MECHANISMS**

The municipality has service delivery agreements with external parties for delivery of certain municipal services.

## **SECTION 16 – CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS**

The municipality does not have any roll – over contracts with budget implications.

## **SECTION 17 – CAPITAL EXPENDITURE DETAILS**

Capital expenditure details are listed in supporting tables SB 18 – SB 19.

**SECTION 18 – MUNICIPAL MANAGER’S QUALITY CERTIFICATION**

I, D M Pillay, Municipal Manager of Sarah Baartman District 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 the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name DAYALAN M. PILLAY

Municipal Manager of Sarah Baartman District Municipality

Signature 

Date 03 - 02 - 2015

DC10 Cacadu - Supporting Table SB1 Consolidated Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov	Other	Total	Adjusted	+1 2015/16	+2 2016/17
		Budget	Adjusted	Funds	capital	Unavoid	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands	A	6	7	8	9	10	11	12	13			
		A1	B	C	D	E	F	G	H			
<b>REVENUE ITEMS</b>												
<b>Property rates</b>												
Total Property Rates												
less Revenue Foregone												
Net Property Rates												
<b>Service charges - electricity revenue</b>												
Total Service charges - electricity revenue												
less Revenue Foregone												
Net Service charges - electricity revenue												
<b>Service charges - water revenue</b>												
Total Service charges - water revenue												
less Revenue Foregone												
Net Service charges - water revenue												
<b>Service charges - sanitation revenue</b>												
Total Service charges - sanitation revenue												
less Revenue Foregone												
Net Service charges - sanitation revenue												
<b>Service charges - refuse revenue</b>												
Total refuse removal revenue												
Total landfill revenue												
less Revenue Foregone												
Net Service charges - refuse revenue												
<b>Other Revenue By Source</b>												
Fuel levy												
Other revenue	3	48 603					4 073	4 073	52 676			
Total 'Other' Revenue	1	48 603					4 073	4 073	52 676			
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		29 495					375	375	29 870			
Pension and UIF Contributions		2 480							2 480			
Medical Aid Contributions		9 587							9 587			
Overtime												
Performance Bonus		973							973			
Motor Vehicle Allowance		1 544							1 544			
Cellphone Allowance		169							169			
Housing Allowances		393							393			
Other benefits and allowances		1 638							1 638			
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	4											
sub-total		46 278					375	375	46 653			
Less: Employees costs capitalised to PPE												
Total Employee related costs	1	46 278					375	375	46 653			
<b>Contributions recognised - capital</b>												
List contributions by contract												
Total Contributions recognised - capital												
<b>Depreciation &amp; asset impairment</b>												
Depreciation of Property, Plant & Equipment		1 505							1 505			
Lease amortisation												
Capital asset impairment												
Depreciation resulting from revaluation of PPE												
Total Depreciation & asset impairment	1	1 505							1 505			
<b>Bulk purchases</b>												
Electricity												
Water												
Total bulk purchases	1											
<b>Contracted services</b>												
IT Security and cleaning, Internal Audit, Consultant Fees		4 240						(50)	(50)	4 190		
sub-total	1	4 240						(50)	(50)	4 190		
Allocations to organs of state:												
Electricity												
Water												
Sanitation												
Other												
Total contracted services		4 240						(50)	(50)	4 190		
<b>Other Expenditure By Type</b>												
Repairs and maintenance												
Collection costs												
Contributions to 'other' provisions												
Consultant fees												
Audit fees												
General expenses	3.5	73 635						3 448	3 448	77 083		
Total Other Expenditure	1	73 635						3 448	3 448	77 083		

**References**

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

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

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

DC10 Cacadu - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H			
R thousands													
<b>ASSETS</b>													
<u>Call investment deposits</u>													
Call deposits < 90 days		33 891									33 891		
Other current investments > 90 days		130 000									130 000		
<b>Total Call investment deposits</b>	1	163 891	-	-	-	-	-	-	-	-	163 891	-	-
<u>Consumer debtors</u>													
Consumer debtors													
Less: provision for debt impairment													
<b>Total Consumer debtors</b>	1	-	-	-	-	-	-	-	-	-	-	-	-
<u>Debt impairment provision</u>													
Balance at the beginning of the year		(9 173)									(9 173)		
Contributions to the provision		9 173									9 173		
Bad debts written off													
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-	-	-	-
<u>Property, plant &amp; equipment</u>													
PPE at cost/valuation (excl. finance leases)		71 129							(11 326)	(11 326)	59 803		
Leases recognised as PPE	2												
Less: Accumulated depreciation		19 707									19 707		
<b>Total Property, plant &amp; equipment</b>	1	51 422	-	-	-	-	-	(11 326)	(11 326)	40 096	-	-	-
<b>LIABILITIES</b>													
<u>Current liabilities - Borrowing</u>													
Short term loans (other than bank overdraft)													
Current portion of long-term liabilities		4 000									4 000		
<b>Total Current liabilities - Borrowing</b>		4 000	-	-	-	-	-	-	-	-	4 000	-	-
<u>Trade and other payables</u>													
Creditors		9 200									9 200		
Unspent conditional grants and receipts													
VAT													
<b>Total Trade and other payables</b>	1	9 200	-	-	-	-	-	-	-	-	9 200	-	-
<u>Non current liabilities - Borrowing</u>													
Borrowing	3												
Finance leases (including PPP asset element)													
<b>Total Non current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-
<u>Provisions - non current</u>													
Retirement benefits		59 717									59 717		
List other major items													
Refuse landfill site rehabilitation													
Other													
<b>Total Provisions - non current</b>		59 717	-	-	-	-	-	-	-	-	59 717	-	-
<b>CHANGES IN NET ASSETS</b>													
<u>Accumulated surplus/(Deficit)</u>													
Accumulated surplus/(Deficit) - opening balance		110 208							(11 326)	(11 326)	98 882		
Appropriations to Reserves													
Transfers from Reserves													
Depreciation offsets													
Other adjustments													
<b>Accumulated Surplus/(Deficit)</b>	1	110 208	-	-	-	-	-	(11 326)	(11 326)	98 882	-	-	-
<u>Reserves</u>													
Housing Development Fund													
Capital replacement													
Self-insurance													
Other reserves (list)													
Revaluation		79 463									79 463		
<b>Total Reserves</b>	2	79 463	-	-	-	-	-	-	-	-	79 463	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	189 671	-	-	-	-	-	(11 326)	(11 326)	178 345	-	-	-
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>													
Provision of basic services													
2010 World Cup													

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
10. G = B + C + D + E + F
11. Adjusted Budget H = (A or A1/2 etc) + G



DC10 Cacadu - Supporting Table SB3 Consolidated Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>Vote 1 - vote name</b>												
Function 1 - (name)		see Adjusted Service Delivery Business Implementation Plan										
Sub-function 1 - (name)												
<i>Insert measure's description</i>												
Sub-function 2 - (name)												
<i>Insert measure's description</i>												
Sub-function 3 - (name)												
<i>Insert measure's description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure's description</i>												
Sub-function 2 - (name)												
<i>Insert measure's description</i>												
Sub-function 3 - (name)												
<i>Insert measure's description</i>												
<b>Vote 2 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure's description</i>												
Sub-function 2 - (name)												
<i>Insert measure's description</i>												
Sub-function 3 - (name)												
<i>Insert measure's description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure's description</i>												
Sub-function 2 - (name)												
<i>Insert measure's description</i>												
Sub-function 3 - (name)												
<i>Insert measure's description</i>												
<b>Vote 3 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure's description</i>												
Sub-function 2 - (name)												
<i>Insert measure's description</i>												
Sub-function 3 - (name)												
<i>Insert measure's description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure's description</i>												
Sub-function 2 - (name)												
<i>Insert measure's description</i>												
Sub-function 3 - (name)												
<i>Insert measure's description</i>												
And so on for the rest of the Votes												

**References**

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

DC10 Cacadu - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Borrowing Management</b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities				1148.9%	0.0%	1148.9%	0.0%	0.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				699.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				11.5	0.0	11.5	0.0	0.0
<b>Revenue Management</b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash					10.1%	0.0%	9.0%	0.0%	0.0%
<b>Other Indicators</b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				30.1%	0.0%	28.7%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				0.8%	0.0%	0.8%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				1.0%	0.0%	0.9%	0.0%	0.0%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.8	0.0	0.9	0.0	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets

DC10 Cacadu - Supporting Table SB5 Consolidated Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic Indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
<b>Demographics</b>										
Population										
Females aged 5 - 14										
Males aged 5 - 14										
Females aged 15 - 34										
Males aged 15 - 34										
Unemployment										
<b>Monthly Household income ( no. of households)</b>										
None	1, 12									
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
<b>Poverty profiles (no. of households)</b>										
< R2 060 per household per month	13									
Insert description	2									
<b>Household/demographics (000)</b>										
Number of people in municipal area										
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)										
<b>Housing statistics</b>										
Formal	3									
Informal										
Total number of households		-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings		-	-	-	-	-	-	-	-	-
<b>Economic</b>										
Inflation/inflation outlook (CPIX)	6									
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
<b>Collection rates</b>										
Property tax/service charges	7				%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

**References**

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

DC10 Cacadu - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				91 080	-	102 406	-	-
Cash + investments at the yr end less applications - R'000	2	18(1)b				44 499	-	154 707	-	-
Cash year end/monthly employee/supplier payments	3	18(1)b				0	-	0	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				-	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c,19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-100.0%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.9%	0.0%	2.2%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

DC10 Cacadu - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2014/15						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	+1 2015/16	+2 2016/17
R thousands										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		85 538	-	-	-	655	655	86 193	-	-
Local Government Equitable Share		22 501					-	22 501		
RSC Levy Replacement	3	57 507					-	57 507		
Finance Management		1 250					-	1 250		
Municipal Systems Improvement		934					-	934		
EPWP Incentive							-	-		
Other transfers and grants [insert description]		3 346				655	655	4 001		
<b>Provincial Government:</b>		6 381	-	-	-	349	349	6 730	-	-
Pensioners		5 146					-	5 146		
Other transfers and grants	4						-	-		
							-	-		
							-	-		
	5	1 235				349	349	1 584		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>Other grant providers:</b>		456	-	-	-	4 003	4 003	4 459	-	-
Development Bank of South Africa		456					-	456		
Other						4 003	4 003	4 003		
<b>Total Operating Transfers and Grants</b>	6	92 375	-	-	-	5 007	5 007	97 382	-	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
							-	-		
							-	-		
							-	-		
Other capital transfers [insert description]							-	-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
<b>Total Capital Transfers and Grants</b>	6	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		92 375	-	-	-	5 007	5 007	97 382	-	-

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

DC10 Cacadu - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2014/15							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	
		Budget	2	capital	Govt	5	6	Budget	Budget	
R thousands		A	A1	B	C	D	E	F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		85 538	-	-	-	655	655	86 193	-	-
Local Government Equitable Share		22 501						22 501		
RSC Levy Replacement		57 507						57 507		
Finance Management		1 250						1 250		
Municipal Systems Improvement		934						934		
EPWP Incentive										
Other transfers and grants [insert description]		3 346				655	655	4 001		
<b>Provincial Government:</b>		6 381	-	-	-	349	349	6 730	-	-
Pensioners		5 146						5 146		
Other transfers and grants		1 235				349	349	1 584		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		456	-	-	-	4 003	4 003	4 459	-	-
Development Bank of South Africa		456						456		
Other						4 003	4 003	4 003		
<b>Total operating expenditure of Transfers and Grants:</b>		<b>92 375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 007</b>	<b>5 007</b>	<b>97 382</b>	<b>-</b>	<b>-</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>92 375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 007</b>	<b>5 007</b>	<b>97 382</b>	<b>-</b>	<b>-</b>

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

DC10 Cacadu - Supporting Table SB9 Consolidated Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2014/15							Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2015/16	+2 2016/17
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year		-						-		
Current year receipts		85 538				655	655	86 193		
Conditions met - transferred to revenue		85 538	-	-	-	655	655	86 193	-	-
Conditions still to be met - transferred to liabilities								-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		1 235						1 235		
Current year receipts		5 146				349	349	5 495		
Conditions met - transferred to revenue		6 381	-	-	-	349	349	6 730	-	-
Conditions still to be met - transferred to liabilities								-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year								-		
Current year receipts								-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year								-		
Current year receipts		456				4 003	4 003	4 459		
Conditions met - transferred to revenue		456	-	-	-	4 003	4 003	4 459	-	-
Conditions still to be met - transferred to liabilities								-		
<b>Total operating transfers and grants revenue</b>		<b>92 375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 007</b>	<b>5 007</b>	<b>97 382</b>	<b>-</b>	<b>-</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year								-		
Current year receipts								-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year								-		
Current year receipts								-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year								-		
Current year receipts								-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year								-		
Current year receipts								-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-		
<b>Total capital transfers and grants revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital transfers and grants - CTBM</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>92 375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 007</b>	<b>5 007</b>	<b>97 382</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**References**

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5, total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)), error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

DC10 Cacadu - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality -

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.		Budget	Budget	Budget
R thousands		6	7	8	9	10	11	12	13			
		A	A1	B	C	D	E	F	G	H		
<b>Cash transfers to other municipalities</b>												
Environmental Health Subsidy	1	9 000							-	9 000		
Fire Services		3 000							-	3 000		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		<b>12 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 000</b>	<b>-</b>	<b>-</b>
<b>Cash transfers to Entities/Other External Mechanisms</b>												
Development Agency	2	4 000							-	4 000		
Grant operating expenditure		5 156						5 007	5 007	10 163		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs*</b>		<b>9 156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 007</b>	<b>5 007</b>	<b>14 163</b>	<b>-</b>	<b>-</b>
<b>Cash transfers to other Organs of State</b>												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash transfers to other Organisations</b>												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CASH TRANSFERS</b>	<b>5</b>	<b>21 156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 007</b>	<b>5 007</b>	<b>26 163</b>	<b>-</b>	<b>-</b>

<b>Non-cash transfers to other municipalities</b>												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-cash transfers to Entities/Other External Mechanisms</b>												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs*</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-cash transfers to other Organs of State</b>												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-cash transfers to other Organisations</b>												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL NON-CASH TRANSFERS</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS</b>		<b>21 156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 007</b>	<b>5 007</b>	<b>26 163</b>	<b>-</b>	<b>-</b>



DC10 Cacadu - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits -

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		
R thousands		A	5	6	7	8	9	10	11	12		
		A	A1	B	C	D	E	F	G	H		
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		4 196								4 196	0.0%	
Pension and UIF Contributions												
Medical Aid Contributions												
Motor Vehicle Allowance		1 394								1 394	0.0%	
Cellphone Allowance		268								268		
Housing Allowances												
Other benefits and allowances		1 036						300	300	1 336		
<b>Sub Total - Councillors</b>		<b>6 894</b>						<b>300</b>	<b>300</b>	<b>7 194</b>	<b>4.4%</b>	
% increase			(0)							0		
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		4 622								4 622	0.0%	
Pension and UIF Contributions		416								416	0.0%	
Medical Aid Contributions		34								34	0.0%	
Overtime												
Performance Bonus		304								304		
Motor Vehicle Allowance		564								564	0.0%	
Cellphone Allowance		25								25	0.0%	
Housing Allowances		31								31		
Other benefits and allowances		169								169		
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Senior Managers of Municipality</b>	5	<b>6 165</b>								<b>6 165</b>	<b>0.0%</b>	
% increase			(0)									
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		24 872						375	375	25 247	1.5%	
Pension and UIF Contributions		2 063								2 063	0.0%	
Medical Aid Contributions		9 554								9 554	0.0%	
Overtime												
Performance Bonus		668								668		
Motor Vehicle Allowance		980								980	0.0%	
Cellphone Allowance		144								144	0.0%	
Housing Allowances		362								362		
Other benefits and allowances		1 470								1 470		
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Other Municipal Staff</b>	5	<b>40 113</b>						<b>375</b>	<b>375</b>	<b>40 488</b>	<b>0.9%</b>	
% increase												
<b>Total Parent Municipality</b>		<b>53 172</b>						<b>675</b>	<b>675</b>	<b>53 847</b>	<b>1.3%</b>	
<b>Board Members of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board Fees		155								155	0.0%	
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Board Members of Entities</b>	5	<b>155</b>								<b>155</b>	<b>0.0%</b>	
% increase												
<b>Senior Managers of Entities</b>												
Basic Salaries and Wages		954								954	0.0%	
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances		12								12		
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Senior Managers of Entities</b>	5	<b>966</b>								<b>966</b>	<b>0.0%</b>	
% increase												
<b>Other Staff of Entities</b>												
Basic Salaries and Wages		2 383						(1 079)	(1 079)	1 285	-45.6%	
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus		130								130		
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances		29						1	1	30		
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
<b>Sub Total - Other Staff of Entities</b>	5	<b>2 522</b>						<b>(1 078)</b>	<b>(1 078)</b>	<b>1 445</b>	<b>-42.7%</b>	
% increase												
<b>Total Municipal Entities</b>		<b>3 643</b>						<b>(1 078)</b>	<b>(1 078)</b>	<b>2 566</b>	<b>-28.6%</b>	
<b>COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION &amp; ENTITY REMUNERATION</b>												
		56 815						(403)	(403)	56 413	-0.7%	
% increase												
<b>TOTAL MANAGERS AND STAFF</b>		<b>49 766</b>						<b>(703)</b>	<b>(703)</b>	<b>49 064</b>	<b>-1.4%</b>	

DC-10 Cacadiu - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Revenue by Vote</b>																
Vote 1 - Executive and council		1 104	234	217	288	564	619	153	153	153	2 153	315	3 153	9 106	-	-
Vote 2 - Finance and Corporate Services		33 960	230	373	350	575	26 718	3 614	3 614	28 969	3 614	3 614	(10 110)	95 524	-	-
Vote 3 - Planning and Infrastructure development		875	63	284	355	466	566	-	-	-	-	4 155	1 068	7 832	-	-
Vote 4 - Health		184	147	278	392	174	128	865	865	865	865	865	5 015	10 645	-	-
Vote 5 - Community Services		297	188	306	239	391	156	298	298	298	298	298	898	3 962	-	-
Vote 6 - Housing		30	38	31	31	37	34	65	65	65	65	65	65	590	-	-
Vote 7 - Public Safety		485	264	310	150	331	1 104	984	2 279	2 279	2 279	2 279	8 298	21 042	-	-
Vote 8 - Sport and Recreation		7	1	-	1	151	-	-	-	-	-	-	(161)	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		1	160	169	237	207	4	1 313	1 313	1 313	1 250	1 150	1 761	8 875	-	-
Vote 11 - Water		70	147	90	-	475	268	10	10	10	72	10	1 546	2 708	-	-
Vote 12 - Electricity		-	-	-	85	-	-	1	1	1	1	1	1	93	-	-
Vote 13 - Other		60	-	-	220	259	107	-	455	-	355	-	955	2 411	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>37 074</b>	<b>1 472</b>	<b>2 057</b>	<b>2 349</b>	<b>3 631</b>	<b>29 704</b>	<b>7 303</b>	<b>9 053</b>	<b>33 953</b>	<b>10 952</b>	<b>12 752</b>	<b>12 490</b>	<b>162 788</b>	<b>-</b>	<b>-</b>
<b>Expenditure by Vote</b>																
Vote 1 - Executive and council		1 645	2 015	2 515	2 087	2 782	1 355	3 826	3 826	1 826	3 826	3 826	8 145	37 674	-	-
Vote 2 - Finance and Corporate Services		2 007	2 036	3 052	3 184	2 394	1 625	3 710	3 710	3 600	4 500	4 800	6 031	40 649	-	-
Vote 3 - Planning and Infrastructure development		557	805	1 512	2 636	739	2 793	1 722	1 722	1 722	-	1 500	1 083	16 789	-	-
Vote 4 - Health		183	146	2 427	293	173	127	989	-	110	-	1 700	5 282	11 440	-	-
Vote 5 - Community Services		297	488	306	539	391	156	264	264	264	264	264	264	3 762	-	-
Vote 6 - Housing		30	38	31	31	37	34	134	134	134	134	134	134	1 005	-	-
Vote 7 - Public Safety		494	573	887	2 559	1 340	1 114	3 631	1 950	3 100	3 631	3 631	5 843	28 750	-	-
Vote 8 - Sport and Recreation		7	1	-	1	151	-	23	23	23	23	23	23	300	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		1	160	319	310	207	4	1 260	1 260	1 260	1 450	1 200	1 129	8 557	-	-
Vote 11 - Water		70	547	690	599	475	268	613	613	613	613	613	613	6 325	-	-
Vote 12 - Electricity		-	-	-	85	-	-	1	1	1	1	1	1	93	-	-
Vote 13 - Other		-	127	119	358	348	-	2 720	-	-	2 910	-	860	7 443	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>5 290</b>	<b>6 936</b>	<b>11 657</b>	<b>12 682</b>	<b>9 037</b>	<b>7 477</b>	<b>18 902</b>	<b>13 502</b>	<b>12 652</b>	<b>17 352</b>	<b>17 692</b>	<b>29 407</b>	<b>162 788</b>	<b>-</b>	<b>-</b>
<b>Surplus / (Deficit)</b>		<b>31 784</b>	<b>(5 464)</b>	<b>(9 799)</b>	<b>(10 333)</b>	<b>(5 406)</b>	<b>22 227</b>	<b>(11 600)</b>	<b>(4 450)</b>	<b>(6 401)</b>	<b>(4 940)</b>	<b>(16 917)</b>	<b>(16 917)</b>	<b>-</b>	<b>-</b>	<b>-</b>

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC10 Cacado - Supporting Table SE13 Consolidated Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Revenue - Standard</b>																
<i>Governance and administration</i>		35 064	464	590	638	1 139	27 338	3 767	3 767	29 122	5 767	3 930	(7 027)	104 560	-	-
Executive and council		1 104	234	217	288	619	619	153	153	153	2 153	315	3 083	9 036	-	-
Budget and treasury office		33 860	107	275	247	449	26 718	3 321	3 321	26 676	3 321	3 321	(11 263)	92 354	-	-
Corporate services		100	123	98	103	126	-	283	283	283	283	283	1 153	3 170	-	-
Community and public safety		1 004	638	924	1 085	1 085	1 422	2 211	3 506	3 506	3 506	3 506	14 115	36 239	-	-
Community and social services		297	188	306	239	391	156	288	298	288	288	298	898	3 992	-	-
Sport and recreation		7	1	-	1	151	-	-	-	-	-	-	(161)	-	-	-
Public safety		485	264	310	150	331	1 104	984	2 279	2 279	2 279	2 279	8 288	21 042	-	-
Housing		30	38	31	37	34	34	65	65	65	65	65	65	590	-	-
Health		184	147	278	392	174	128	865	865	865	865	865	5 015	10 645	-	-
Economic and environmental services		876	222	453	592	673	569	1 313	1 313	1 313	1 250	5 305	2 899	16 777	-	-
Planning and development		875	63	284	355	466	566	-	-	-	-	4 155	1 138	7 902	-	-
Road transport		1	180	169	237	207	4	1 313	1 313	1 313	1 250	1 150	1 781	8 875	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		70	147	90	85	475	268	11	11	11	74	11	1 547	2 801	-	-
Electricity		-	-	-	85	-	-	1	1	1	1	1	1	83	-	-
Water		70	147	90	-	475	268	10	10	10	72	10	1 546	2 708	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		60	-	-	220	259	107	-	455	-	355	-	955	2 411	-	-
<b>Total Revenue - Standard</b>		<b>37 074</b>	<b>1 472</b>	<b>2 057</b>	<b>2 349</b>	<b>3 631</b>	<b>29 704</b>	<b>7 303</b>	<b>9 053</b>	<b>33 953</b>	<b>10 952</b>	<b>12 752</b>	<b>12 490</b>	<b>162 788</b>	-	-
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>		3 652	4 052	5 567	5 271	5 175	2 981	7 536	7 536	5 426	8 326	8 626	4 647	68 795	-	-
Executive and council		1 645	2 015	2 515	2 087	2 782	1 355	3 828	3 828	1 828	3 828	3 828	(1 293)	26 236	-	-
Budget and treasury office		1 178	1 187	2 030	2 029	2 394	1 625	1 935	1 935	1 825	2 725	3 025	240	22 128	-	-
Corporate services		829	849	1 022	1 155	-	-	1 775	1 775	1 775	1 775	1 775	5 700	18 430	-	-
Community and public safety		1 812	1 246	3 650	3 423	2 093	1 430	5 051	2 371	3 631	4 052	5 752	11 545	45 257	-	-
Community and social services		297	488	308	539	391	156	284	284	284	284	284	284	3 762	-	-
Sport and recreation		7	1	-	1	151	-	23	23	23	23	23	23	300	-	-
Public safety		494	573	887	2 559	1 340	1 114	3 631	1 950	3 100	3 631	3 631	5 843	28 750	-	-
Housing		30	38	31	37	34	34	134	134	134	134	134	134	1 005	-	-
Health		183	146	242	293	173	127	999	-	110	-	1 700	5 282	11 440	-	-
Economic and environmental services		557	985	1 831	2 946	946	2 797	2 981	2 981	2 981	1 450	2 700	11 740	34 875	-	-
Planning and development		557	805	1 512	2 636	739	2 793	1 722	1 722	1 722	-	1 500	10 611	26 318	-	-
Road transport		1	180	319	310	207	4	1 280	1 280	1 280	1 450	1 200	1 129	8 557	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		70	547	690	683	475	268	614	614	614	614	614	614	6 418	-	-
Electricity		-	-	-	85	-	-	1	1	1	1	1	1	93	-	-
Water		70	547	690	599	475	268	613	613	613	613	613	613	6 325	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	127	119	358	348	-	2 720	-	-	2 910	-	860	7 443	-	-
<b>Total Expenditure - Standard</b>		<b>5 280</b>	<b>6 936</b>	<b>11 857</b>	<b>12 682</b>	<b>9 037</b>	<b>7 477</b>	<b>18 902</b>	<b>13 502</b>	<b>12 652</b>	<b>17 352</b>	<b>17 682</b>	<b>29 407</b>	<b>162 788</b>	-	-
<b>Surplus/ (Deficit) 1.</b>		<b>31 784</b>	<b>(5 464)</b>	<b>(9 799)</b>	<b>(10 333)</b>	<b>(5 406)</b>	<b>22 227</b>	<b>(11 600)</b>	<b>(4 450)</b>	<b>21 300</b>	<b>(6 401)</b>	<b>(4 940)</b>	<b>(16 917)</b>	<b>-</b>	<b>-</b>	<b>-</b>

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC10 Cacadu - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework				
														Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget		
<b>R thousands</b>																		
<b>Revenue By Source</b>																		
Property rates																		
Property rates - penalties & collection charges																		
Service charges - electricity revenue																		
Service charges - water revenue																		
Service charges - sanitation revenue																		
Service charges - refuse																		
Service charges - other																		
Rental of facilities and equipment		96	108	96	96	107	96	96										
Interest earned - external investments		162	1 304	1 275	1 743	1 449	1 106	950	100	100	750	650	100	100	101	1 200	11 500	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		3	4	-	7	-	3	3	3	3	3	2	2	2	2	30		
Transfers recognised - operational		36 812	40	601	368	232	28 497	1 000	500	500	24 300	1 000	2 500	2 500	1 532	97 382		
Other revenue		1	17	85	136	1 843	2	5 250	7 600	8 800	9 200	9 200	9 500	10 243	52 676			
Gains on disposal of PPE																		
<b>Total Revenue</b>		<b>37 074</b>	<b>1 472</b>	<b>2 057</b>	<b>2 349</b>	<b>3 631</b>	<b>29 704</b>	<b>7 303</b>	<b>9 053</b>	<b>33 953</b>	<b>10 952</b>	<b>12 752</b>	<b>162 788</b>	<b>162 788</b>	<b>162 788</b>	<b>162 788</b>	<b>162 788</b>	<b>162 788</b>
<b>Expenditure By Type</b>																		
Employee related costs		3 720	3 439	3 469	3 503	3 615	3 582	3 940	3 940	3 940	3 940	3 940	3 940	3 940	5 626	46 653		
Remuneration of councillors		492	518	506	479	533	509	569	569	569	569	569	569	569	1 310	7 194		
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		219	194	243	223	283	289	456	456	456	456	456	456	457	4 190			
Grants and subsidies		11	40	601	368	232	1 067	8 500	2 800	2 250	2 750	2 500	2 500	5 044	26 163			
Other expenditure		848	2 745	7 036	8 109	4 374	2 030	5 437	5 737	5 437	9 637	10 227	15 464	77 083				
Loss on disposal of PPE																		
<b>Total Expenditure</b>		<b>5 290</b>	<b>6 936</b>	<b>11 857</b>	<b>12 682</b>	<b>9 037</b>	<b>7 477</b>	<b>18 902</b>	<b>13 502</b>	<b>12 652</b>	<b>17 352</b>	<b>17 692</b>	<b>162 788</b>	<b>162 788</b>	<b>162 788</b>	<b>162 788</b>	<b>162 788</b>	<b>162 788</b>
<b>Surplus/(Deficit)</b>		<b>31 784</b>	<b>(5 464)</b>	<b>(9 799)</b>	<b>(10 333)</b>	<b>(5 406)</b>	<b>22 227</b>	<b>(11 600)</b>	<b>(4 450)</b>	<b>21 300</b>	<b>(6 400)</b>	<b>(4 940)</b>	<b>(16 917)</b>	<b>(16 917)</b>	<b>(16 917)</b>	<b>(16 917)</b>	<b>(16 917)</b>	<b>(16 917)</b>
Transfers recognised - capital																		
Contributions																		
Contributed assets																		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>31 784</b>	<b>(5 464)</b>	<b>(9 799)</b>	<b>(10 333)</b>	<b>(5 406)</b>	<b>22 227</b>	<b>(11 600)</b>	<b>(4 450)</b>	<b>21 300</b>	<b>(6 400)</b>	<b>(4 940)</b>	<b>(16 917)</b>	<b>(16 917)</b>	<b>(16 917)</b>	<b>(16 917)</b>	<b>(16 917)</b>	<b>(16 917)</b>
<b>References</b>																		
1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4																		

DC10 Cacadu - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>	###																
<b>Cash Receipts By Source</b>																	
Property rates																	
Property rates - penalties & collection charges																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse																	
Service charges - other																	
Rental of facilities and equipment		96	108	96	96	107	96	100	100	100	101		1 200				
Interest earned - external investments		162	1 304	1 275	1 743	1 449	1 106	950	850	750	611		11 500				
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-						
Dividends received		-	-	-	-	-	-	-	-	-	-						
Fines		-	-	-	-	-	-	-	-	-	-						
Licences and permits		-	-	-	-	-	-	-	-	-	-						
Agency services		3	4	-	7	-	3	3	3	3	2		30				
Transfer receipts - operational		36 812	40	601	368	232	28 497	1 000	500	24 300	1 532		97 382				
Other revenue		1	17	85	136	1 843	2	5 250	7 600	8 800	10 243		52 676				
<b>Cash Receipts by Source</b>		<b>37 074</b>	<b>1 472</b>	<b>2 057</b>	<b>2 349</b>	<b>3 631</b>	<b>29 704</b>	<b>7 303</b>	<b>9 053</b>	<b>33 953</b>	<b>12 490</b>		<b>162 788</b>				
<b>Other Cash Flows by Source</b>																	
Transfers receipts - capital																	
Contributions & Contributed assets																	
Proceeds on disposal of PPE																	
Short term loans																	
Borrowing long term/financing																	
Increase in consumer deposits																	
Increase (increase) in non-current debtors																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
<b>Total Cash Receipts by Source</b>		<b>37 074</b>	<b>1 472</b>	<b>2 057</b>	<b>2 349</b>	<b>3 631</b>	<b>29 704</b>	<b>7 303</b>	<b>9 053</b>	<b>33 953</b>	<b>12 490</b>		<b>162 788</b>				
<b>Cash Payments by Type</b>																	
Employee related costs		3 720	3 439	3 469	3 503	3 615	3 582	3 940	3 940	3 940	5 626		46 653				
Remuneration of councillors		492	518	506	479	533	509	569	569	569	1 310		7 194				
Collection costs		-	-	-	-	-	-	-	-	-	-						
Interest paid		-	-	-	-	-	-	-	-	-	-						
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-						
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-						
Other materials		-	-	-	-	-	-	-	-	-	-						
Contracted services		219	194	243	223	283	289	456	456	456	457		4 190				
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other		11	40	601	368	232	1 067	8 500	2 800	2 250	5 044		26 163				
General expenses		848	2 745	7 036	8 109	4 374	2 030	5 437	5 737	5 437	16 988		78 988				
<b>Cash Payments by Type</b>		<b>5 290</b>	<b>6 936</b>	<b>11 857</b>	<b>12 682</b>	<b>9 037</b>	<b>7 477</b>	<b>18 902</b>	<b>13 502</b>	<b>12 652</b>	<b>29 407</b>		<b>162 708</b>				
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets																	
Repayment of borrowing																	
Other Cash Flows/Payments																	
<b>Total Cash Payments by Type</b>		<b>5 290</b>	<b>6 940</b>	<b>11 870</b>	<b>12 682</b>	<b>9 039</b>	<b>7 482</b>	<b>19 091</b>	<b>14 002</b>	<b>12 802</b>	<b>29 999</b>		<b>165 194</b>				
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>31 784</b>	<b>(5 468)</b>	<b>(9 812)</b>	<b>(10 333)</b>	<b>(5 408)</b>	<b>22 222</b>	<b>(11 789)</b>	<b>(4 950)</b>	<b>21 150</b>	<b>(6 750)</b>		<b>(2 405)</b>				
Cash/cash equivalents at the month/year beginning:		253 850	285 634	280 166	270 354	260 021	254 613	276 835	265 046	260 096	281 246		253 850		251 445	251 445	251 445
Cash/cash equivalents at the month/year end:		285 634	280 166	270 354	260 021	254 613	276 835	285 046	260 096	281 246	288 955		251 445		251 445	251 445	251 445

DC10 Cacadu - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Multi-year expenditure appropriation</b>	1																
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Planning and Infrastructure development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 appropriation</b>																	
Vote 1 - Executive and council		-	-	519	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Corporate Services		-	-	400	-	366	2 000	-	-	-	-	-	-	-	-	-	-
Vote 3 - Planning and Infrastructure development		-	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Health		-	-	211	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	109	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	19	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	-	-	1 365	-	366	2 000	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	2	-	-	1 365	-	366	2 000	-	-	-	-	-	-	-	-	-	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

DC10 Cacadu - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Capital Expenditure - Standard</b>																	
<b>Governance and administration</b>																	
Executive and council		-	-	622	-	366	2 000	-	-	-	-	-	-	10 000	(11 317)	1 672	-
Budget and treasury office		-	-	222	-	-	-	-	-	-	-	-	-	10 000	(9 475)	748	-
Corporate services		-	-	200	-	329	2 000	-	-	-	-	-	-	-	(1 904)	625	-
		-	-	200	-	37	-	-	-	-	-	-	-	-	62	299	-
<b>Community and public safety</b>																	
Community and social services		-	-	109	-	-	-	-	-	-	-	-	-	-	-	109	-
Sport and recreation																	
Public safety				109													
Housing																	
Health																	
<b>Economic and environmental services</b>																	
Planning and development		-	-	634	-	-	-	-	-	-	-	-	-	-	(9)	625	-
Road transport				634											(9)	625	-
Environmental protection																	
<b>Trading services</b>																	
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water																	
Waste water management																	
Waste management																	
<b>Other</b>																	
<b>Total Capital Expenditure - Standard</b>		-	-	1 365	-	366	2 000	-	-	-	-	-	-	10 000	(11 326)	2 405	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

DC10 Cacadu - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class -

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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>R thousands</b>													
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>													
<b>Infrastructure</b>													
Infrastructure - Road transport													
Roads, Pavements & Bridges													
Storm water													
Infrastructure - Electricity													
Generation													
Transmission & Reticleation													
Street Lighting													
Infrastructure - Water													
Dams & Reservoirs													
Water purification													
Reticleation													
Infrastructure - Sanitation													
Reticleation													
Sewerage purification													
Infrastructure - Other													
Refuse													
Transportation	2												
Gas													
Other	3												
<b>Community</b>													
Parks & gardens													
Sports Fields & stadia													
Swimming pools													
Community halls													
Libraries													
Recreational facilities													
Fire, safety & emergency													
Security and policing													
Buses													
Clinics													
Museums & Art Galleries													
Cemeteries													
Social rental housing													
Other													
<b>Heritage assets</b>													
Buildings													
Other													
<b>Investment properties</b>													
Housing development													
Other													
<b>Other assets</b>		13 731	-	-	-	-	(11 326)	(11 326)	2 405	-	-	-	
General vehicles													
Specialised vehicles	18												
Plant & equipment													
Computers - hardware/equipment													
Furniture and other office equipment		3 731					(1 326)	(1 326)	2 405				
Abattoirs													
Markets													
Civic Land and Buildings													
Other Buildings		10 000					(10 000)	(10 000)					
Other Land													
Surplus Assets - (Investment or Inventory)													
Other													
<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	13 731	-	-	-	-	(11 326)	(11 326)	2 405	-	-	-	
<b>Specialised vehicles</b>	18												
Refuse													
Fire													
Conservancy													
Ambulances													

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports: Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note, only
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G



DC10 Cacadu - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

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 renewal of existing assets by Asset Class/Sub-class</b>													
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
<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 renewal of existing assets to be adjusted</b>	1	-	-	-	-	-	-	-	-	-	-	-	-
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-	-

DC10 Cacadu - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 232	-	-	-	-	-	-	-	1 232	-	-
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		555	-	-	-	-	-	-	-	555	-	-
Computers - hardware/equipment		136	-	-	-	-	-	-	-	136	-	-
Furniture and other office equipment		41	-	-	-	-	-	-	-	41	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		500	-	-	-	-	-	-	-	500	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<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 Repairs and Maintenance Expenditure to be adjusted</b>	1	1 232	-	-	-	-	-	-	-	1 232	-	-
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

DC10 Cacadu - Supporting Table SB18d Consolidated Adjustments Budget - depreciation by asset class -

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		
<b>R thousands</b>												
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 505	-	-	-	-	-	-	-	1 505	-	-
General vehicles		483	-	-	-	-	-	-	-	483	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		452	-	-	-	-	-	-	-	452	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		570	-	-	-	-	-	-	-	570	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<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 Depreciation to be adjusted</b>	1	1 505	-	-	-	-	-	-	-	1 505	-	-
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

DC10 Cacadu - Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework						
								Budget Year 2014/15 Original Budget	Budget Year 2014/15 Adjusted Budget	Budget Year +1 2015/16 Original Budget	Budget Year +1 2015/16 Adjusted Budget	Budget Year +2 2016/17 Original Budget	Budget Year +2 2016/17 Adjusted Budget	
R thousand			3	6	4	4	5	13 731	2 405					
Parent municipality: List all capital programs/projects grouped by Municipal Vote The District Municipality does not have any capital projects which will result in the capitalisation of Infrastructural Assets. All assets budgeted for is for operational use and is categorised as PPE.														
Entities: List all capital programs/projects grouped by Municipal Entity Entity Name Project name														

References:

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

DC10 Cacadu - Supporting Table SB20 Adjusted Budget Municipal Entity Performance Summary -

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	3	4	capital	Unavoid.	Govt	9	10	Budget	Budget	Budget
R thousands	A	A1	B	5	6	8	F	G	H			
<b>Revenue By Municipal Entity</b>												
Cacadu District Development Agency		5 850								5 850		
Entity 2 total revenue												
Entity 3 (etc) total revenue												
<b>Total Operating Revenue</b>	1	5 850	-	-	-	-	-	-	-	5 850	-	-
<b>Expenditure By Municipal Entity</b>												
Cacadu District Development Agency		5 705								5 705		
Entity 2 total operating expenditure												
Entity 3 etc. total operating expenditure												
<b>Total Operating Expenditure</b>	2	5 705	-	-	-	-	-	-	-	5 705	-	-
<b>Capital Expenditure By Municipal Entity</b>												
Cacadu District Development Agency		145								145		
Entity 2 total capital expenditure												
Entity 3 etc. total capital expenditure												
<b>Total Capital Expenditure</b>	2	145	-	-	-	-	-	-	-	145	-	-

**References**

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