

DC31

NKANGALA DISTRICT MUNICIPALITY



ADJUSTMENT BUDGET

2014/2015



Municipal Manager's quality certificate

I, SKOSANA M.M., Municipal Manager of Nkangala District Municipality, hereby certify that the Annual Adjustment Budget 2014/15 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Annual Adjustment Budget 2014/15 and supporting documents are consistent with the Integrated Development Plan of the municipality.

Signature:

MMS

MM Skosana

Municipal Manager of Nkangala District Municipality (DC31)

Date:

26/02/2015

DM293/02/2015

ADJUSTMENT OF 2014/15 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) AND INTEGRATED DEVELOPMENT PLAN(IDP)

RESOLVED:

- 1 **THAT** the 2014/15 Adjustment of Service Delivery and Budget Implementation Plan (SDBIP), and the amended Integrated Development Plan (IDP) Development Plan of the District is noted.
- 2 **THAT** the 2014/15 Adjustment of Service Delivery and Budget Implementation Plan (SDBIP), and the amended Integrated Development Plan (IDP) Development Plan the District be published for 21 days to invite Public comments in terms of the applicable legislation.

DM294/02/2015

ADJUSTMENT BUDGET, REVISED IDP & REVISED SDBIP: 2014/2015 FINANCIAL YEAR

RESOLVED:

- 1 **THAT** Council's adjustment budget for the 2014/15 financial year as summarised above and contained in **ANNEXURE "GGG" page 1594 to 1625** is approved.
- 2 **THAT** the 2014/15 Adjusted Annual Budget including the Amendment of Chapter 5 of 2014/15 IDP and Chapters 4, 5 and 6 of the SDBIP contained in **ANNEXURE "HHH" page 1626 to 1694** respectively is approved.
- 3 **THAT** the Adjustment budget, revised SDBIP, revised IDP be submitted to National and Provincial Treasury.
- 4 **THAT** the Adjustment budget, revised SDBIP, revised IDP and amended performance agreements be placed on the municipal website.
- 5 **THAT** the proposed amendments to the 2014/15 IDP be published for 21 days as per the provisions of the Local Government: Municipal Planning and Performance Management Regulations.
- 6 **THAT** the Adjustment Budget be advertised in terms of Section 21(1) of the Municipal Systems Act, Act 32 of 2000.
- 7 **THAT** the DBSA loan payment be excluded from the budget adjustment.

DM294 /02/2015

ADJUSTMENT BUDGET, REVISED IDP & REVISED SDBIP: 2014/2015 FINANCIAL YEAR

REPORT OF THE MUNICIPAL MANAGER:

- 1 Section 28 of the MFMA states that a municipality may revise an approved annual budget through an adjustment budget, under the following conditions:-
 - a) an explanation how the adjustment budget affects the annual budget;
 - b) a motivation of any material changes to the annual budget;
 - c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
 - d) any other supporting documentation that may be prescribed.

- 2 Council at its meeting held on 28 May 2014 considered and approved its annual budget for the 2014/2015 financial year as per item **DMS310/05/2014** in terms of Section 24 of the MFMA.
 - 1 **THAT** the final annual budget for the financial year 2014/15 and the multi-year and single-year capital appropriations attached hereto as ANNEXURE be approved in terms of section 24(1) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) as set out in the following tables:
 - i. Budgeted Financial Performance (revenue and expenditure by standard classification) (A2) as contained in ANNEXURE ____ page
 - ii. Budgeted Financial Performance (revenue and expenditure by municipal vote) (A3) as contained in ANNEXURE ____ page ;
 - iii. Budgeted Financial Performance (revenue by source and expenditure by type) (A4) as contained in ANNEXURE ____ page
 - iv. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source (A5) as contained ANNEXURE ____ page.

 - 2 **THAT** the budgeted financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and service delivery targets be approved as set out in the following tables:
 - i. Budgeted Financial Position (A6) as contained in ANNEXURE ____ page
 - ii. Budgeted Cash Flows (A7) as contained in ANNEXURE ____ page
 - iii. Cash backed reserves and accumulated surplus reconciliation (A8) as contained in ANNEXURE ____ page
 - iv. Asset management (A9) as contained in ANNEXURE ____ page

- 3 **THAT** the quality certification of the draft budget signed by the Acting Municipal Manager as required by section 5 of the Municipal Budget and Reporting regulations attached hereto as ANNEXURE ___ page ___ be noted.

The District received an unqualified audit opinion with matters of emphasis and other matters on the Annual Financial Statements of 2013/2014. Auditor General has expressed a qualified opinion on the reliability of performance information as provided in the annual Performance report.

In terms of section 72(1) of the Municipal Finance Management Act, Act 56 of 2003, the accounting officer must, by 25 January of each year, assess the performance of the municipality during the first half of the financial year. The accounting officer has submitted a report to the Executive Mayor, National and Provincial Treasury on 22 January 2015 and to Council on 21 January 2015.

The purpose of the mid-year assessment report is to report on various financial indicators as required by the abovementioned provisions for the first half of the financial year. Section 72(3) further stipulates that as part of the assessment, recommendations must be made whether an adjustment budget is necessary, taking into consideration the revised projections for revenue and expenditure.

Council resolved amongst others under item **DMS 03/01/2015** on the 21 January 2015 as follows:

- “1 **That** the mid-year budget and performance assessment as tabled in terms of section 72 of the Municipal Finance Management Act, (Act 56 of 2003) be noted.
- 2 **That** the 2014/2015 IDP, SDBIP and performance agreements be reviewed to address the issues raised by the Auditor General in the 2013/14 audit report during the adjustment budget process during February 2015.
- 3 **That** capital and project expenditures be realistically aligned to actual spending patterns and spread over the full MTREF where required.
- 4 **That** the 2014/2015 annual budget be adjusted during February 2015.
- 5 **That** the mid-year budget and performance assessment report be submitted to National and Provincial Treasury by 22 January 2014.
- 6 **That** the mid-year budget and performance assessment report be placed on the municipal website within five working days after it was tabled to the Executive Mayor.
- 7 **That** it be noted that it is no acceptable that Capital Expenditure be so low. An action plan to be compiled for implementation.

In terms of Section 28 of the MFMA, the following has necessitated the adjustment budget:

- a) Sect 28 (2) (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- b) Sect 28 (2) (b) ... may appropriate additional revenues that have become available over and above those anticipated in the annual budget
- c) Sect 28 (2) (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;

- d) Sect 28 (2) (f) may correct any errors in the annual budget
- e) Sect 28 (2) (g) may provide for any other expenditure within a prescribed framework.

3 Herewith is a discussion of the effects and financial implications of the adjustments.

3.1 **Revenue**

3.1.1 *Adjustment to Revenue*

DC31 Nkangala - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2014/15				Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	+1 2015/16	+2 2016/17	
R thousands	1	A	3 A1	8 F	9 G	10 H		
Revenue By Source								
Rental of facilities and equipment		110	110	(23)	(23)	87	134	143
Interest earned - external investments		17 435	17 435	(3 150)	(3 150)	14 285	15 757	16 781
Interest earned - outstanding debtors		5	5	(5)	(5)	-	-	-
Transfers recognised - operating		324 272	324 272	2 188	2 188	326 460	332 998	338 157
Other revenue	2	1 885	1 885	5 563	5 563	7 448	1 943	2 069
Total Revenue (excluding capital transfers and contributions)		343 707	343 707	4 573	4 573	348 280	350 831	357 149

a) *Rental of facilities*

Renting of the facilities to outsiders has yielded lower revenue than expected. It is anticipated that only R87 000 will be realized by 30 June 2015

b) *Interest on external investments*

Interest on investments realized lower than the expected revenue and needs an downward adjustment of R3 150 000 to adjust the budget to R14 285 000 up to the end of the financial year. The reduction in the revenue will be necessitated by the proposed settlement of the loans.

c) *Interest on debtors*

The district has only limited sundry debtors as the NDM is now occupying most of the office space of the main building. The only offices which are rented out are to COGTA and interest is not applicable in terms of the contractual agreement. The interest on debtors figure will be decreased from R5 000 to NIL.

d) *Other revenue*

It is anticipated that other revenue will be adjusted upward with R5 563 200 for the financial year due to the donation of land from the Steve Tshwete Local Municipality and also the donation from Shanduka.

Transfers recognized

e) *Transfers recognized will be adjusted upward with R2 188 085 due to Data cleansing grant received from Provincial Treasury for data cleansing projects of Victor KHanye, Emakhazeni and Emalahleni Local Municipalities.*

f) *Therefore the total revenue of R343 707 00 which was originally budgeted, will increase to R348 790 235.*

3.2 Expenditure

3.2.1 Adjustment to Expenditure

Description	Ref	Budget Year 2014/15				Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	+1 2015/16	+2 2016/17	
R thousands	1	A	3 A1	8 F	9 G	10 H		
Expenditure By Type								
Employee related costs		117 699	117 699	(9 805)	(9 805)	107 894	118 630	126 212
Remuneration of councillors		16 826	16 826	-	-	16 826	17 893	19 027
Debt impairment		15	15	(15)	(15)	-	-	-
Depreciation & asset impairment		9 572	9 572	(1 347)	(1 347)	8 225	8 897	7 794
Finance charges		4 400	4 400	(600)	(600)	3 800	3 664	2 867
Other materials		804	754	(30)	(30)	724	720	652
Contracted services		15 015	15 179	(3 886)	(3 886)	11 292	14 884	15 619
Transfers and grants		245 809	238 228	(48 254)	(48 254)	189 974	130 168	96 155
Other expenditure		78 250	85 717	7 615	7 615	93 332	79 555	84 251
Total Expenditure		488 390	488 390	(56 323)	(56 323)	432 067	374 411	352 577
Surplus/(Deficit)		(144 683)	(144 683)	60 896	60 896	(83 787)	(23 580)	4 573
Contributed assets				510	510	510	-	-
Surplus/ (Deficit) for the year		(144 683)	(144 683)	61 406	61 406	(83 277)	(23 580)	4 573

- a) Changes to operational expenditure
- i. Saving on Employee related cost of R9 804 768
 - ii. Decrease in non-cash items (depreciation of R1 347 172 and debt impairment R15 000) total to R1 362 172
 - iii. Decrease on Other materials of R30 000
 - iv. Decrease in finance charges of R 600 000
 - v. Decrease on contracted services of R3 886 320
 - vi. Savings on multi-year Transfers and Grants to Local Municipalities of R48 253 973 and
 - vii. Increase on other expenditure of R7 614 630
- b) The savings amongst others are related to the following:
- i. Salaries – R9 804 768 (Due to vacancies which had not yet been filled and now pro-rata budgeted for, as well as the reduction of the provision previously made for the wage curve).
 - ii. Multi-year transfers and grants to Local Municipalities – R48 253 973 (Aligning budgeted amounts to actual expenditure realized during the first six months of the financial year, as well as alignment of projected roll-overs from 2013/2014 to the current financial year, as well as other savings)
- c) In addition to before mentioned, planning of projects had been revisited by managers and an amount of R34,6 million rand will be carried forward to the next financial year, in respect of projects where it cannot be foreseen that the total budgets will be spent by 30 June 2015, and meet the criteria of multi-year projects.

A high level summary of savings, additional requests and carry overs are presented below:

Department	Roll Over	Description
Tourism	3.7 m	Victor Khanye market stalls, poultry farm and brick manufacturing projects
Town Planning	1.7 m	Various town planning projects as well as Outdoor policy and bylaws
Technical	29.2 m	Steve Tshwete : Skietbaan reservoir, Upgrade Klein Olifants, Roads and stormwater Ext 18, Hendrina stormwater Emakhazeni : Fire House in Emthonjeni Thembisile Hani : Zakheni, Mountain View and Tweefontein water reticulation. Multi Purpose Bridge
Total	34.6 m	

3.4 Capital Budget

Adjustment to Expenditure

Description	Ref	Budget Year 2014/15					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		5	10	11	12	+1 2015/16	+2 2016/17	
		A	A1	F	G	H		
Capital Expenditure - Standard								
<i>Governance and administration</i>		6 042	6 042	(626)	(626)	5 416	2 364	1 605
Executive and council		1 540	1 540	1 170	1 170	2 710	1 252	1 249
Budget and treasury office		313	313	-	-	313	118	126
Corporate services		4 190	4 190	(1 796)	(1 796)	2 393	994	230
<i>Community and public safety</i>		27 790	27 790	119	119	27 910	22 505	2 100
Community and social services		78	78	-	-	78	80	-
Sport and recreation		-	-	-	-	-	-	-
Public safety		26 912	26 912	(356)	(356)	26 556	22 125	2 100
Housing		-	-	-	-	-	-	-
Health		800	800	475	475	1 275	300	-
<i>Economic and environmental services</i>		21	21	-	-	21	22	-
Planning and development		21	21	-	-	21	22	-
Road transport		-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	33 853	33 853	(507)	(507)	33 346	24 891	3 705
Funded by:								
Public contributions & donations				510	510	510		
Borrowing								
Internally generated funds		33 853	33 853	(1 017)	(1 017)	32 836	24 891	3 705
Total Capital Funding		33 853	33 853	(507)	(507)	33 346	24 891	3 705

- a) Changes were made to the capital budget in order to align operational and capital expenditure respectively. As a result hereof the anticipated capital budget of R33 853 060 was adjusted downward to R33 345 894 for the 2014/2015 financial year

The capital budget of R33,8 m included the following amounts which had been reduced:

- R2.75m for the procurement of a performance management solution which will address the issues raised by the Auditor General on the 2012/2013 and 2013/2014 Audit Reports regarding performance management. The system is on a rental agreement and does not constitute an asset.
- An amount of R741 773 rectified to an operational vote for the Hazzmat response vehicle of Victor Khanye
- An amount of R4.45m for capital projects which had been made provision for as a roll over but was actually spent during the 2013/2014 financial year.

Additional requests on the Capital Budget had been catered for:

- An additional amount of R50 000 to enable the acquiring of firearms
- An additional amount of R280 000 to cover for a shortfall and new computer equipment
- A wheelchair ramp in the amount of R160 000
- Donated land from Steve Tshwete R510 000
- Additional funds provided for on Mayoral vehicle and also to cater for LDV R500 000
- Two off road response and support vehicles R2,09 m
- R673 000 for the acquiring of computer equipment and management information services for Municipal Health
- Skid units R300 000
- Modification of incident command units R2,45m

The net decrease on the capital budget, after the request for decreases and increases had been taken into account, amounts to R507 166.

- 4 The total effect of the adjustment on the budget is summarised in table B1 as per the Adjustment Budget Schedules **Annexure “ ”page _____**

DC31 Nkangala - Table B1 Adjustments Budget Summary -

Description	Budget Year 2014/15					Budget Year	Budget Year
	Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
	1	6	7	8			
R thousands	A	A1	F	G	H		
Financial Performance							
Investment revenue	17 435	17 435	(3 150)	(3 150)	14 285	15 757	16 781
Transfers recognised - operational	324 272	324 272	2 188	2 188	326 460	332 998	338 157
Other own revenue	2 000	2 000	5 535	5 535	7 535	2 077	2 212
Total Revenue (excluding capital transfers and contributions)	343 707	343 707	4 573	4 573	348 280	350 831	357 149
Employee costs	117 699	117 699	(9 805)	(9 805)	107 894	118 630	126 212
Remuneration of councillors	16 826	16 826	-	-	16 826	17 893	19 027
Depreciation & asset impairment	9 572	9 572	(1 347)	(1 347)	8 225	8 897	7 794
Finance charges	4 400	4 400	(600)	(600)	3 800	3 664	2 867
Materials and bulk purchases	804	754	(30)	(30)	724	720	652
Transfers and grants	245 809	238 228	(48 254)	(48 254)	189 974	130 168	96 155
Other expenditure	93 280	100 911	3 713	3 713	104 624	94 439	99 870
Total Expenditure	488 390	488 390	(56 323)	(56 323)	432 067	374 411	352 577
Surplus/(Deficit)	(144 683)	(144 683)	60 896	60 896	(83 787)	(23 580)	4 573
Transfers recognised - capital	-	-	-	-	-	-	-
Contributions recognised - capital & contributed a	-	-	510	510	510	-	-
Surplus/(Deficit) after capital transfers & contributions	(144 683)	(144 683)	61 406	61 406	(83 277)	(23 580)	4 573
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(144 683)	(144 683)	61 406	61 406	(83 277)	(23 580)	4 573
Capital expenditure & funds sources							
Capital expenditure	33 853	33 853	(507)	(507)	33 346	24 891	3 705
Transfers recognised - capital	-	-	-	-	-	-	-
Public contributions & donations	-	-	510	510	510	-	-
Borrowing	-	-	-	-	-	-	-
Internally generated funds	33 853	33 853	(1 017)	(1 017)	32 836	24 891	3 705
Total sources of capital funds	33 853	33 853	(507)	(507)	33 346	24 891	3 705
Financial position							
Total current assets	144 763	-	69 980	69 980	214 743	95 018	84 459
Total non current assets	268 420	-	-	-	268 420	174 118	170 204
Total current liabilities	52 672	-	4 496	4 496	57 169	44 178	49 714
Total non current liabilities	36 461	-	4 078	4 078	40 539	14 574	15 448
Community wealth/Equity	324 050	-	61 406	61 406	385 456	210 384	189 500
Cash flows							
Net cash from (used) operating	(135 125)	-	(76 912)	(76 912)	(212 037)	11 837	13 327
Net cash from (used) investing	(33 853)	-	-	-	(33 853)	(25 041)	(3 880)
Net cash from (used) financing	(6 130)	-	-	-	(6 130)	-	-
Cash/cash equivalents at the year end	31 258	-	182 775	182 775	214 032	200 828	210 275
Cash backing/surplus reconciliation							
Cash and investments available	206 385	-	(20)	(20)	206 365	64 557	70 198
Application of cash and investments	27 247	-	11 564	11 564	38 810	26 322	32 522
Balance - surplus (shortfall)	179 138	-	(11 584)	(11 584)	167 554	38 234	37 675
Asset Management							
Asset register summary (WDV)	123 738	-	-	-	123 738	174 118	170 204
Depreciation & asset impairment	9 572	9 572	(1 347)	(1 347)	8 225	8 897	7 794
Renewal of Existing Assets	-	-	-	-	-	-	-
Repairs and Maintenance	11 491	12 080	691	691	12 771	9 376	10 111

- 5 On the basis of the before mentioned Budget adjustment, resulting from the Medium Term Budget Assessment Report and most importantly performance related issues raised in the 2013/14 Audit Outcome by the Auditor-General, the amendment of the 2014/15 IDP and Service Delivery and Budget Implementation Plan (SDBIP) respectively is proposed.

The proposed amendment covers Section 5 of the 2014/15 IDP on NDM Development, Priorities, Objectives, Strategies, and KPI's per KPA and Projects, which falls under pages 170-209. In the 2014/15 SDBIP, the proposal covers Chapter 4 on quarterly projections of Service Delivery Targets and Performance Indicators pages 14-48, and Chapter 6 on NDM projects and programmes for Local Municipalities respectively. These Proposed Amendments in terms of section 5 of 2014/15 IDP contained in **ANNEXURE “ “page ___ to ___ and Chapter 4&6 of the SDBIP contained in ANNEXURE “ “page ___ to ___ respectively is attached hereto.**

The primary aim of this amendment is to ensure perfect alignment between the 2014/15 IDP, Budget and SDBIP, and secondly to ensure that all the performance indicators therein satisfy the Specific, Measurable, Achievable, Relevant and Time-bound (SMART) criteria.

6 **It is therefore suggested:**

- 6.1 **THAT** Council's adjustment budget for the 2014/15 financial year as summarised above and contained in **ANNEXURE “ ” page ___ to ___** be approved.
- 6.2 **THAT** the 2014/15 Adjusted Annual Budget including the amendment of section 5 of 2014/15 IDP contained in **ANNEXURE “ “page ___ to ___ and Chapter 4&6 of the SDBIP contained in ANNEXURE “ “page ___ to ___** respectively be approved.
- 6.3 **THAT** the Adjustment budget, revised SDBIP, revised IDP be submitted to National and Provincial Treasury.
- 6.4 **THAT** the Adjustment budget, revised SDBIP, revised IDP and amended performance agreements be placed on the municipal website.
- 6.5 **THAT** the proposed amendments to the 2014/15 IDP be published for 21 days as per the provisions of the Local Government: Municipal Planning and Performance Management Regulations.
- 6.6 **THAT** the Adjustment Budget be advertised in terms of Section 21(1) of the Municipal Systems Act, Act 32 of 2000.

RECOMMENDATION BY THE MUNICIPAL MANAGER:

- 1 **THAT** Council's adjustment budget for the 2014/15 financial year as summarised above and contained in **ANNEXURE “ ” page ___ to ___** be approved.
- 2 **THAT** the 2014/15 Adjusted Annual Budget including the amendment of section 5 of 2014/15 IDP contained in **ANNEXURE “ “page ___ to ___ and Chapter 4&6 of the SDBIP contained in ANNEXURE “ “page ___ to ___** respectively be approved.
- 3 **THAT** the Adjustment budget, revised SDBIP, revised IDP be submitted to National and Provincial Treasury.

- 4 **THAT** the Adjustment budget, revised SDBIP, revised IDP and amended performance agreements be placed on the municipal website.
- 5 **THAT** the proposed amendments to the 2014/15 IDP be published for 21 days as per the provisions of the Local Government: Municipal Planning and Performance Management Regulations.
- 6 **THAT** the Adjustment Budget be advertised in terms of Section 21(1) of the Municipal Systems Act, Act 32 of 2000.

THE EXECUTIVE MAYOR RESOLVED TO RECOMMEND:

- 1 **THAT** Council's adjustment budget for the 2014/15 financial year as summarised above and contained in **ANNEXURE " "** page ___ to ___ be approved.
- 2 **THAT** the 2014/15 Adjusted Annual Budget including the amendment of section 5 of 2013/14 IDP contained in **ANNEXURE " "page ___ to ___** and Chapter 4&6 of the SDBIP contained in **ANNEXURE " "page ___ to ___** respectively be approved.
- 3 **THAT** the Adjustment budget, revised SDBIP, revised IDP be submitted to National and Provincial Treasury.
- 4 **THAT** the Adjustment budget, revised SDBIP, revised IDP and amended performance agreements be placed on the municipal website.
- 5 **THAT** the proposed amendments to the 2014/15 IDP be published for 21 days as per the provisions of the Local Government: Municipal Planning and Performance Management Regulations.
- 6 **THAT** the Adjustment Budget be advertised in terms of Section 21(1) of the Municipal Systems Act, Act 32 of 2000.

DC31 Nkangala - Table B1 Adjustments Budget Summary -

Description	Budget Year 2014/15					Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	6 F	7 G	8 H		
R thousands							
Financial Performance							
Investment revenue	17 435	17 435	(3 150)	(3 150)	14 285	15 757	16 781
Transfers recognised - operational	324 272	324 272	2 188	2 188	326 460	332 998	338 157
Other own revenue	2 000	2 000	5 535	5 535	7 535	2 077	2 212
Total Revenue (excluding capital transfers and contributions)	343 707	343 707	4 573	4 573	348 280	350 831	357 149
Employee costs	117 699	117 699	(9 805)	(9 805)	107 894	118 630	126 212
Remuneration of councillors	16 826	16 826	-	-	16 826	17 893	19 027
Depreciation & asset impairment	9 572	9 572	(1 347)	(1 347)	8 225	8 897	7 794
Finance charges	4 400	4 400	(600)	(600)	3 800	3 664	2 867
Materials and bulk purchases	804	754	(30)	(30)	724	720	652
Transfers and grants	245 809	238 228	(48 254)	(48 254)	189 974	130 168	96 155
Other expenditure	93 280	100 911	3 713	3 713	104 624	94 439	99 870
Total Expenditure	488 390	488 390	(56 323)	(56 323)	432 067	374 411	352 577
Surplus/(Deficit)	(144 683)	(144 683)	60 896	60 896	(83 787)	(23 580)	4 573
Transfers recognised - capital	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	510	510	510	-	-
Surplus/(Deficit) after capital transfers & contributions	(144 683)	(144 683)	61 406	61 406	(83 277)	(23 580)	4 573
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(144 683)	(144 683)	61 406	61 406	(83 277)	(23 580)	4 573
Capital expenditure & funds sources							
Capital expenditure	33 853	33 853	(507)	(507)	33 346	24 891	3 705
Transfers recognised - capital	-	-	-	-	-	-	-
Public contributions & donations	-	-	510	510	510	-	-
Borrowing	-	-	-	-	-	-	-
Internally generated funds	33 853	33 853	(1 017)	(1 017)	32 836	24 891	3 705
Total sources of capital funds	33 853	33 853	(507)	(507)	33 346	24 891	3 705
Financial position							
Total current assets	144 763	-	69 980	69 980	214 743	95 018	84 459
Total non current assets	268 420	-	-	-	268 420	174 118	170 204
Total current liabilities	52 672	-	4 496	4 496	57 169	44 178	49 714
Total non current liabilities	36 461	-	4 078	4 078	40 539	14 574	15 448
Community wealth/Equity	324 050	-	61 406	61 406	385 456	210 384	189 500
Cash flows							
Net cash from (used) operating	(135 125)	-	(76 912)	(76 912)	(212 037)	11 837	13 327
Net cash from (used) investing	(33 853)	-	-	-	(33 853)	(25 041)	(3 880)
Net cash from (used) financing	(6 130)	-	-	-	(6 130)	-	-
Cash/cash equivalents at the year end	31 258	-	182 775	182 775	214 032	200 828	210 275
Cash backing/surplus reconciliation							
Cash and investments available	206 385	-	(20)	(20)	206 365	64 557	70 198
Application of cash and investments	27 247	-	11 564	11 564	38 810	26 322	32 522
Balance - surplus (shortfall)	179 138	-	(11 584)	(11 584)	167 554	38 234	37 675
Asset Management							
Asset register summary (WDV)	123 738	-	-	-	123 738	174 118	170 204
Depreciation & asset impairment	9 572	9 572	(1 347)	(1 347)	8 225	8 897	7 794
Renewal of Existing Assets	-	-	-	-	-	-	-
Repairs and Maintenance	11 491	12 080	691	691	12 771	9 376	10 111

DC31 Nkangala - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2014/15									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2015/16	+2 2016/17	
Revenue - Standard													
<i>Governance and administration</i>		342 773	342 773	-	-	-	-	5 083	5 083	347 856	349 864	356 131	
Executive and council		-	-	-	-	-	-	5	5	5	-	-	
Budget and treasury office		342 773	342 773	-	-	-	-	5 078	5 078	347 851	349 864	356 131	
Corporate services		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		934	934	-	-	-	-	-	-	934	967	1 018	
Planning and development		934	934	-	-	-	-	-	-	934	967	1 018	
Road transport		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	343 707	343 707	-	-	-	-	5 083	5 083	348 790	350 831	357 149	
Expenditure - Standard													
<i>Governance and administration</i>		148 044	148 044	-	-	-	-	465	465	148 509	135 906	143 281	
Executive and council		69 633	69 633	-	-	-	-	10 197	10 197	79 830	73 628	78 672	
Budget and treasury office		40 457	40 457	-	-	-	-	(577)	(577)	39 880	28 580	29 359	
Corporate services		37 953	37 953	-	-	-	-	(9 155)	(9 155)	28 798	33 697	35 249	
<i>Community and public safety</i>		75 978	79 778	-	-	-	-	(16 455)	(16 455)	63 323	67 315	69 671	
Community and social services		13 665	17 515	-	-	-	-	(2 832)	(2 832)	14 683	13 330	14 661	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		38 089	38 089	-	-	-	-	(6 427)	(6 427)	31 662	31 496	30 466	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		24 224	24 174	-	-	-	-	(7 196)	(7 196)	16 978	22 488	24 545	
<i>Economic and environmental services</i>		248 384	244 584	-	-	-	-	(39 518)	(39 518)	205 066	167 490	137 625	
Planning and development		227 877	224 077	-	-	-	-	(30 912)	(30 912)	193 165	164 753	134 757	
Road transport		20 506	20 506	-	-	-	-	(8 606)	(8 606)	11 901	2 737	2 868	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		15 984	15 984	-	-	-	-	(814)	(814)	15 170	3 700	2 000	
Total Expenditure - Standard	3	488 390	488 390	-	-	-	-	(56 323)	(56 323)	432 067	374 411	352 577	
Surplus/ (Deficit) for the year		(144 683)	(144 683)	-	-	-	-	61 406	61 406	(83 277)	(23 580)	4 573	

Municipal governance and administration	148 044	148 044	-	-	-	-	465	465	148 509	135 906	143 281
Executive and council	69 633	69 633	-	-	-	-	10 197	10 197	79 830	73 628	78 672
<i>Mayor and Council</i>	54 501	54 501	-	-	-	-	12 588	12 588	67 088	57 927	61 506
<i>Municipal Manager</i>	15 133	15 133	-	-	-	-	(2 391)	(2 391)	12 742	15 701	17 167
Budget and treasury office	40 457	40 457	-	-	-	-	(577)	(577)	39 880	28 580	29 359
Corporate services	37 953	37 953	-	-	-	-	(9 155)	(9 155)	28 798	33 697	35 249
<i>Human Resources</i>	8 280	8 280	-	-	-	-	(2 632)	(2 632)	5 648	9 271	9 686
<i>Information Technology</i>	9 005	9 005	-	-	-	-	(1 329)	(1 329)	7 676	4 128	4 328
<i>Property Services</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Other Admin</i>	20 668	20 668	-	-	-	-	(5 194)	(5 194)	15 475	20 297	21 235
Community and public safety	75 978	79 778	-	-	-	-	(16 455)	(16 455)	63 323	67 315	69 671
Community and social services	13 665	17 515	-	-	-	-	(2 832)	(2 832)	14 683	13 330	14 661
<i>Libraries and Archives</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Museums & Art Galleries etc</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Cemeteries & Crematoriums</i>	715	4 515	-	-	-	-	(290)	(290)	4 225	-	540
<i>Child Care</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Other Community</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Other Social</i>	12 951	13 001	-	-	-	-	(2 543)	(2 543)	10 458	13 330	14 121
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Public safety	38 089	38 089	-	-	-	-	(6 427)	(6 427)	31 662	31 496	30 466
<i>Police</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Fire</i>	31 618	31 618	-	-	-	-	(5 666)	(5 666)	25 952	25 581	24 435
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	6 471	6 471	-	-	-	-	(761)	(761)	5 710	5 915	6 031
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	24 224	24 174	-	-	-	-	(7 196)	(7 196)	16 978	22 488	24 545
<i>Clinics</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	24 224	24 174	-	-	-	-	(7 196)	(7 196)	16 978	22 488	24 545
Economic and environmental services	248 384	244 584	-	-	-	-	(39 518)	(39 518)	205 066	167 490	137 625
Planning and development	227 877	224 077	-	-	-	-	(30 912)	(30 912)	193 165	164 753	134 757
<i>Economic Development/Planning</i>	22 061	22 061	-	-	-	-	2 604	2 604	24 665	30 806	25 993
<i>Town Planning/Building enforcement</i>	64 063	50 596	-	-	-	-	(15 753)	(15 753)	34 844	45 883	51 152
<i>Licensing & Regulation</i>	141 753	151 420	-	-	-	-	(17 763)	(17 763)	133 657	88 064	57 612
Road transport	20 506	20 506	-	-	-	-	(8 606)	(8 606)	11 901	2 737	2 868
<i>Roads</i>	20 506	20 506	-	-	-	-	(8 606)	(8 606)	11 901	2 737	2 868
<i>Public Buses</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-
Trading services	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
<i>Electricity Distribution</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Electricity Generation</i>	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste</i>	-	-	-	-	-	-	-	-	-	-	-
Other	15 984	15 984	-	-	-	-	(814)	(814)	15 170	3 700	2 000
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Tourism</i>	15 984	15 984	-	-	-	-	(814)	(814)	15 170	3 700	2 000
<i>Forestry</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	488 390	488 390	-	-	-	-	(56 323)	(56 323)	432 067	374 411	352 577
Surplus/ (Deficit) for the year	(144 683)	(144 683)	-	-	-	-	61 406	61 406	(83 277)	(23 580)	4 573

DC31 Nkangala - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	5	5	5	-	-
Vote 2 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		342 773	342 773	-	-	-	-	5 078	5 078	347 851	349 864	356 131
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DPU AND IDP		934	934	-	-	-	-	-	-	934	967	1 018
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL GOVERNMENTS		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	343 707	343 707	-	-	-	-	5 083	5 083	348 790	350 831	357 149
Expenditure by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		107 706	107 706	-	-	-	-	11 979	11 979	119 685	109 369	107 970
Vote 2 - ADMINISTRATION		37 953	37 953	-	-	-	-	(9 155)	(9 155)	28 798	33 697	35 249
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		40 457	40 457	-	-	-	-	(577)	(577)	39 880	28 580	29 359
Vote 4 - COMMUNITY & SOCIAL SERVICES		75 264	75 264	-	-	-	-	(16 166)	(16 166)	59 098	67 315	69 131
Vote 5 - Technical Services and PMU		55 165	45 533	-	-	-	-	(17 772)	(17 772)	27 762	27 756	33 450
Vote 6 - DPU AND IDP		30 092	30 057	-	-	-	-	(6 870)	(6 870)	23 187	19 629	19 806
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL GOVERNMENTS		141 753	151 420	-	-	-	-	(17 763)	(17 763)	133 657	88 064	57 612
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	488 390	488 390	-	-	-	-	(56 323)	(56 323)	432 067	374 411	352 577
Surplus/ (Deficit) for the year	2	(144 683)	(144 683)	-	-	-	-	61 406	61 406	(83 277)	(23 580)	4 573

DC31 Nkangala - Table B3 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	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
Revenue by Vote	1												
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	5	5	5	-	-	
EXECUTIVE MAYOR		-	-	-	-	-	-	5	5	5	-	-	
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	
RISK UNIT		-	-	-	-	-	-	-	-	-	-	-	
INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-	-	
AUDIT COMMITTEE		-	-	-	-	-	-	-	-	-	-	-	
LED AGENCY		-	-	-	-	-	-	-	-	-	-	-	
TOURISM		-	-	-	-	-	-	-	-	-	-	-	
PMU		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	
CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	
HUMAN RESOURCES		-	-	-	-	-	-	-	-	-	-	-	
IT		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		342 773	342 773	-	-	-	-	5 078	5 078	347 851	349 864	356 131	
FINANCE		342 773	342 773	-	-	-	-	5 078	5 078	347 851	349 864	356 131	
INTERNS		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	
FIRE		-	-	-	-	-	-	-	-	-	-	-	
REGIONAL FIRE		-	-	-	-	-	-	-	-	-	-	-	
CEMETERIES		-	-	-	-	-	-	-	-	-	-	-	
OTHER SOCIAL		-	-	-	-	-	-	-	-	-	-	-	
DISASTER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	
HEALTH		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-	-	-	-	-	
PLANNING		-	-	-	-	-	-	-	-	-	-	-	
ROADS		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - DPU AND IDP		934	934	-	-	-	-	-	-	934	967	1 018	
IDP		934	934	-	-	-	-	-	-	934	967	1 018	
TOWN PLANNING		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL MUNI'S		-	-	-	-	-	-	-	-	-	-	-	
DR JS MOROKA LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-	
EMALAHLENI LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-	
THEMBISILE HANI LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-	
EMAKHAZENI LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-	
STEVE TSHWETE LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-	
VICTOR KHANYE LOCAL MUNICIPALITY		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	343 707	343 707	-	-	-	-	5 083	5 083	348 790	350 831	357 149	
Expenditure by Vote	1												
Vote 1 - EXECUTIVE & COUNCIL		107 706	107 706	-	-	-	-	11 979	11 979	119 685	109 369	107 970	
EXECUTIVE MAYOR		54 501	54 501	-	-	-	-	12 588	12 588	67 088	57 927	61 506	
MUNICIPAL MANAGER		5 247	5 247	-	-	-	-	(1 273)	(1 273)	3 975	5 560	6 010	
RISK UNIT		1 537	1 537	-	-	-	-	(449)	(449)	1 087	1 139	1 208	
INTERNAL AUDIT		7 294	7 294	-	-	-	-	(669)	(669)	6 625	7 850	8 699	
AUDIT COMMITTEE		1 055	1 055	-	-	-	-	-	-	1 055	1 152	1 250	
LED AGENCY		22 061	22 061	-	-	-	-	2 604	2 604	24 665	30 806	25 993	
TOURISM		15 984	15 984	-	-	-	-	(814)	(814)	15 170	3 700	2 000	
PMU		27	27	-	-	-	-	(7)	(7)	20	1 235	1 305	
Vote 2 - ADMINISTRATION		37 953	37 953	-	-	-	-	(9 155)	(9 155)	28 798	33 697	35 249	
CORPORATE SERVICES		20 668	20 668	-	-	-	-	(5 194)	(5 194)	15 475	20 297	21 235	
HUMAN RESOURCES		8 280	8 280	-	-	-	-	(2 632)	(2 632)	5 648	9 271	9 686	
IT		9 005	9 005	-	-	-	-	(1 329)	(1 329)	7 676	4 128	4 328	
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		40 457	40 457	-	-	-	-	(577)	(577)	39 880	28 580	29 359	
FINANCE		39 542	39 532	-	-	-	-	(291)	(291)	39 241	27 669	28 390	
INTERNS		915	925	-	-	-	-	(286)	(286)	640	911	969	
Vote 4 - COMMUNITY & SOCIAL SERVICES		75 264	75 264	-	-	-	-	(16 166)	(16 166)	59 098	67 315	69 131	
FIRE		17 848	17 848	-	-	-	-	(2 215)	(2 215)	15 632	17 632	17 636	
REGIONAL FIRE		13 770	13 770	-	-	-	-	(3 450)	(3 450)	10 320	7 949	6 799	
CEMETERIES		-	-	-	-	-	-	-	-	-	-	-	
OTHER SOCIAL		12 951	13 001	-	-	-	-	(2 543)	(2 543)	10 458	13 330	14 121	
DISASTER MANAGEMENT		6 471	6 471	-	-	-	-	(761)	(761)	5 710	5 915	6 031	
HEALTH		24 224	24 174	-	-	-	-	(7 196)	(7 196)	16 978	22 488	24 545	
Vote 5 - Technical Services and PMU		55 165	45 533	-	-	-	-	(17 772)	(17 772)	27 762	27 756	33 450	
PLANNING		34 658	25 027	-	-	-	-	(9 166)	(9 166)	15 861	25 019	30 582	
ROADS		20 506	20 506	-	-	-	-	(8 606)	(8 606)	11 901	2 737	2 868	
Vote 6 - DPU AND IDP		30 092	30 057	-	-	-	-	(6 870)	(6 870)	23 187	19 629	19 806	
IDP		9 512	9 512	-	-	-	-	(108)	(108)	9 405	9 319	9 872	
TOWN PLANNING		20 580	20 545	-	-	-	-	(6 762)	(6 762)	13 783	10 311	9 934	
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL MUNI'S		141 753	151 420	-	-	-	-	(17 763)	(17 763)	133 657	88 064	57 612	
DR JS MOROKA LOCAL MUNICIPALITY		36 134	38 499	-	-	-	-	(450)	(450)	38 049	11 698	2 000	
EMALAHLENI LOCAL MUNICIPALITY		20 929	23 110	-	-	-	-	(307)	(307)	22 803	13 514	12 340	
THEMBISILE HANI LOCAL MUNICIPALITY		17 041	21 123	-	-	-	-	(3 871)	(3 871)	17 252	16 130	18 538	
EMAKHAZENI LOCAL MUNICIPALITY		21 951	21 752	-	-	-	-	(4 355)	(4 355)	17 397	12 653	5 000	
STEVE TSHWETE LOCAL MUNICIPALITY		32 799	34 043	-	-	-	-	(9 584)	(9 584)	24 459	21 363	8 414	
VICTOR KHANYE LOCAL MUNICIPALITY		12 899	12 892	-	-	-	-	804	804	13 696	12 705	11 320	
Total Expenditure by Vote	2	488 390	488 390	-	-	-	-	(56 323)	(56 323)	432 067	374 411	352 577	
Surplus/ (Deficit) for the year	2	(144 683)	(144 683)	-	-	-	-	61 406	61 406	(83 277)	(23 580)	4 573	

DC31 Nkangala - Table B4 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	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	8 F	G	10 H		
Revenue By Source								
Rental of facilities and equipment		110	110	(23)	(23)	87	134	143
Interest earned - external investments		17 435	17 435	(3 150)	(3 150)	14 285	15 757	16 781
Interest earned - outstanding debtors		5	5	(5)	(5)	-	-	-
Transfers recognised - operating		324 272	324 272	2 188	2 188	326 460	332 998	338 157
Other revenue	2	1 885	1 885	5 563	5 563	7 448	1 943	2 069
Total Revenue (excluding capital transfers and contributions)		343 707	343 707	4 573	4 573	348 280	350 831	357 149
Expenditure By Type								
Employee related costs		117 699	117 699	(9 805)	(9 805)	107 894	118 630	126 212
Remuneration of councillors		16 826	16 826	-	-	16 826	17 893	19 027
Debt impairment		15	15	(15)	(15)	-	-	-
Depreciation & asset impairment		9 572	9 572	(1 347)	(1 347)	8 225	8 897	7 794
Finance charges		4 400	4 400	(600)	(600)	3 800	3 664	2 867
Other materials		804	754	(30)	(30)	724	720	652
Contracted services		15 015	15 179	(3 886)	(3 886)	11 292	14 884	15 619
Transfers and grants		245 809	238 228	(48 254)	(48 254)	189 974	130 168	96 155
Other expenditure		78 250	85 717	7 615	7 615	93 332	79 555	84 251
Total Expenditure		488 390	488 390	(56 323)	(56 323)	432 067	374 411	352 577
Surplus/(Deficit)		(144 683)	(144 683)	60 896	60 896	(83 787)	(23 580)	4 573
Contributed assets				510	510	510	-	-
Surplus/ (Deficit) for the year		(144 683)	(144 683)	61 406	61 406	(83 277)	(23 580)	4 573

DC31 Nkangala - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2014/15					Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	10 F	11 G	12 H		
R thousands								
Capital expenditure - Vote								
Multi-year expenditure to be adjusted								
	2							
Vote 1 - EXECUTIVE & COUNCIL		1 561	1 561	1 170	1 170	2 731	1 274	1 249
Vote 2 - ADMINISTRATION		4 190	4 190	(1 796)	(1 796)	2 393	994	230
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		313	313	-	-	313	118	126
Vote 4 - COMMUNITY & SOCIAL SERVICES		27 790	27 790	119	119	27 910	22 505	2 100
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-
Vote 6 - DPU AND IDP		-	-	-	-	-	-	-
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL GOVERNMENTS		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	33 853	33 853	(507)	(507)	33 346	24 891	3 705
Single-year expenditure to be adjusted								
	2							
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-
Vote 2 - ADMINISTRATION		-	-	-	-	-	-	-
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-
Vote 6 - DPU AND IDP		-	-	-	-	-	-	-
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL GOVERNMENTS		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-
Total Capital Expenditure - Vote		33 853	33 853	(507)	(507)	33 346	24 891	3 705
Capital Expenditure - Standard								
Governance and administration								
Executive and council		6 042	6 042	(626)	(626)	5 416	2 364	1 605
Budget and treasury office		1 540	1 540	1 170	1 170	2 710	1 252	1 249
Corporate services		313	313	-	-	313	118	126
Community and public safety		4 190	4 190	(1 796)	(1 796)	2 393	994	230
Community and social services		27 790	27 790	119	119	27 910	22 505	2 100
Sport and recreation		78	78	-	-	78	80	-
Public safety		-	-	-	-	-	-	-
Housing		26 912	26 912	(356)	(356)	26 556	22 125	2 100
Health		-	-	-	-	-	-	-
Economic and environmental services		800	800	475	475	1 275	300	-
Planning and development		21	21	-	-	21	22	-
Road transport		21	21	-	-	21	22	-
Environmental protection		-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	33 853	33 853	(507)	(507)	33 346	24 891	3 705
Funded by:								
National Government		-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-
Total Capital transfers recognised	4	-	-	-	-	-	-	-
Public contributions & donations				510	510	510		
Borrowing				-	-	-		
Internally generated funds		33 853	33 853	(1 017)	(1 017)	32 836	24 891	3 705
Total Capital Funding		33 853	33 853	(507)	(507)	33 346	24 891	3 705

DC31 Nkangala - Table B6 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		
R thousands												
ASSETS												
Current assets												
Cash		8 875						(20)	(20)	8 855	8 805	8 930
Call investment deposits	1	52 828	-	-	-	-	-	-	-	52 828	55 752	61 268
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Other debtors		9 724								9 724	7 124	5 924
Current portion of long-term receivables												
Inventory		73 337						70 000	70 000	143 337	23 337	8 337
Total current assets		144 763	-	-	-	-	-	69 980	69 980	214 743	95 018	84 459
Non current assets												
Long-term receivables										-	-	-
Investments		144 682								144 682	-	-
Investment property										-	-	-
Investment in Associate										-	-	-
Property, plant and equipment	1	122 973	-	-	-	-	-	-	-	122 973	173 442	169 617
Agricultural										-	-	-
Biological										-	-	-
Intangible		765								765	675	586
Other non-current assets										-	-	-
Total non current assets		268 420	-	-	-	-	-	-	-	268 420	174 118	170 204
TOTAL ASSETS		413 184	-	-	-	-	-	69 980	69 980	483 164	269 135	254 662
LIABILITIES												
Current liabilities												
Bank overdraft										-	-	-
Borrowing		6 130	-	-	-	-	-	-	-	6 130	-	-
Consumer deposits										-	-	-
Trade and other payables		36 946	-	-	-	-	-	5 000	5 000	41 946	33 446	38 446
Provisions		9 596						(504)	(504)	9 092	10 731	11 268
Total current liabilities		52 672	-	-	-	-	-	4 496	4 496	57 169	44 178	49 714
Non current liabilities												
Borrowing	1	28 403	-	-	-	-	-	(548)	(548)	27 855	-	-
Provisions	1	8 058	-	-	-	-	-	4 626	4 626	12 684	14 574	15 448
Total non current liabilities		36 461	-	-	-	-	-	4 078	4 078	40 539	14 574	15 448
TOTAL LIABILITIES		89 134	-	-	-	-	-	8 574	8 574	97 708	58 751	65 162
NET ASSETS	2	324 050	-	-	-	-	-	61 406	61 406	385 456	210 384	189 500
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		324 050	-	-	-	-	-	61 406	61 406	385 456	210 384	189 500
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		324 050	-	-	-	-	-	61 406	61 406	385 456	210 384	189 500

DC31 Nkangala - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		1 966						464	464	2 430	2 077	2 212
Government - operating	1	324 272						(9 620)	(9 620)	314 652	330 498	338 157
Government - capital	1											
Interest		17 440						1 120	1 120	18 560	15 762	16 787
Dividends												
Payments												
Suppliers and employees		(228 594)						8 083	8 083	(220 511)	(229 001)	(241 867)
Finance charges		(4 400)								(4 400)	(3 664)	(2 867)
Transfers and Grants	1	(245 809)						(76 959)	(76 959)	(322 768)	(103 835)	(99 095)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(135 125)	-	-	-	-	-	(76 912)	(76 912)	(212 037)	11 837	13 327
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current debtors												
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets		(33 853)								(33 853)	(25 041)	(3 880)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(33 853)	-	-	-	-	-	-	-	(33 853)	(25 041)	(3 880)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing		(6 130)								(6 130)		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6 130)	-	-	-	-	-	-	-	(6 130)	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(175 108)	-	-	-	-	-	(76 912)	(76 912)	(252 020)	(13 204)	9 447
Cash/cash equivalents at the year begin:	2	206 365						259 687	259 687	466 052	214 032	200 828
Cash/cash equivalents at the year end:	2	31 258						182 775		214 032	200 828	210 275

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)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC31 Nkangala - Table B8 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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	31 258	-	-	-	-	-	182 775	182 775	214 032	200 828	210 275
Other current investments > 90 days		30 445	-	-	-	-	-	(182 795)	(182 795)	(152 350)	(136 272)	(140 077)
Non current assets - Investments	1	144 682	-	-	-	-	-	-	-	144 682	-	-
Cash and investments available:		206 385	-	-	-	-	-	(20)	(20)	206 365	64 557	70 198
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	27 247	-	-	-	-	-	11 564	11 564	38 810	26 322	32 522
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		27 247	-	-	-	-	-	11 564	11 564	38 810	26 322	32 522
Surplus(shortfall)		179 138	-	-	-	-	-	(11 584)	(11 584)	167 554	38 234	37 675

DC31 Nkangala - Table B9 Asset Management -

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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	33 853	33 853	-	-	-	-	(507)	(507)	33 346	24 891	3 705
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		24	24	-	-	-	-	2 390	2 390	2 415	25	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	30 829	31 079	-	-	-	-	(821)	(821)	30 257	24 866	3 705
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		3 000	2 750	-	-	-	-	(2 076)	(2 076)	674	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		24	24	-	-	-	-	2 390	2 390	2 415	25	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	30 829	31 079	-	-	-	-	(821)	(821)	30 257	24 866	3 705
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		3 000	2 750	-	-	-	-	(2 076)	(2 076)	674	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	33 853	33 853	-	-	-	-	(507)	(507)	33 346	24 891	3 705
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	1 708	-	-	-	-	-	-	-	1 708	11 243	11 542
Infrastructure - Electricity		412	-	-	-	-	-	-	-	412	420	398
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		2 120	-	-	-	-	-	-	-	2 120	11 663	11 940
Community		1 818	-	-	-	-	-	-	-	1 818	10 796	13 904
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		119 035	-	-	-	-	-	-	-	119 035	150 983	143 774
Intangibles		765	-	-	-	-	-	-	-	765	675	586
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	123 738	-	-	-	-	-	-	-	123 738	174 118	170 204
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		9 572	9 572	-	-	-	-	(1 347)	(1 347)	8 225	8 897	7 794
Repairs and Maintenance by asset class	3	11 491	12 080	-	-	-	-	691	691	12 771	9 376	10 111
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	11 491	12 080	-	-	-	-	691	691	12 771	9 376	10 111
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		21 063	21 652	-	-	-	-	(656)	(656)	20 996	18 273	17 905
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of existing assets as % of deprecn		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		9.3%	0.0%							10.3%	5.4%	5.9%
Renewal and R&M as a % of PPE		9.3%	0.0%							10.3%	5.4%	5.9%

DC31 Nkangala - Supporting Table SB1 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	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	6	7	8	9	10	11	12	13				
	A	A1	B	C	D	E	F	G	H			
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates												
less Revenue Foregone												
Net Property Rates												
Service charges - electricity revenue												
Total Service charges - electricity revenue												
less Revenue Foregone												
Net Service charges - electricity revenue												
Service charges - water revenue												
Total Service charges - water revenue												
less Revenue Foregone												
Net Service charges - water revenue												
Service charges - sanitation revenue												
Total Service charges - sanitation revenue												
less Revenue Foregone												
Net Service charges - sanitation revenue												
Service charges - refuse revenue												
Total refuse removal revenue												
Total landfill revenue												
less Revenue Foregone												
Net Service charges - refuse revenue												
Other Revenue By Source												
GRANTS SETA		1 225	1 225						1 225		1 250	1 331
DISCOUNT RECEIVED		-	-						-		-	-
SUNDRY INCOME		15	15				100	100	115		16	17
VUNA AWARDS		-	-						-		-	-
APPLIC TENDER DOCUMENTS		645	645					(100)	(100)	545	677	721
BAD DEBTS RECOVERED		-	-						-		-	-
PROFIT ON INVESTMENT		-	-						-		-	-
REFUND SKILLS DEV LEVY		-	-					5 563	5 563	5 563	-	-
Total 'Other' Revenue	3	1 885	1 885	-	-	-	-	5 563	5 563	7 448	1 943	2 069
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		92 557	92 119					(13 996)	(13 996)	78 122	93 607	99 587
Pension and UIF Contributions		9 921	10 359					178	178	10 537	9 252	9 844
Medical Aid Contributions		8 931	8 931					(78)	(78)	8 853	8 960	9 533
Overtime		-	-					-	-	-	-	-
Performance Bonus		-	-					-	-	-	-	-
Motor Vehicle Allowance		3 227	3 227					3 457	3 457	6 684	3 753	3 993
Cellphone Allowance		-	-					930	930	930	-	-
Housing Allowances		2 028	2 028					(628)	(628)	1 400	2 030	2 160
Other benefits and allowances		1 035	1 035					333	333	1 368	1 029	1 095
Payments in lieu of leave		-	-					-	-	-	-	-
Long service awards		-	-					-	-	-	-	-
Post-retirement benefit obligations		-	-					-	-	-	-	-
sub-total	4	117 699	117 699	-	-	-	-	(9 805)	(9 805)	107 894	118 630	126 212
Less: Employees costs capitalised to PPE												
Total Employee related costs	1	117 699	117 699	-	-	-	-	(9 805)	(9 805)	107 894	118 630	126 212
Contributions recognised - capital												
List contributions by contract												
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		9 572	9 572					(1 347)	(1 347)	8 225	8 897	7 794
Lease amortisation		-	-					-	-	-	-	-
Capital asset impairment		-	-					-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-					-	-	-	-	-
Total Depreciation & asset impairment	1	9 572	9 572	-	-	-	-	(1 347)	(1 347)	8 225	8 897	7 794
Bulk purchases												
Electricity		-	-					-	-	-	-	-
Water		-	-					-	-	-	-	-
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-	-
Contracted services												
List services provided by contract												
Total Contracted services		15 015	15 179	-	-	-	-	(3 886)	(3 886)	11 292	14 884	15 619
sub-total	1	15 015	15 179	-	-	-	-	(3 886)	(3 886)	11 292	14 884	15 619
Allocations to organs of state:												
Electricity		-	-					-	-	-	-	-
Water		-	-					-	-	-	-	-
Sanitation		-	-					-	-	-	-	-
Other		-	-					-	-	-	-	-
Total contracted services		15 015	15 179	-	-	-	-	(3 886)	(3 886)	11 292	14 884	15 619
Other Expenditure By Type												
Repairs and maintenance		-	-					-	-	-	-	-
Collection costs		-	-					-	-	-	-	-
Contributions to 'other' provisions		-	-					-	-	-	-	-
Consultant fees		3 000	3 000					-	-	3 000	3 500	4 000
Audit fees		3 000	3 000					587	587	3 587	3 150	3 355
General expenses	3.5	72 250	79 717					7 028	7 028	86 745	72 905	76 897
Total Other Expenditure	1	78 250	85 717	-	-	-	-	7 615	7 615	93 332	79 555	84 251

DC31 Nkangala - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

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	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days		52 828								52 828	55 752	61 268
Other current investments > 90 days		-								-	-	-
Total Call investment deposits	1	52 828	-	-	-	-	-	-	-	52 828	55 752	61 268
<u>Consumer debtors</u>												
Consumer debtors												
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
<u>Debt impairment provision</u>												
Balance at the beginning of the year												
Contributions to the provision												
Bad debts written off												
Balance at end of year		-	-	-	-	-	-	-	-	-	-	-
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		178 140						33 346	33 346	211 486	236 069	239 949
Leases recognised as PPE		-								-	-	-
<u>Less: Accumulated depreciation</u>		54 402						(1 347)	(1 347)	53 055	61 952	69 745
Total Property, plant & equipment	1	123 738	-	-	-	-	-	34 693	34 693	158 431	174 118	170 204
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		6 130								6 130	-	-
Total Current liabilities - Borrowing		6 130	-	-	-	-	-	-	-	6 130	-	-
<u>Trade and other payables</u>												
Creditors		36 946						5 000	5 000	41 946	33 446	38 446
Unspent conditional grants and receipts												
VAT												
Total Trade and other payables	1	36 946	-	-	-	-	-	5 000	5 000	41 946	33 446	38 446
<u>Non current liabilities - Borrowing</u>												
Borrowing		28 403						(548)	(548)	27 855	-	-
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing	3	28 403	-	-	-	-	-	(548)	(548)	27 855	-	-
<u>Provisions - non current</u>												
Retirement benefits		8 058						4 626	4 626	12 684	14 574	15 448
<i>List other major items</i>												
Refuse landfill site rehabilitation												
Other												
Total Provisions - non current		8 058	-	-	-	-	-	4 626	4 626	12 684	14 574	15 448
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		324 050						61 406	61 406	385 456	210 384	189 500
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)	1	324 050	-	-	-	-	-	61 406	61 406	385 456	210 384	189 500
<u>Reserves</u>												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves <i>(/is/)</i>												
Revaluation												
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	324 050	-	-	-	-	-	61 406	61 406	385 456	210 384	189 500

DC31 Nkangala - Supporting Table SB4 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
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	AA							
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.9%	3.5%	2.6%	2.2%	0.9%	2.3%	1.0%	0.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	10.2%	10.4%	8.9%	274.8%	0.0%	375.6%	215.1%	169.9%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	10.2%	11.2%	0.0%	509.6%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	6.5%	7.1%	601.8%	1.2	0.0	1.1	1.5	1.4
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	106.1%	164.0%	140.0%					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.3%	5.8%	6.8%	2.8%	0.0%	2.8%	2.0%	1.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%					
Creditors to Cash		12.9%	11.4%	14.9%	118.2%	0.0%	19.6%	16.7%	18.3%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)	11.0%	11.6%	16.5%	34.2%	34.2%	31.0%	33.8%	35.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.5%	0.7%	0.0%	3.3%	3.5%	3.7%	2.7%	2.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	4.1%	4.1%	3.7%	4.1%	4.1%	3.5%	3.6%	3.0%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	103.5%	123.1%		530.4%	530.4%	595.5%	622.1%	662.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	5191.7%	7480.3%		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	105.6%	9197.1%	1153.7%	0.1	0.0	0.6	0.6	0.7

DC31 Nkangala - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2014/15						Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1, 2									
Operating Transfers and Grants:										
National Government:		324 272	-	-	-	-	-	324 272	330 498	338 157
Local Government Equitable Share		20 243						20 243	21 118	19 940
RSC Levy Replacement	3	297 774						297 774	305 153	313 758
Finance Management		1 250						1 250	1 250	1 300
Municipal Systems Improvement		934						934	967	1 018
EPWP Incentive		2 121						2 121	-	
Rural Roads Asset Management Grant		1 950						1 950	2 010	2 141
Provincial Government:		-	-	-	-	2 188	2 188	2 188	-	-
	4									
Provincial Treasury Data Cleansing Project	5					2 188	2 188	2 188	-	
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Operating Transfers and Grants	6	324 272	-	-	-	2 188	2 188	326 460	330 498	338 157
TOTAL RECEIPTS OF TRANSFERS & GRANTS		324 272	-	-	-	2 188	2 188	326 460	330 498	338 157

DC31 Nkangala - Supporting Table SB8 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		A1	B	C	D	E	F	+1 2015/16	+2 2016/17	
		A								
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		324 272	-	-	-	-	-	324 272	330 498	338 157
Local Government Equitable Share		20 243	-	-	-	-	-	20 243	21 118	19 940
RSC Levy Replacement		297 774	-	-	-	-	-	297 774	305 153	313 758
Finance Management		1 250	-	-	-	-	-	1 250	1 250	1 300
Municipal Systems Improvement		934	-	-	-	-	-	934	967	1 018
EPWP Incentive		2 121	-	-	-	-	-	2 121	-	-
		-	-	-	-	-	-	-	-	-
Rural Roads Asset Management Grant		1 950	-	-	-	-	-	1 950	2 010	2 141
Provincial Government:		-	-	-	-	2 188	2 188	2 188	-	-
Provincial Treasury Data Cleansing Project		-	-	-	-	2 188	2 188	2 188	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		324 272	-	-	-	2 188	2 188	326 460	330 498	338 157

DC31 Nkangala - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2014/15					Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	11 F	12 G	13 H		
R thousands								
<u>Non-cash transfers to other municipalities</u>								
<i>DR JS MOROKA LOCAL MUNICIPALITY</i>	1	44 108	38 499	(450)	(450)	38 049	11 698	2 000
<i>EMALAHLENI LOCAL MUNICIPALITY</i>		31 717	23 110	(307)	(307)	22 803	13 514	12 340
<i>THEMBISILE HANI LOCAL MUNICIPALITY</i>		44 394	21 123	(3 871)	(3 871)	17 252	16 130	18 538
<i>EMAKHAZENI LOCAL MUNICIPALITY</i>		30 051	21 752	(4 355)	(4 355)	17 397	12 653	5 000
<i>STEVE TSHWETE LOCAL MUNICIPALITY</i>		36 679	34 043	(9 584)	(9 584)	24 459	21 363	8 414
<i>VICTOR KHANYE LOCAL MUNICIPALITY</i>		18 265	12 892	804	804	13 696	12 705	11 320
<i>OTHER</i>		40 595	86 808	(30 491)	(30 491)	56 317	42 104	38 543
TOTAL ALLOCATIONS TO MUNICIPALITIES:		245 809	238 228	(48 254)	(48 254)	189 974	130 168	96 155
TOTAL NON-CASH TRANSFERS	5	245 809	238 228	(48 254)	(48 254)	189 974	130 168	96 155
TOTAL TRANSFERS		245 809	238 228	(48 254)	(48 254)	189 974	130 168	96 155

DC31 Nkangala - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2014/15								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H
R thousands										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		12 393	12 393					-	-	12 393
Pension and UIF Contributions		-	-					-	-	-
Medical Aid Contributions		-	-					-	-	-
Motor Vehicle Allowance		3 098	3 098					-	-	3 098
Cellphone Allowance		585	585					-	-	585
Housing Allowances		-	-					-	-	-
Other benefits and allowances		750	750					-	-	750
Sub Total - Councillors		16 826	16 826					-	-	16 826
% increase			(0)							-
Senior Managers of the Municipality										
Basic Salaries and Wages		5 617	5 617							5 617
Pension and UIF Contributions		-	-							-
Medical Aid Contributions		-	-							-
Overtime		-	-							-
Performance Bonus		786	786							786
Motor Vehicle Allowance		-	-							-
Cellphone Allowance		-	-							-
Housing Allowances		-	-							-
Other benefits and allowances		-	-							-
Payments in lieu of leave		-	-							-
Long service awards		-	-							-
Post-retirement benefit obligations	5	-	-							-
Sub Total - Senior Managers of Municipality		6 403	6 403	-				-	-	6 403
% increase			-							-
Other Municipal Staff										
Basic Salaries and Wages		86 154	85 716	-				(13 996)	(13 996)	71 719
Pension and UIF Contributions		9 921	10 359	-				178	178	10 537
Medical Aid Contributions		8 931	8 931	-				(78)	(78)	8 853
Overtime		-	-	-				-	-	-
Performance Bonus		-	-	-				-	-	-
Motor Vehicle Allowance		3 227	3 227	-				3 457	3 457	6 684
Cellphone Allowance		-	-	-				930	930	930
Housing Allowances		2 028	2 028	-				(628)	(628)	1 400
Other benefits and allowances		1 035	1 035	-				333	333	1 368
Payments in lieu of leave		-	-	-				-	-	-
Long service awards		-	-	-				-	-	-
Post-retirement benefit obligations	5	-	-	-				-	-	-
Sub Total - Other Municipal Staff		111 296	111 296	-				(9 805)	(9 805)	101 491
% increase										
Total Parent Municipality		134 525	134 525	-				(9 805)	(9 805)	124 720
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		134 525	134 525	-				(9 805)	(9 805)	124 720
% increase										
TOTAL MANAGERS AND STAFF		117 699	117 699	-				(9 805)	(9 805)	107 894

DC31 Nkangala - Supporting Table SB12 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
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL		-	1	0	1	-	0	-	-	3	-	-	-	5	-	-
Vote 2 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		127 964	7 494	722	757	3 512	106 838	3 437	141	88 181	2 101	2 964	3 739	347 851	349 864	356 131
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DPU AND IDP		-	52	383	340	46	-	-	-	113	-	-	-	934	967	1 018
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		127 964	7 546	1 106	1 098	3 558	106 839	3 437	141	88 297	2 101	2 964	3 739	348 790	350 831	357 149
Expenditure by Vote																
Vote 1 - EXECUTIVE & COUNCIL		3 850	7 422	5 013	4 697	5 065	6 428	3 330	9 845	25 364	15 719	17 675	15 276	119 685	109 369	107 970
Vote 2 - ADMINISTRATION		1 335	1 144	2 516	1 494	1 477	2 742	1 440	2 753	2 663	3 360	2 882	4 992	28 798	33 697	35 249
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		1 181	2 955	2 970	1 851	3 043	2 605	2 280	4 584	3 658	4 298	4 187	6 269	39 880	28 580	29 359
Vote 4 - COMMUNITY & SOCIAL SERVICES		1 940	2 464	2 119	2 491	3 176	2 523	3 744	7 547	9 677	6 630	6 746	10 041	59 098	67 315	69 131
Vote 5 - Technical Services and PMU		4 206	2 638	2 489	1 893	1 224	843	933	2 292	4 224	2 281	2 359	2 381	27 762	27 756	33 450
Vote 6 - DPU AND IDP		373	607	1 295	723	1 558	538	657	2 732	2 776	3 912	3 635	4 382	23 187	19 629	19 806
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS		1 155	5 492	2 684	10 820	5 098	4 138	1 854	7 194	20 615	22 018	21 947	30 642	133 657	88 064	57 612
Total Expenditure by Vote		14 040	22 722	19 087	23 969	20 641	19 818	14 238	36 945	68 978	58 218	59 431	73 982	432 067	374 411	352 577
Surplus/ (Deficit)		113 924	(15 175)	(17 981)	(22 871)	(17 083)	87 021	(10 801)	(36 805)	19 320	(56 116)	(56 466)	(70 243)	(83 277)	(23 580)	4 573

DC31 Nkangala - Supporting Table SB13 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
R thousands																
Revenue - Standard																
<i>Governance and administration</i>		127 964	7 494	723	758	3 512	106 839	3 437	141	88 184	2 101	2 964	3 739	347 856	349 864	356 131
Executive and council		-	1	0	1	-	0	-	-	3	-	-	-	5	-	-
Budget and treasury office		127 964	7 494	722	757	3 512	106 838	3 437	141	88 181	2 101	2 964	3 739	347 851	349 864	356 131
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	52	383	340	46	-	-	-	113	-	-	-	934	967	1 018
Planning and development		-	52	383	340	46	-	-	-	113	-	-	-	934	967	1 018
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		127 964	7 546	1 106	1 098	3 558	106 839	3 437	141	88 297	2 101	2 964	3 739	348 790	350 831	357 149
Expenditure - Standard																
<i>Governance and administration</i>		5 939	9 227	9 231	6 709	8 605	9 851	6 412	11 764	22 997	17 309	17 994	22 471	148 509	135 906	143 281
Executive and council		3 422	5 128	3 745	3 364	4 085	4 504	2 692	4 428	16 675	9 651	10 926	11 211	79 830	73 628	78 672
Budget and treasury office		1 181	2 955	2 970	1 851	3 043	2 605	2 280	4 584	3 658	4 298	4 187	6 269	39 880	28 580	29 359
Corporate services		1 335	1 144	2 516	1 494	1 477	2 742	1 440	2 753	2 663	3 360	2 882	4 992	28 798	33 697	35 249
<i>Community and public safety</i>		1 856	2 194	2 029	2 002	2 507	1 968	3 260	5 719	6 923	4 498	4 841	25 526	63 323	67 315	69 671
Community and social services		622	297	659	544	818	634	744	2 307	1 348	2 036	2 239	2 436	14 683	13 330	14 661
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1 234	1 897	1 370	1 458	1 688	1 334	2 516	3 413	5 575	2 462	2 602	6 112	31 662	31 496	30 466
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	16 978	16 978	22 488	24 545
<i>Economic and environmental services</i>		6 161	11 027	7 660	14 477	8 673	6 476	3 778	14 679	31 893	30 633	30 898	38 710	205 066	167 490	137 625
Planning and development		2 740	9 015	6 037	13 252	8 184	6 289	3 623	13 764	31 645	30 077	30 342	38 197	193 165	164 753	134 757
Road transport		3 421	2 012	1 623	1 225	490	187	155	915	247	556	556	513	11 901	2 737	2 868
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	4	77	292	186	968	304	2 155	4 261	2 746	2 718	1 460	15 170	3 700	2 000
Total Expenditure - Standard		13 956	22 452	18 997	23 479	19 971	19 262	13 754	34 318	66 073	55 186	56 451	88 167	432 067	374 411	352 577
Surplus/ (Deficit) 1.		114 008	(14 906)	(17 891)	(22 381)	(16 413)	87 576	(10 317)	(34 177)	22 224	(53 085)	(53 487)	(84 428)	(83 277)	(23 580)	4 573

DC31 Nkangala - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

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
R thousands																
Revenue By Source																
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		1	6	13	7	7	7	-	12	9	9	9	87	134	143	
Interest earned - external investments		2 017	832	476	655	3 313	38	1 727	-	1 273	1 273	1 411	14 285	15 757	16 781	
Interest earned - outstanding debtors		0	(0)	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		125 881	988	599	390	204	106 747	1 166	141	86 913	720	1 579	326 460	332 998	338 157	
Other revenue		65	5 720	18	46	34	47	538	(510)	100	100	104	7 448	1 943	2 069	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		127 964	7 546	1 106	1 098	3 558	106 839	3 437	(369)	88 297	2 101	2 964	3 739	348 280	350 831	357 149
Expenditure By Type																
Employee related costs		6 178	5 186	5 519	5 617	5 969	5 787	5 857	13 510	13 567	13 567	13 567	13 569	107 894	118 630	126 212
Remuneration of councillors		990	987	984	970	970	1 014	1 071	1 968	1 968	1 968	1 968	1 968	16 826	17 893	19 027
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	1 269	601	623	603	651	664	763	763	763	763	8 225	8 897	7 794	
Finance charges		-	-	505	-	1 056	-	-	-	1 604	199	197	239	3 800	3 664	2 867
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2	1	14	1	3	11	31	54	63	214	83	250	724	720	652
Contracted services		423	333	404	347	547	882	292	560	2 301	1 765	1 730	1 708	11 292	14 884	15 619
Grants and subsidies		1 875	9 661	5 885	12 662	7 484	6 024	1 800	14 078	36 014	27 920	28 218	38 335	189 974	130 168	96 155
Other expenditure		5 452	4 410	5 169	3 749	4 008	5 376	4 596	8 058	16 721	17 313	17 418	34 406	93 332	79 555	84 251
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		14 922	21 846	19 082	23 969	20 641	19 745	14 311	38 991	73 001	63 707	63 943	91 238	432 067	374 411	352 577
Surplus/(Deficit)		113 042	(14 299)	(17 976)	(22 871)	(17 083)	87 094	(10 874)	(39 360)	15 297	(61 606)	(60 979)	(87 499)	(83 787)	(23 580)	4 573
Transfers recognised - capital		-	-	-	-	-	-	-	510	-	-	-	-	-	-	-
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	510	510	-	-	-
Surplus/(Deficit) after capital transfers & contributions		113 042	(14 299)	(17 976)	(22 871)	(17 083)	87 094	(10 874)	(38 850)	15 297	(61 606)	(60 979)	(86 989)	(83 277)	(23 580)	4 573

DC31 Nkangala - Supporting Table SB15 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
R thousands																
Cash Receipts By Source	1															
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		-	-	39	(23)	87	-	-	-	39	7	-	(62)	87	134	143
Interest earned - external investments		-	-	5 228	(3 150)	14 285	-	-	-	5 228	1 727	-	(9 033)	14 285	15 757	16 781
Interest earned - outstanding debtors		-	-	-	(5)	-	-	-	-	-	-	-	5	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		-	-	88 296	2 188	326 460	-	-	-	90 484	1 166	141	(182 276)	326 460	332 998	338 157
Other revenue		-	-	981	5 563	7 448	-	-	-	981	538	(510)	(7 553)	7 448	1 943	2 069
Cash Receipts by Source		-	-	94 545	4 573	348 280	-	-	-	96 733	3 437	(369)	(198 919)	348 280	350 831	357 149
Other Cash Flows by Source																
Transfers receipts - capital																
Contributions & Contributed assets		-	-	-	-	-	-	-	510	-	-	-	-	-	-	-
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing																
Increase in consumer deposits																
Decrease (Increase) in non-current debtors																
Decrease (Increase) other non-current receivables																
Decrease (Increase) in non-current investments																
Total Cash Receipts by Source		-	-	94 545	4 573	348 280	-	-	510	96 733	3 437	(369)	(198 919)	348 280	350 831	357 149
Cash Payments by Type																
Employee related costs		6 178	5 186	5 519	5 617	5 969	5 787	5 857	13 510	13 567	13 567	13 567	13 569	107 894	118 630	126 212
Remuneration of councillors		990	987	984	970	970	1 014	1 071	1 968	1 968	1 968	1 968	1 968	16 826	17 893	19 027
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	505	-	1 056	-	-	-	1 604	199	197	239	3 800	3 664	2 867
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		2	1	14	1	3	11	31	54	63	214	83	250	724	720	652
Contracted services		423	333	404	347	547	882	292	560	2 301	1 765	1 730	1 708	11 292	14 884	15 619
Grants and subsidies paid - other municipalities		1 875	9 661	5 885	12 662	7 484	6 024	1 800	14 078	36 014	27 920	28 218	38 335	189 974	130 168	96 155
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		5 452	4 410	5 169	3 749	4 008	5 376	4 596	8 058	16 721	17 313	17 418	34 406	93 332	79 555	84 251
Cash Payments by Type		14 922	20 577	18 480	23 346	20 038	19 094	13 647	38 228	72 238	62 945	63 180	90 475	423 842	365 514	344 783
Other Cash Flows/Payments by Type																
Capital assets		882	(876)	(6)	-	-	(73)	73	2 046	4 023	5 490	4 512	17 275	33 346	24 891	3 705
Repayment of borrowing													6 130	6 130	-	-
Other Cash Flows/Payments													136 982	136 982	(26 370)	(785)
Total Cash Payments by Type		15 803	19 701	18 475	23 346	20 038	19 021	13 719	40 274	76 261	68 435	67 693	250 862	600 300	364 035	347 702
NET INCREASE/(DECREASE) IN CASH HELD		(15 803)	(19 701)	76 070	(18 772)	328 243	(19 021)	(13 719)	(39 764)	20 471	(64 997)	(68 062)	(449 780)	(252 020)	(13 204)	9 447
Cash/cash equivalents at the month/year beginning:		466 052	450 249	430 548	506 618	487 846	816 088	797 067	783 347	743 583	764 055	699 058	630 996	466 052	214 032	200 828
Cash/cash equivalents at the month/year end:		450 249	430 548	506 618	487 846	816 088	797 067	783 347	743 583	764 055	699 058	630 996	181 216	214 032	200 828	210 275

DC31 Nkangala - Supporting Table SB16 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
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-	2 731	2 731	1 274	1 249
Vote 2 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	2 393	2 393	994	230
Vote 3 - FINANCE - BUDGET & TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-	-	313	313	118	126
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	2 287	-	-	-	-	-	-	25 623	27 910	22 505	2 100
Vote 5 - Technical Services and PMU		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DPU AND IDP		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - PLANNING & DEVELOPMENT CONTRIBUTIONS TO LOCAL MUNI'S		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	2 287	-	-	-	-	-	-	31 059	33 346	24 891	3 705
Total Capital Expenditure	2	-	-	-	-	2 287	-	-	-	-	-	-	31 059	33 346	24 891	3 705

DC31 Nkangala - Supporting Table SB17 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
R thousands																
Capital Expenditure - Standard																
<i>Governance and administration</i>		-	-	4 542	-	-	-	-	-	4 582	73	2 025	(5 806)	5 416	2 364	1 605
Executive and council		-	-	40	-	-	-	-	-	2 550	-	2 025	(1 905)	2 710	1 252	1 249
Budget and treasury office		-	-	313	-	-	-	-	-	313	-	-	(313)	313	118	126
Corporate services		-	-	4 190	-	-	-	-	-	1 720	73	-	(3 588)	2 393	994	230
<i>Community and public safety</i>		-	-	26 990	-	2 287	-	-	-	26 635	-	-	(28 002)	27 910	22 505	2 100
Community and social services		-	-	78	-	2 287	-	-	-	78	-	-	(2 365)	78	80	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	26 912	-	-	-	-	-	26 556	-	-	(26 912)	26 556	22 125	2 100
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	1 275	1 275	300	-
<i>Economic and environmental services</i>		-	-	21	-	-	-	-	-	21	-	21	(41)	21	22	-
Planning and development		-	-	21	-	-	-	-	-	21	-	21	(41)	21	22	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
Total Capital Expenditure - Standard		-	-	31 553	-	2 287	-	-	-	31 237	73	2 046	(33 849)	33 346	24 891	3 705

DC31 Nkangala - Supporting Table SB19 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		Budget Year +1 2015/16		Budget Year +2 2016/17		
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousand			3	6	4	4	5							
Parent municipality:														
1101104002	CAP EX:FURNITURE & APPLIANCES	1 101 104 002			FURN			300	250	100	100	100	100	
1101104004	CAP EXP: EQUIPMENT	1 101 104 004			PLANT			120	170	80	80	80	80	
1101104005	CAP EXP: VEHICLES	1 101 104 005			VEHIC			1 000	1 500	1 000	1 000	1 000	1 000	
1101104008	CAP EXP: BUILDINGS	1 101 104 008			BUILD			-	510	0	0	-	-	
1103104006	CAP EX:SOFTWARE	1 103 104 006			SOFT			2 750	-	-	-	-	-	
1107104008	CAP EX: BUILDING	1 107 104 008			BUILD				160					
1116104003	CAP EXP: OFFICE MACHINES	1 116 104 003			COMP			910	1 190	717	717	-	-	
1116104006	CAP EXP: SOFTWARE	1 116 104 006			SOFT				674					
1118104004	CAP EXP: EQUIPMENT	1 118 104 004			PLANT			-	325	-	-	-	-	
1118104005	CAP EXP: VEHICLES	1 118 104 005			VEHIC			400	550	-	-	-	-	
1157104005	FIRE FIGHTING VEHICLES/ EQUIPM	1 157 104 005			SPEC			-	2 450	5 000	5 000	-	-	
1170104005	FIRE FIGHTING EQUIPMENT & VEHICLES	1 170 104 005			SPEC			7 200	6 458	2 100	2 100	2 100	2 100	
1193104005	FIRE FIGHTING VEHICLES THEM	1 193 104 005			FIRE			-	2 090	-	-	-	-	
1193549009	CARRY OVER PROJECTS (4400)	1 193 549 009			BUILD			4 454	-	-	-	-	-	
2106104005	CAP EXP: EQUIPMENT	2 106 104 005			FIRE			24	324	25	25	-	-	

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