SEKHUKHUNE DISTRICT MUNICIPALITY

2015/2016 BUDGET ADJUSTMENT BOOK

DC 47

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PART 1 – BUDGET ADJUSTMENT

1.1 Mayor's Report

Part A

EXECUTIVE MAYOR'S FORWORD 2015/2016 BUDGET ADJUSTMENT

The circumstances under which budget adjustment take place and the process thereof is well articulated in the Municipal Finance Management Act 56 of 2003 section 28. The Act further gives the political head of the municipality powers to table adjustment budget to Council for consideration after thorough analysis and engagements.

Budget adjustment therefore is a necessary tool used by both administration and political leadership to align financial resources of the municipality to changing environment considering both internal and external factors such as economic situation, social dynamics, global issues etc. This Budget adjustment for 2015/2016 therefore represents a direct response by the municipality to prevailing material conditions, circumstances and challenges.

One of the key functions of local government as articulated in Section 152 of the Constitution is to provide sustainable basic services to the communities. This noble mandate requires enormous financial and human resources to fulfil.

As a rural municipality heavily reliant on grants from the national fiscal, it is our mandate and obligation to ensure that we prudently utilize the allocated resources towards addressing the massive developmental backlogs in basic service delivery especially as it relates to water and sanitation.

The 2015/2016 budget adjustment places much emphasis and bias towards basic services in particular water and sanitation. This budget adjustment should be contextualised within the ambits of domestic and global economic challenges which among other things are attributed to:

- The ongoing Impact of 2008 global economic recession;
- Tepid global trade activity;
- Labour unrest;
- Stuttering electricity supply;

- The current drought situation in our country;
- Escalating food prices; and
- Decline in commodity demand, etc.

Madam Speaker

The President of the country, in delivering the 2016 State of the Nation Address (SONA) has elaborated on these difficult economic conditions we are currently going through. An important call made was that of intensifying austerity measures in the public sector whiles simultaneously accelerating radical economic transformation agenda.

This will require all the spheres of government to exercise restrained and fiscal prudence when it comes to spending public funds. Sekhukhune District Municipality together with its five local municipalities are not exception to these challenges, we have to proactively embrace the call by the President and ensure that the allocated resources are allocated to key infrastructural projects that will ultimately deliver a better life to our people.

Working together with our communities and stakeholders, we have to ensure that budget allocated towards infrastructural projects is optimally utilised and fully accounted for. It is our collective responsibility, political and moral obligation to ensure that the budget allocated to capital projects as part of conditional grants is fully utilised and not returned back to national treasury due to poor spending and sub-standard performance by both contractors and consulting engineers.

Moving forward, we encourage our communities to become our developmental partners by ensuring that they monitor our capital projects on the ground, our ward councillors should become more vigilant in their oversight work and traditional leaders take a leading role in monitoring performance and reporting of incidences of poor or non -performance on our projects.

In responding to the call by the President to tighten the belt, our budget adjustment seeks to ensure that more resources are allocated towards accelerating delivery of basic services and significantly reducing our backlogs. To ensure that the already limited and stretched resources are utilised efficiently and prudently, we have taken some of strategic high level decisions, among others they are:

- Putting on hold filling of new posts;
- Filling only critical posts such as engineers and pump operators;
- Reducing catering and excessive travelling;
- Prioritising quick wins especially on maintenance and operations
- Moratorium on paraphernalia such as t-shirts, caps, gala dinners, to name but a few.

Madam Speaker and Fellow Councillors

An Important acknowledgment made in this budget adjustment is that the developmental backlogs are massive against limited resources and therefore the need to prioritise key projects with life changing spin offs. Secondly is that more efforts needs to be channelled towards revenue enhancement so as to ensure that through our revenue we compliment the allocation from national government. This therefore calls for more commitment, hard work and innovation from the more than 900 personnel of our District Municipality.

It is against this background that I wish to officially announce and welcome the intervention team from both the national and provincial departments of COGHTA and COGHSTA, Treasury and MISA. This team has been deployed to our District Municipality to provide support in relation to implementation and spending on capital projects.

In this year of local government, we should use this budget adjustment to fulfil the ideals of the Freedom Charter which are fully espoused and articulated in our founding and key documents such as the Constitution, White Paper on developmental government, National Development Plan, Going Back to Basics etc.

I table this budget adjustment proposal to Council for consideration as provided for by Section (28) of the Municipal Finance Management Act 56 of 2003 reads together with other applicable legislation.

I thank you

Part B

ITEM: BUDGET ADJUSTMENT FOR FINANCIAL YEAR 2015/2016

1. PURPOSE

The purpose of the report is to present the proposed adjustments for 2015/2016 Budget to council for approval.

1. BACKGROUND

Section 28 of the MFMA stipulates that "a *municipality may revise an approved annual budget through an adjustments budget."*

1. *An adjustments budget-*

   - *Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
   - *May authorize the utilization of projected savings in one vote towards spending under another vote;*
   - *May authorize 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;*
   - *May correct any errors in the annual budget; and*
   - *May provide for any other expenditure within a prescribed framework.*

3. An adjustment budget must be in a prescribed form.

4. Only the mayor may table an adjustments budget in the municipal council.

5. When an adjustments budget is tabled, it must be accompanied by-

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

BACKGROUND

Municipalities are afforded an opportunity to adjust their budgets once during a fiscal year to attend to changing circumstances and priorities during the year as defined in the MFMA Act 56 of 2003.

Section 72 mid-year report was compiled and submitted to council by the 22nd January 2016. The mid-year performance necessitated an adjustment of the budget, which is done in terms of Municipal Budget and Reporting Regulation.

DISCUSSION

Description	Budget/OpenBal	Actual Adjustment	Adjusted Budget
Own Revenue	-112 108 000.00	-23 295 200.00	-135 403 200.00
Operating Grants	-573 210 000.00	-4 000 000.00	-577 210 000.00
Total operating revenue	**-685 318 000.00**	**-27 295 200.00**	**-712 613 200.00**
Total Capital grant revenue	**-1 077 468 000.00**	**346 950 000.00**	**-730 518 000.00**
Total Revenue	**-1 762 786 000.00**	**319 654 800.00**	**-1 443 131 200.00**

EXPLANATION OF ADJUSTED ITEMS

- Own revenue has increased from **R112m** to **R135.4m**.This is due to anticipated increase in VAT refund.
- Operating grants revenue has increased from **R573.2m** to **R577.2m**. this is due to portion of MIG overheads (**R4m**) that was allocated within the capital budget
- The total operating revenue (operating plus capital revenue) decrease by **R319.6m** SDM's total revenue budget.
- Capital budget revenue decreases by **R346.95m** and operating revenue increases by **R27.2m**.

1. Adjustment per line item

MAJOR LINE ITEMS

Description	Budget	Actual Adjustment	Adjusted Budget
BASIC SALARIES	197 721 492.00	-12 529 400.00	185 192 092.00
COUNCILORS ALLOWANCE	11 162 442.00	3 116 864.00	14 279 306.00
SECURITY	26 350 000.00	-3 000 000.00	23 350 000.00
DEPRECIATION (GAMAP)	58 100 000.00	2 300 000.00	60 400 000.00
DEBT IMPAIRMENT	9 872 000.00	-3 500 000.00	6 372 000.00
COST RECOVERY PROGRAM	11 000 000.00	-2 500 000.00	8 500 000.00
REPAIRS AND MAINTENANCE	22 500 000.00	13 000 000.00	35 500 000.00
ELECTRICITY PURCHASES	28 000 000.00	3 000 000.00	31 000 000.00
LEGAL MATTERS	1 700 000.00	500 000.00	2 200 000.00
OFFICE RENTAL	3 600 000.00	3 582 954.60	7 182 954.60
FLEET MANAGEMENT SYSTEM	9 000 000.00	14 000 000.00	23 000 000.00
CHEMICALS	13 205 000.00	4 500 000.00	17 705 000.00
FUEL	4 400 000.00	3 885 547.50	8 285 547.50
OTHER EXPENSES	302 137 211.00	-794 154.00	301 343 057.00
TOTAL	**681 748 145.00**	**25 561 812.10**	**707 309 957.10**

Reasons for Adjustment

- Salaries decreases by **R12.6m**, this due to postponement in filling of the posts that were allocated within 2015/16 due to rationalization and filtering process for pump operators. The saving is utilized to fund other activities such as projects with contractual obligation.
- Councillors' allowance increased by **R 3,5m**, this is due to implementation of upper limit as gazetted by MEC of COGTHA as well as increased mayoral outreaches that affect the travelling allowance line item.
- Repairs and maintenance increased by **R13m**,the increase is due to required constant infrastructure maintenance, cost increase as a result of general price increases(Inflation)(*Interventions, quick wins, extension to new settlement).
- **R3m** saving in security is due to over-anticipated increase in inflation.
- Electricity increased by **R4m**, the increase is due to conversion of boreholes from fuel to electricity and also the electricity cost of water plants previously operated by Elias Motsoaledi that were not budgeted for.
- **R2.5m** savings in cost recovery line item is due to PPP project that is anticipated to start late this financial period
- Legal matters increased by **R500 000**, this due to municipality's magnitude of litigation register.
- Fleet management is increasing by **R14m,** this is due to under budgeting that was based on previous fleet management contract and payment on excess kilometers travelled. The current contract has increased scope of work hence the municipality experienced the shortfall.
- Office rental increased by **R3.5m**, this is due to omitted incidental cost related relocation processes of offices.
- Fuel purchases increased by **R3.9m**, this is due to related increase in number of vehicles, given the high demand for services.
- Chemicals line item increased by **R4.5m** due to the fact that during the year an amount of **R5.8 million** of the originally allocated budget was utilized for purchasing sewer test kits instruments, blue drop test kits as well as testing and analysis of drinking water quality.

2. Adjustment per vote

Description	ORIGINAL BUDGET	ROLL OVER ADJUSTMENT	Actual Adjustment	Adjusted Budget	% variance adjusted
Speakers Office	31 295 996	31 345 995	-795 136	30 550 859	-3%
TOTAL EM OFFICE	27 558 710	27 408 710	1 026 494	28 435 204	4%
MM'S OFFICE	43 380 482	43 380 483	-1 342 700	42 037 783	-3%
TOTAL BTO	162 845 244	133 845 245	-5 800 500	128 044 745	-5%
PLANNING	7 545 759	7 545 759	153 400	7 699 159	2%
TOTAL COMMUNITY	41 777 100	41 877 099	3 174 456	45 051 555	7%
CORPORATE	70 549 271	70 549 271	22 548 298	93 097 569	24%
TOTAL IWS excl VIPs	319 573 276	322 795 583	10 447 500	333 243 083	3%
SDA	3 000 000	3 000 000	-	3 000 000	0%

Own Funded Projects			-3 950 000	-3 950 000	
TOTAL BUDGET	**707 525 838**	**681 748 145**	**25 461 812**	**707 209 957**	**4%**

Reasons for Adjustment

- **-3%** Decrease in Speakers Office is due to savings on employee costs for normal staff.
- **4%** increase Executive Mayor's is due to implementation of upper limits and travelling costs for councillors.
- **-3%** saving in MM's office is due to security costs that were anticipated at rate higher than the inflation.
- **-5%** decrease in Budget and Treasury Office is due to reduction in cost recovery line item as well as non-cash items like debt impairment and contribution to leave bonus. Line item for CRR is removed from the BTO budget.
- **3%** Increase in IWS is due to electricity purchases, chemicals and operation and maintenance costs that are spending at higher rate than anticipated.
- **2%** increase in planning department is due to under budgeted salary related line items.
- **7%** increase in community services is due to under budgeted salary related line items.
- **24%** increase in corporate services is due under budgeted fleet management services, spending on fuel relating to increased fleet provision and high demand for service, omitted relocated costs on relocations as well as magnitude of litigation register.

Summary of actual adjustment by type

DEPARTMENT	Employee related cost	General Expenditure	Total adjusted
Speakers' Office	-455 136.00	-340 000.00	-795 136.00
MAYORS OFFICE	65 400.00	961 094.00	1 026 494.00
MM'S OFFICE	974 300.00	-2 317 000.00	-1 342 700.00
BTO	539 500.00	-6 340 000.00	-5 800 500.00
IWS excl capital projects	-7 590 000.00	18 037 500.00	10 447 500.00
PED	848 400.00	-695 000.00	153 400.00
COMMUNITY	3 401 456.00	-227 000.00	3 174 456.00
CORPORATE	402 692.00	22 145 605.99	22 548 297.99
Own funding capital		-3 950 000.00	-3 950 000.00
Total Amount	**-1 813 388.00**	**27 275 199.99**	**25 461 811.99**

3. CAPITAL BUDGET

SUMMARY CAPEX

Description	Original Budget	Approved Roll over/ virement	Budget after approved Roll Over	Actual Adjustments	Adjusted budget
SDM FUNDED PROJECTS	31 000 000.00	9 000 000.00	40 000 000.00	-3 950 000.00	36 050 000.00
MIG	453 466 000.00	52 000 000.00	505 466 000.00	-4 000 000.00	501 466 000.00
RBIG	458 000 000.00	-	458 000 000.00	-244 000 000.00	214 000 000.00
RHIG	4 500 000.00	1 200 000.00	5 700 000.00		5 700 000.00

WSOG ROLL OVER		15 100 000.00	15 100 000.00		15 100 000.00
MWIG	130 500 000.00	-	130 500 000.00	-95 000 000.00	35 500 000.00
GRANT TOTAL	**1 077 466 000.00**	**77 300 000.00**	**1 154 766 000.00**	**-346 950 000.00**	**807 816 000.00**

3.1. MIG

- There is an adjustment of **R4m** for MIG overheads, and a possibility of further reduction on MIG current allocation, but this will be brought into books once adjustments are finalised. There is a further **R52m** for approved roll overs that were brought to books of SDM.

3.2. **RBIG** has been adjusted by **R244m** as per revised DoRA, The RBIG amount is now at **R214m.**

3.3. **WSOG-** The net effect is zero as the amount of **R15.1m** is for approved roll overs.

3.4. **RHIG-** The net effect is zero with an additional amount of **R1.2m** for approved roll overs

3.5. **MWIG -**The project is implemented by Lepelle Northern Water and expenditure will only be brought to SDM books after hand over of the project. The adjustments of **R95m** have been granted as per revised DoRA. MWIG is now at **R35.5m.**

LEGAL IMPLICATIONS

That adjustment budget be compiled and implemented in accordance with the Municipal Finance Management Act 56 of 2003 (MFMA) and Municipal Budget and Reporting Regulation (MBRR).

FINANCIAL IMPLICATIONS

1. **<u>OPERATING REVENUE</u>**- increased by **R27.2m**
2. **<u>CAPITAL REVENUE</u>**- decreases by **R346.9m**
3. **<u>UNFUNDED ITEMS DUE TO BUDGET CONSTRAINTS</u>**
    - Additional TLB's and one low bed truck for inclusion in the existing contract
    - EMS equipments
    - Rossenekaal WTW R5.1m
    - Tswaing and vlaakplaas R400 000.00
    - Leolo Community Water supply R2m
    - Pracktiseer oxidation ponds R200 000
    - Motetema bulk sewer R200 000
    - Penge WTW –refurbishment R600 000
    - Mapodile oxidation R1.5m
    - Maila Segola R2m

NB!!! The above mentioned projects will still be considered for completion, if saving is recognised.

COMMUNICATION IMPLICATIONS

Item was subject of management, mayoral committee and joint portfolio committee meetings.

RECOMMENDATIONS:

1. That council approves the adjusted revenue by source, adjusted expenditure by vote and summary of actual adjustments for 2015/16 financial year, and
2. Further approves the adjustment budget as per attached prescribed format (Schedule B).

3. That a standardised pricing list for term contractors must be established and presented to Council.
4. That a report on intervention to new settlement and constructions of new boreholes must be prepared and presented to Council.
5. That a report on minimisation of litigation must be presented to the next Mayoral Committee.
6. That letter be written to MEC for concurrence on implementation of upper limits as per municipal grading gazetted.

1.2 Council Resolution

SEKHUKHUNE
District Municipality

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CERTIFIED COUNCIL RESOLUTION

The Council at its Special Council Meeting held on the 25 February 2016 under:

SC 02/02/16 BUDGET ADJUSTMENT FOR FINANCIAL YEAR 2015/2016

RESOLVED AS FOLLOWS:

1. Council noted the adjusted revenue by source, adjusted expenditure by vote and summary of actual adjustments for 2015/16 financial year, and
2. Council approved the Budget Adjustment for 2015/16 Financial Year as per the attached **Schedule B.**
3. Council directed that standardized pricing list for term contractors be established and presented in the ensuing Council sitting.
4. That a report on the intervention to new settlement and constructions of new boreholes be prepared and presented to the ensuing Council sitting.
5. Council resolved that a letter confirming capacity to pay upper limits in line with Grade 5 and request for concurrence be written to the MEC for COGHSTA in line with legislative prescripts.

CERTIFIED AS TRUE RESOLUTION
COUNCIL SECRETARY
MABELANE T.D

25/02/2016
DATE

1.3 Executive Summary

The budget adjustment of the municipality was prepared taking into consideration the Municipal Budget and Reporting Regulations and the National Treasury circulars relating to budgets.

The application of sound financial management principles for the compilation of the district's budget adjustment is essential and critical to ensure that the municipality remains financially sound and that the municipality is able to provide services to all communities in a sustainable manner.

The municipality has prepared the mid-year budget adjustment, after review of SDBIP and mid-year performance report.
The below are issues that arose during the preparation of budget adjustment.

The following areas have been identified as key focal areas within the 2015/2016 Budget Adjustment:

1. Municipal revenue funds

Own funding

- There is an increase of R23.25m from original budget of R45.5m.
- Basic services charges have increased by R1m.
- Budget for connections and disconnections were never anticipated and has been reduced significantly so.
- Interest on current account was increased by R3m due to slow spending on capital projects which result in more funds being invested.

Grants revenue

- There is a MIG adjustment of R4m from MIG capital to MIG overheads. The adjustment were done as
- RBIG has been reduced significantly by R244, this as a result of revised Division of Revenue (DoRA).
- MWIG has also been reduced by R95m as per revised DoRA.

2. Reducing budget deficit

- The approved budget stated that the municipality intended to reduce budget deficit by 10% every year. The municipality was actually unable to reduce budget deficit during the adjustment process, but is intending to do so in the 2016/17 MTREF budget. The municipality is gearing towards budgeting for a surplus in the outer budget years. Payment of services within 30 days cycle has been implemented, except in cases where there are disputes. This is done in order to ensure that the municipality does not keep huge liability amounts in its statement of financial position.

3. Improving planning on municipal infrastructure programme

- The district has been struggling to spend its conditional grants from the past financial years that resulted in an increase in an unspent grants liability.
- Major challenges were because of the municipal projects are not committed two years prior to the budget year due to challenges on planning.
- The municipality has during budget adjustment process, come up with the turnaround strategy that is intended to accelerate the spending. The CoGHTA and CoGHSTA have also seconded the man power in Infrastructure department to ensure that the goal is met.

4. The following budget principles and guidelines directly informed the compilation of the 2015/16 Adjustment Budget :

- The 2015/ 16 mid-year performance assessment.
- The SDM's turnaround strategy to accelerate spending on conditional grants.
- Repairs and maintenance to considered as one of the priorities to be catered for.
- CRR to be considered for capital refurbishment and borehole developments to address quick wins e.g. (expanding to new settlements).
- Level four employees to be considered for parity issues
- Upper limits for Councillors in response to new grading.
- Taxi rank funding to enable finalization of taxi rank transfers to local municipalities.
- Priority to be given to under budgeted contractual obligations.
- AGSA issues that have costs implications are included e.g. water losses (indigent and bulk meters).

In view of the aforementioned, the following table is a consolidated overview of the approved 2015/16 Budget adjustments:

4. Revenue

Description	Budget	Actual Adjustment	Adjusted Budget
Own Revenue	-112 108 000.00	-23 295 200.00	-135 403 200.00
Operating Grants	-573 210 000.00	-4 000 000.00	-577 210 000.00
Total operating revenue	**-685 318 000.00**	**-27 275 200.00**	**-712 593 200.00**
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EXPLANATION OF ADJUSTED ITEMS

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- Capital budget revenue decreases by **R346.95m** and operating revenue increases by **R27.2m**.

Summary on Sekhukhune District's Agency

- The district has an emerging entity called Sekhukhune Development Agency. In terms of regulation 25 the district is supposed to disclose the funds transferred to entity and also submit the entity's Annual budget and SDBIP.
- The district has in its annual budget allocated R3m to the agency and it has not been adjusted.

1.4 Capital expenditure

SUMMARY CAPEX

Description	Original Budget	Approved Roll over/ virement	Budget after approved Roll Over	Actual Adjustments	Adjusted budget
SDM FUNDED PROJECTS	31 000 000.00	9 000 000.00	40 000 000.00	-3 950 000.00	36 050 000.00
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4.1. MIG

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4.2. **RBIG** has been adjusted by **R244m** as per revised DoRA, The RBIG amount is now at **R214m.**

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4.4. **RHIG-** The net effect is zero with an additional amount of **R1.2m** for approved roll overs

4.5. **MWIG -**The project is implemented by Lepelle Northern Water and expenditure will only be brought to SDM books after hand over of the project. The adjustments of **R95m** have been granted as per revised DoRA. MWIG is now at **R35.5m.**

The district is in the process of compiling an informed asset management plan that will guide the next financial year IDP/Budget process.
Municipal funding and reserve policy has also be amended to effect the budget proposal

Further detail relating to asset classes and proposed capital expenditure is contained in MBRR A9 (Asset Management). In addition to the MBRR Table A9, MBRR Tables SA34a, b, c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

1.5 Adjustment Budget Tables

DC47 Sekhukhune - Table B1 Adjustments Budget Summary -

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	48 510	–	–	–	–	–	(5 120)	(5 120)	43 390	51 372	54 249
Investment revenue	8 000	–	–	–	–	–	3 000	3 000	11 000	8 472	8 946
Transfers recognised - operational	573 210	–	–	–	–	–	4 000	4 000	577 210	599 258	626 635
Other own revenue	55 598	–	–	–	–	–	25 415	25 415	81 013	58 272	61 053
Total Revenue (excluding capital transfers and contributions)	**685 318**	**–**	**–**	**–**	**–**	**–**	**27 295**	**27 295**	**712 613**	**717 374**	**750 884**
Employee costs	297 433	–	–	–	–	–	(12 303)	(12 303)	285 130	309 235	323 614
Remuneration of councillors	11 162	–	–	–	–	–	3 117	3 117	14 279	11 681	12 225
Depreciation & asset impairment	58 100	–	–	–	–	–	2 300	2 300	60 400	61 528	64 973
Finance charges	758	–	–	–	–	–	–	–	758	803	848
Materials and bulk purchases	141 785	–	–	–	–	–	35 010	35 010	176 795	148 445	155 401
Transfers and grants	5 000	–	–	–	–	–	–	–	5 000	3 140	3 285
Other expenditure	401 507	–	–	–	–	–	49 166	49 166	450 673	201 886	188 998
Total Expenditure	**915 746**	**–**	**–**	**–**	**–**	**–**	**77 290**	**77 290**	**993 036**	**736 717**	**749 345**
Surplus/(Deficit)	(230 428)	–	–	–	–	–	(49 995)	(49 995)	(280 423)	(19 343)	1 539
Transfers recognised - capital	1 046 468	–	–	–	–	–	(343 000)	(343 000)	703 468	1 239 607	1 318 348
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**816 040**	**–**	**–**	**–**	**–**	**–**	**(392 995)**	**(392 995)**	**423 045**	**1 220 264**	**1 319 888**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**816 040**	**–**	**–**	**–**	**–**	**–**	**(392 995)**	**(392 995)**	**423 045**	**1 220 264**	**1 319 888**
Capital expenditure & funds sources											
Capital expenditure	1 077 466	–	–	–	–	–	(305 700)	(305 700)	771 766	1 016 949	1 039 628
Transfers recognised - capital	1 046 466	–	–	–	–	–	(343 000)	(343 000)	703 466	971 949	991 628
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	31 000	–	–	–	–	–	5 050	5 050	36 050	45 000	48 000
Total sources of capital funds	**1 077 466**	**–**	**–**	**–**	**–**	**–**	**(337 950)**	**(337 950)**	**739 516**	**1 016 949**	**1 039 628**
Financial position											
Total current assets	469 967	–	–	–	–	–	(13 344)	(13 344)	456 623	458 692	477 220
Total non current assets	3 563 724	–	–	–	–	–	536 276	536 276	4 100 000	3 803 027	3 944 081
Total current liabilities	291 118	–	–	–	–	–	(83 300)	(83 300)	207 818	201 349	171 518
Total non current liabilities	25 090	–	–	–	–	–	(4 400)	(4 400)	20 690	25 545	26 850
Community wealth/Equity	**3 717 483**	**–**	**–**	**–**	**–**	**–**	**610 632**	**610 632**	**4 328 115**	**4 034 825**	**4 222 933**
Cash flows											
Net cash from (used) operating	1 098 692	–	–	–	–	–	(349 131)	(349 131)	749 561	1 338 563	1 457 741
Net cash from (used) investing	(1 090 106)	–	–	–	–	–	319 106	319 106	(771 000)	(1 112 413)	(1 254 508)
Net cash from (used) financing	(1 100)	–	–	–	–	–	–	–	(1 100)	(1 210)	(1 250)
Cash/cash equivalents at the year end	**202 000**	**–**	**–**	**–**	**–**	**–**	**(20 344)**	**(20 344)**	**181 656**	**224 940**	**201 983**
Cash backing/surplus reconciliation											
Cash and investments available	321 236	–	–	–	–	–	(20 344)	(20 344)	300 892	182 497	216 642
Application of cash and investments	319 423	–	–	–	–	–	(112 300)	(112 300)	207 123	230 654	200 823
Balance - surplus (shortfall)	**1 813**	**–**	**–**	**–**	**–**	**–**	**91 956**	**91 956**	**93 769**	**(48 157)**	**15 819**
Asset Management											
Asset register summary (WDV)	2 128 112	–	–	–	–	–	–	–	2 128 112	2 415 231	1 695 684
Depreciation & asset impairment	58 100	–	–	–	–	–	2 300	2 300	60 400	61 528	64 973
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	34 000	–	–	–	–	–	15 000	15 000	49 000	35 581	37 234
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	55	–	–	–	–	–	–	–	55	55	–
Sanitation/sewerage:	21	–	–	–	–	–	–	–	21	21	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

DC47 Sekhukhune - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Governance and administration		**685 318**	**–**	**–**	**–**	**–**	**–**	**27 295**	**27 295**	**712 613**	**666 002**	**696 635**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Budget and treasury office		685 318	–	–	–	–	–	27 295	27 295	712 613	666 002	696 635
Corporate services		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**1 046 466**	**–**	**–**	**–**	**–**	**–**	**(343 000)**	**(343 000)**	**703 466**	**1 290 979**	**1 372 597**
Electricity		–	–	–	–	–	–	–	–	–	–	–
Water		838 466	–	–	–	–	–	(416 863)	(416 863)	421 603	1 007 531	996 861
Waste water management		208 000	–	–	–	–	–	73 863	73 863	281 863	283 448	375 736
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Standard	2	**1 731 784**	**–**	**–**	**–**	**–**	**–**	**(315 705)**	**(315 705)**	**1 416 079**	**1 956 981**	**2 069 232**
Expenditure - Standard												
Governance and administration		**338 630**	**–**	**–**	**–**	**–**	**–**	**(13 464)**	**(13 464)**	**325 166**	**356 940**	**351 915**
Executive and council		105 235	–	–	–	–	–	(1 211)	(1 211)	104 024	111 238	94 733
Budget and treasury office		162 845	–	–	–	–	–	(34 801)	(34 801)	128 045	171 357	178 966
Corporate services		70 549	–	–	–	–	–	22 548	22 548	93 098	74 345	78 216
Community and public safety		**41 777**	**–**	**–**	**–**	**–**	**–**	**3 274**	**3 274**	**45 052**	**43 741**	**45 792**
Community and social services		41 777	–	–	–	–	–	3 274	3 274	45 052	43 741	45 792
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**7 546**	**–**	**–**	**–**	**–**	**–**	**153**	**153**	**7 699**	**7 918**	**8 303**
Planning and development		7 546	–	–	–	–	–	153	153	7 699	7 918	8 303
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**319 573**	**–**	**–**	**–**	**–**	**–**	**295 532**	**295 532**	**615 106**	**328 119**	**343 335**
Electricity		–	–	–	–	–	–	–	–	–	–	–
Water		319 573	–	–	–	–	–	295 532	295 532	615 106	328 119	343 335
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Standard	3	**707 526**	**–**	**–**	**–**	**–**	**–**	**285 497**	**285 497**	**993 023**	**736 717**	**749 345**
Surplus/ (Deficit) for the year		**1 024 258**	**–**	**–**	**–**	**–**	**–**	**(601 202)**	**(601 202)**	**423 056**	**1 220 264**	**1 319 888**

DC47 Sekhukhune - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

Standard Classification Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Municipal governance and administration		**685 318**	**–**	**–**	**–**	**–**	**–**	**27 295**	**27 295**	**712 613**	**666 002**	**696 635**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Mayor and Council									–	–		
Municipal Manager									–	–		
Budget and treasury office		685 318						27 295	27 295	712 613	666 002	696 635
Corporate services		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Road transport		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Pollution Control									–	–		
Trading services		**1 046 466**	**–**	**–**	**–**	**–**	**–**	**(343 000)**	**(343 000)**	**703 466**	**1 290 979**	**1 372 597**
Electricity		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water		**838 466**	**–**	**–**	**–**	**–**	**–**	**(416 863)**	**(416 863)**	**421 603**	**1 007 531**	**996 861**
Water Distribution		838 466						(416 863)	(416 863)	421 603	1 007 531	996 861
Water Storage									–	–		
Waste water management		**208 000**	**–**	**–**	**–**	**–**	**–**	**73 863**	**73 863**	**281 863**	**283 448**	**375 736**
Sewerage		208 000						73 863	73 863	281 863	283 448	375 736
Storm Water Management									–	–		
Public Toilets									–	–		
Waste management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Solid Waste									–	–		
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Air Transport									–	–		
Abattoirs									–	–		
Tourism									–	–		
Forestry									–	–		
Markets									–	–		
Total Revenue - Standard	2	**1 731 784**	**–**	**–**	**–**	**–**	**–**	**(315 705)**	**(315 705)**	**1 416 079**	**1 956 981**	**2 069 232**
Expenditure - Standard												
Municipal governance and administration		**338 630**	**–**	**–**	**–**	**–**	**–**	**(13 464)**	**(13 464)**	**325 166**	**356 940**	**351 915**
Executive and council		105 235	–	–	–	–	–	(1 211)	(1 211)	104 024	111 238	94 733
Mayor and Council		61 855						131	131	61 986	64 379	45 360
Municipal Manager		43 380						(1 343)	(1 343)	42 038	46 860	49 373
Budget and treasury office		162 845						(34 801)	(34 801)	128 045	171 357	178 966
Corporate services		70 549	–	–	–	–	–	22 548	22 548	93 098	74 345	78 216
Human Resources		70 549						22 548	22 548	93 098	74 345	78 216
Community and public safety		**41 777**	**–**	**–**	**–**	**–**	**–**	**3 274**	**3 274**	**45 052**	**43 741**	**45 792**
Community and social services		**41 777**	**–**	**–**	**–**	**–**	**–**	**3 274**	**3 274**	**45 052**	**43 741**	**45 792**
Other Community		41 777						3 274	3 274	45 052	43 741	45 792
Other Social									–	–		
Sport and recreation									–	–		
Public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other									–	–		
Economic and environmental services		**7 546**	**–**	**–**	**–**	**–**	**–**	**153**	**153**	**7 699**	**7 918**	**8 303**
Planning and development		**7 546**	**–**	**–**	**–**	**–**	**–**	**153**	**153**	**7 699**	**7 918**	**8 303**
Economic Development/Planning		7 546						153	153	7 699	7 918	8 303
Town Planning/Building									–	–		
Licensing & Regulation									–	–		
Road transport		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Trading services		**319 573**	**–**	**–**	**–**	**–**	**–**	**295 532**	**295 532**	**615 106**	**328 119**	**343 335**
Electricity		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Electricity Distribution									–	–		
Electricity Generation									–	–		
Water		**319 573**	**–**	**–**	**–**	**–**	**–**	**295 532**	**295 532**	**615 106**	**328 119**	**343 335**
Water Distribution		319 573						295 532	295 532	615 106	328 119	343 335
Water Storage									–	–		
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sewerage									–	–		
Storm Water Management									–	–		
Public Toilets									–	–		
Waste management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Solid Waste									–	–		
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Standard	3	**707 526**	**–**	**–**	**–**	**–**	**–**	**285 497**	**285 497**	**993 023**	**736 717**	**749 345**
Surplus/ (Deficit) for the year		**1 024 258**	**–**	**–**	**–**	**–**	**–**	**(601 202)**	**(601 202)**	**423 056**	**1 220 264**	**1 319 888**

DC47 Sekhukhune - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Executive and Council		–	–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–	–
0		636 808	–	–	–	–	–	–	–	636 808	666 002	696 635
0		–	–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–	–
0		1 094 978	–	–	–	–	–	–	–	1 094 978	1 290 979	1 372 597
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	**1 731 786**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 731 786**	**1 956 981**	**2 069 232**
Expenditure by Vote	1											
Executive and Council		61 855	–	–	–	–	–	131	131	61 986	64 379	45 360
0		43 380	–	–	–	–	–	(1 343)	(1 343)	42 037	46 860	49 373
0		–	–	–	–	–	–	–	–	–	245 701	257 182
0		–	–	–	–	–	–	153	153	153	–	8 303
0		–	–	–	–	–	–	–	–	–	–	–
0		41 777	–	–	–	–	–	3 274	3 274	45 052	43 741	45 792
0		–	–	–	–	–	–	–	–	–	328 119	343 335
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	**147 012**	**–**	**–**	**–**	**–**	**–**	**2 216**	**2 216**	**149 229**	**728 799**	**749 345**
Surplus/ (Deficit) for the year	2	**1 584 774**	**–**	**–**	**–**	**–**	**–**	**(2 216)**	**(2 216)**	**1 582 557**	**1 228 182**	**1 319 888**

DC47 Sekhukhune - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Executive and Council									–	–		
1.1 - [SPEAKERS OFFICE]									–	–		
1.2 - [MAYORS OFFICE]									–	–		
1.3 - [SEKHUKHUNE DEVELOPMENT AGENCY]									–	–		
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
2.1 - [MUNICIPAL MANAGER]									–	–		
Vote 3 - BUDGET AND TREASURY		**685 318**	–	–	–	–	–	**27 295**	27 295	712 613	**666 002**	**696 635**
3.1 - BUDGET AND TREASURY		685 318						27 295	27 295	712 613	666 002	696 635
Vote 4 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–
4.1 - CORPORATE SERVICES									–	–		
									–	–		
Vote 5 - PLANNING AND ECONOMIC DEVELOPME		–	–	–	–	–	–	–	–	–	–	–
5.1 - PLANNING AND ECONOMIC DEVELOPMENT									–	–		
									–	–		
Vote 6 - [COMMUNITY SERVICES]		–	–	–	–	–	–	–	–	–	–	–
6.1 - COMMUNITY SERVICES									–	–		
Vote 7 - INFRASTRUCTURE AND WATER SERVIC		**1 046 466**	–	–	–	–	–	**(343 000)**	**(343 000)**	**703 466**	**1 290 979**	**1 372 597**
7.1 - INFRASTRUCTURE AND WATER SERVICE		1 046 466						(343 000)	(343 000)	703 466	1 290 979	1 372 597
Total Revenue by Vote	2	**1 731 784**	–	–	–	–	–	**(315 705)**	**(315 705)**	**1 416 079**	**1 956 981**	**2 069 232**
	1											
Expenditure by Vote		**61 855**	–	–	–	–	–	**231**	**231**	**62 086**	**64 379**	**45 360**
Executive and Council									–	–	64 379	45 360
1.1 - [SPEAKERS OFFICE]		31 296						(795)	(795)	30 501		
1.2 - [MAYORS OFFICE]		27 559						1 026	1 026	28 585		
1.3 - [SEKHUKHUNE DEVELOPMENT AGENCY]		3 000						–	–	3 000		
Vote 2 - MUNICIPAL MANAGER		**43 380**	–	–	–	–	–	**(1 343)**	**(1 343)**	**42 037**	**46 860**	**49 373**
2.1 - [MUNICIPAL MANAGER]		43 380						(1 343)	(1 343)	42 037	46 860	49 373
Vote 3 - BUDGET AND TREASURY		**162 845**	–	–	–	–	–	**(34 801)**	**(34 801)**	**128 045**	**171 357**	**178 966**
3.1 - BUDGET AND TREASURY		162 845						(34 801)	(34 801)	128 045	171 357	178 966
Vote 4 - CORPORATE SERVICES		**70 549**	–	–	–	–	–	**22 548**	**22 548**	**93 098**	**7 918**	**8 303**
4.1 - CORPORATE SERVICES		70 549						22 548	22 548	93 098	7 918	8 303
Vote 5 - PLANNING AND ECONOMIC DEVELOPME		**7 546**	–	–	–	–	–	**153**	**153**	**7 699**	**74 345**	**78 216**
5.1 - PLANNING AND ECONOMIC DEVELOPMEI		7 546						153	153	7 699	74 345	78 216
									–	–		
Vote 6 - [COMMUNITY SERVICES]		**41 777**	–	–	–	–	–	**3 274**	**3 274**	**45 052**	**43 741**	**45 792**
6.1 - COMMUNITY SERVICES		41 777						3 274	3 274	45 052	43 741	45 792
									–	–		
INFRASTRUCTURE AND WATER SERVICES		**319 573**	–	–	–	–	–	**295 532**	**295 532**	**615 106**	**328 119**	**343 335**
7.1 - INFRASTRUCTURE AND WATER SERVICE		319 573						295 532	295 532	615 106	328 119	343 335
	2	**707 526**	–	–	–	–	–	**285 596**	**285 596**	**993 122**	**736 717**	**749 345**
Total Expenditure by Vote		**645 671**	–	–	–	–	–	**285 365**	**285 365**	**931 036**	**736 717**	**749 345**
	2	**1 024 258**	–	–	–	–	–	**(601 301)**	**(601 301)**	**422 957**	**1 220 264**	**1 319 888**

DC47 Sekhukhune - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Budget and Treasury		–	–	–	–	–	–	–	–	–	–	–
Co-operate Services		–	–	–	–	–	–	–	–	–	–	–
Community Services		–	–	–	–	–	–	–	–	–	–	–
Infrustructue and Water Srvices		1 046 466	–	–	–	–	–	(310 750)	(310 750)	735 716	1 009 089	1 030 528
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**1 046 466**	**–**	**–**	**–**	**–**	**–**	**(310 750)**	**(310 750)**	**735 716**	**1 009 089**	**1 030 528**
Single-year expenditure *to be adjusted*	2											
Executive and council		–	–	–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–	–	–
–		1 850	–	–	–	–	–	1 200	1 200	3 050	860	1 550
–		3 550	–	–	–	–	–	(3 300)	(3 300)	250	7 000	7 550
–		25 600	–	–	–	–	–	7 150	7 150	32 750	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
#REF!		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**31 000**	**–**	**–**	**–**	**–**	**–**	**5 050**	**5 050**	**36 050**	**7 860**	**9 100**
Total Capital Expenditure - Vote		**1 077 466**	**–**	**–**	**–**	**–**	**–**	**(305 700)**	**(305 700)**	**771 766**	**1 016 949**	**1 039 628**
Capital Expenditure - Standard												
Governance and administration		**1 850**	**–**	**–**	**–**	**–**	**–**	**1 200**	**1 200**	**3 050**	**860**	**1 550**
Executive and council									–	–		
Budget and treasury office									–	–		
Corporate services		1 850						1 200	1 200	3 050	860	1 550
Community and public safety		**3 550**	**–**	**–**	**–**	**–**	**–**	**(3 300)**	**(3 300)**	**250**	**7 000**	**7 550**
Community and social services		3 550						(3 300)	(3 300)	250	7 000	7 550
Sport and recreation									–	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development									–	–		
Road transport									–	–		
Environmental protection									–	–		
Trading services		**1 046 466**	**–**	**–**	**–**	**–**	**–**	**(310 750)**	**(310 750)**	**735 716**	**1 009 088**	**1 030 528**
Electricity									–	–		
Water		838 466						(384 613)	(384 613)	453 853	735 806	665 528
Waste water management		208 000						73 863	73 863	281 863	273 282	365 000
Waste management									–	–		
Other		25 600						7 150	7 150	32 750		
Total Capital Expenditure - Standard	3	**1 077 466**	**–**	**–**	**–**	**–**	**–**	**(305 700)**	**(305 700)**	**771 766**	**1 016 948**	**1 039 628**

DC47 Sekhukhune - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges									–	–		
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	38 910	–	–	–	–	–	(5 120)	(5 120)	33 790	41 206	43 513
Service charges - sanitation revenue	2	9 600	–	–	–	–	–	–	–	9 600	10 166	10 736
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - other									–	–		
Rental of facilities and equipment									–	–		
Interest earned - external investments		8 000						3 000	3 000	11 000	8 472	8 946
Interest earned - outstanding debtors		3 500						2 500	2 500	6 000	3 707	3 914
Dividends received									–	–		
Fines									–	–		
Licences and permits									–	–		
Agency services									–	–		
Transfers recognised - operating		573 210						4 000	4 000	577 210	599 258	626 635
Other revenue	2	52 098	–	–	–	–	–	22 915	22 915	75 013	54 566	57 139
Gains on disposal of PPE									–	–		
Total Revenue (excluding capital transfers and contributions)		**685 318**	**–**	**–**	**–**	**–**	**–**	**27 295**	**27 295**	**712 613**	**717 374**	**750 884**
Expenditure By Type												
Employee related costs		297 433	–	–	–	–	–	(12 303)	(12 303)	285 130	309 235	323 614
Remuneration of councillors		11 162						3 117	3 117	14 279	11 681	12 225
Debt impairment		9 872						(3 500)	(3 500)	6 372	10 454	11 040
Depreciation & asset impairment		58 100	–	–	–	–	–	2 300	2 300	60 400	61 528	64 973
Finance charges		758							–	758	803	848
Bulk purchases		116 935	–	–	–	–	–	3 000	3 000	119 935	122 372	128 063
Other materials		24 850						32 010	32 010	56 860	26 072	27 339
Contracted services		58 100	–	–	–	–	–	(1 017)	(1 017)	57 083	61 848	65 168
Transfers and grants		5 000							–	5 000	3 140	3 285
Other expenditure		333 535	–	–	–	–	–	53 683	53 683	387 218	129 583	112 790
Loss on disposal of PPE									–	–		
Total Expenditure		**915 746**	**–**	**–**	**–**	**–**	**–**	**77 290**	**77 290**	**993 036**	**736 717**	**749 345**
Surplus/(Deficit)		**(230 428)**	**–**	**–**	**–**	**–**	**–**	**(49 995)**	**(49 995)**	**(280 423)**	**(19 343)**	**1 539**
Transfers recognised - capital		1 046 468						(343 000)	(343 000)	703 468	1 239 607	1 318 348
Contributions recognised - capital									–	–		
Contributed assets									–	–		
Surplus/(Deficit) before taxation		**816 040**	**–**	**–**	**–**	**–**	**–**	**(392 995)**	**(392 995)**	**423 045**	**1 220 264**	**1 319 888**
Taxation									–	–		
Surplus/(Deficit) after taxation		**816 040**	**–**	**–**	**–**	**–**	**–**	**(392 995)**	**(392 995)**	**423 045**	**1 220 264**	**1 319 888**
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		**816 040**	**–**	**–**	**–**	**–**	**–**	**(392 995)**	**(392 995)**	**423 045**	**1 220 264**	**1 319 888**
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		**816 040**	**–**	**–**	**–**	**–**	**–**	**(392 995)**	**(392 995)**	**423 045**	**1 220 264**	**1 319 888**

DC47 Sekhukhune - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Executive and council									–	–		
Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Municipal Manager									–	–		
Budget and Treasury		–	–	–	–	–	–	–	–	–	–	–
Budget and Treasury									–	–		
									–	–		
Co-operate Services		–	–	–	–	–	–	–	–	–	–	–
Co-operate Services									–	–		
Community Services		–	–	–	–	–	–	–	–	–	–	–
Community Services									–	–		
									–	–		
Infrastructue and Water Srvices		**1 046 466**	–	–	–	–	–	**(310 750)**	(310 750)	735 716	**1 009 089**	**1 030 528**
Infrastructure and Water services		1 046 466						(310 750)	(310 750)	735 716	1 009 089	1 030 528
#REF!									–	–		
Capital multi-year expenditure sub-total		**1 046 466**	–	–	–	–	–	**(310 750)**	(310 750)	735 716	**1 009 089**	**1 030 528**
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Executive and council									–	–		
Executive and council									–	–		
		–	–	–	–	–	–	–	–	–	–	–
Municipal Manager									–	–		
Municipal Manager									–	–		
									–	–		
		–	–	–	–	–	–	–	–	–	–	–
Budget and Treasury									–	–		
Budget and Treasury									–	–		
		1 850	–	–	–	–	–	**1 200**	1 200	3 050	**860**	**1 550**
Co-operate Services									–	–		
Co-operate Services		1 850						1 200	1 200	3 050	860	1 550
		3 550	–	–	–	–	–	**(3 300)**	(3 300)	250	**7 000**	**7 550**
Community Services									–	–		
Community Services		3 550						(3 300)	(3 300)	250	7 000	7 550
		25 600	–	–	–	–	–	**7 150**	7 150	32 750	–	–
Infrastructue and Water Srvices									–	–		
Infrastructure and Water services		25 600						7 150	7 150	32 750		
#REF!									–	–		
Capital single-year expenditure sub-total		**31 000**	–	–	–	–	–	**5 050**	5 050	36 050	**7 860**	**9 100**
Total Capital Expenditure		**1 077 466**	–	–	–	–	–	**(305 700)**	(305 700)	771 766	**1 016 949**	**1 039 628**

DC47 Sekhukhune - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		119 236							–	119 236	5 524	30 723
Call investment deposits	1	202 000	–	–	–	–	–	(20 344)	(20 344)	181 656	176 973	185 919
Consumer debtors	1	103 077	–	–	–	–	–	7 000	7 000	110 077	234 100	221 500
Other debtors		42 554							–	42 554	39 163	36 624
Current portion of long-term receivables									–	–		
Inventory		3 100							–	3 100	2 932	2 454
Total current assets		**469 967**	**–**	**–**	**–**	**–**	**–**	**(13 344)**	**(13 344)**	**456 623**	**458 692**	**477 220**
Non current assets												
Long-term receivables									–	–		
Investments									–	–		
Investment property									–	–		
Investment in Associate									–	–		
Property, plant and equipment	1	3 563 724	–	–	–	–	–	536 276	536 276	4 100 000	3 803 027	3 944 081
Agricultural									–	–		
Biological									–	–		
Intangible									–	–		
Other non-current assets									–	–		
Total non current assets		**3 563 724**	**–**	**–**	**–**	**–**	**–**	**536 276**	**536 276**	**4 100 000**	**3 803 027**	**3 944 081**
TOTAL ASSETS		**4 033 691**	**–**	**–**	**–**	**–**	**–**	**522 932**	**522 932**	**4 556 623**	**4 261 719**	**4 421 301**
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		695	–	–	–	–	–	–	–	695	695	695
Consumer deposits									–	–		
Trade and other payables		290 423	–	–	–	–	–	(83 300)	(83 300)	207 123	200 654	170 823
Provisions									–	–		
Total current liabilities		**291 118**	**–**	**–**	**–**	**–**	**–**	**(83 300)**	**(83 300)**	**207 818**	**201 349**	**171 518**
Non current liabilities												
Borrowing	1	4 240	–	–	–	–	–	–	–	4 240	3 545	2 850
Provisions	1	20 850	–	–	–	–	–	(4 400)	(4 400)	16 450	22 000	24 000
Total non current liabilities		**25 090**	**–**	**–**	**–**	**–**	**–**	**(4 400)**	**(4 400)**	**20 690**	**25 545**	**26 850**
TOTAL LIABILITIES		**316 208**	**–**	**–**	**–**	**–**	**–**	**(87 700)**	**(87 700)**	**228 508**	**226 894**	**198 368**
NET ASSETS	2	**3 717 483**	**–**	**–**	**–**	**–**	**–**	**610 632**	**610 632**	**4 328 115**	**4 034 825**	**4 222 933**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3 688 483	–	–	–	–	–	639 632	639 632	4 328 115	4 004 825	4 192 933
Reserves		29 000	–	–	–	–	–	(29 000)	(29 000)	–	30 000	30 000
Minorities' interests									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		**3 717 483**	**–**	**–**	**–**	**–**	**–**	**610 632**	**610 632**	**4 328 115**	**4 034 825**	**4 222 933**

DC47 Sekhukhune - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges									–	–		
Service charges		31 532						3 172	3 172	34 704	41 097	48 824
Other revenue		48 463						11 547	11 547	60 010	45 770	57 139
Government - operating	1	573 210						4 000	4 000	577 210	599 864	627 758
Government - capital	1	1 046 468						(343 000)	(343 000)	703 468	1 272 405	1 352 983
Interest		8 000						3 000	3 000	11 000	12 179	12 860
Dividends									–	–		
Payments												
Suppliers and employees		(603 223)						(27 850)	(27 850)	(631 073)	(628 810)	(637 691)
Finance charges		(758)							–	(758)	(803)	(848)
Transfers and Grants	1	(5 000)							–	(5 000)	(3 140)	(3 285)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 098 692**	**–**	**–**	**–**	**–**	**–**	**(349 131)**	**(349 131)**	**749 561**	**1 338 563**	**1 457 741**
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		(1 090 106)						319 106	319 106	(771 000)	(1 112 413)	(1 254 508)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(1 090 106)**	**–**	**–**	**–**	**–**	**–**	**319 106**	**319 106**	**(771 000)**	**(1 112 413)**	**(1 254 508)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–		
Borrowing long term/refinancing									–	–		
Increase (decrease) in consumer deposits									–	–		
Payments												
Repayment of borrowing		(1 100)							–	(1 100)	(1 210)	(1 250)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 100)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(1 100)**	**(1 210)**	**(1 250)**
NET INCREASE/ (DECREASE) IN CASH HELD		**7 486**	**–**	**–**	**–**	**–**	**–**	**(30 025)**	**(30 025)**	**(22 539)**	**224 940**	**201 983**
Cash/cash equivalents at the year begin:	2	194 514						9 681	9 681	204 195		
Cash/cash equivalents at the year end:	2	202 000	–	–	–	–	–	(20 344)	(20 344)	181 656	224 940	201 983

DC47 Sekhukhune - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	202 000	–	–	–	–	–	(20 344)	(20 344)	181 656	224 940	201 983
Other current investments > 90 days		119 236	–	–	–	–	–	–	–	119 236	(42 443)	14 659
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**321 236**	**–**	**–**	**–**	**–**	**–**	**(20 344)**	**(20 344)**	**300 892**	**182 497**	**216 642**
Applications of cash and investments												
Unspent conditional transfers		10 000	–	–	–	–	–	37 000	37 000	47 000	50 000	40 000
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	280 423	–					(120 300)	(120 300)	160 123	150 654	130 823
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		29 000	–					(29 000)	(29 000)	–	30 000	30 000
Total Application of cash and investments:		**319 423**	**–**	**–**	**–**	**–**	**–**	**(112 300)**	**(112 300)**	**207 123**	**230 654**	**200 823**
Surplus(shortfall)		**1 813**	**–**	**–**	**–**	**–**	**–**	**91 956**	**91 956**	**93 769**	**(48 157)**	**15 819**

DC47 Sekhukhune - Table B9 Asset Management -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**948 914**	**–**	**–**	**–**	**–**	**–**	**(212 700)**	**(212 700)**	**736 214**	**811 470**	**832 433**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		707 914	–	–	–	–	–	(289 613)	(289 613)	418 301	510 328	432 333
Infrastructure - Sanitation		208 000	–	–	–	–	–	73 863	73 863	281 863	273 282	365 000
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		915 914	–	–	–	–	–	(215 750)	(215 750)	700 164	783 610	797 333
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	33 000	–	–	–	–	–	3 050	3 050	36 050	27 860	35 100
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
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		707 914	–	–	–	–	–	(289 613)	(289 613)	418 301	510 328	432 333
Infrastructure - Sanitation		208 000	–	–	–	–	–	73 863	73 863	281 863	273 282	365 000
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		915 914	–	–	–	–	–	(215 750)	(215 750)	700 164	783 610	797 333
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets		33 000	–	–	–	–	–	3 050	3 050	36 050	27 860	35 100
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	2	**948 914**	**–**	**–**	**–**	**–**	**–**	**(212 700)**	**(212 700)**	**736 214**	**811 470**	**832 433**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		60 895							–	60 895	40 895	37 895
Infrastructure - Electricity									–	–		
Infrastructure - Water		1 977 017							–	1 977 017	2 309 526	1 591 739
Infrastructure - Sanitation		40 950							–	40 950	36 950	30 950
Infrastructure - Other		25 600							–	25 600		
Infrastructure		2 104 462	–	–	–	–	–	–	–	2 104 462	2 387 371	1 660 584
Community									–	–		
Heritage assets									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets		23 650							–	23 650	27 860	35 100
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 128 112**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 128 112**	**2 415 231**	**1 695 684**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		58 100	–	–	–	–	–	2 300	2 300	60 400	61 528	64 973
Repairs and Maintenance by asset class	3	**34 000**	**–**	**–**	**–**	**–**	**–**	**15 000**	**15 000**	**49 000**	**35 581**	**37 234**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		34 000	–	–	–	–	–	15 000	15 000	49 000	35 581	37 234
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		34 000	–	–	–	–	–	15 000	15 000	49 000	35 581	37 234
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**92 100**	**–**	**–**	**–**	**–**	**–**	**17 300**	**17 300**	**109 400**	**97 109**	**102 207**
Renewal of Existing Assets as % of total capex		*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		*1.6%*	*0.0%*							*2.3%*	*1.5%*	*2.2%*
Renewal and R&M as a % of PPE		*1.6%*	*0.0%*							*2.3%*	*1.5%*	*2.2%*

DC47 Sekhukhune - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)		119368							–	119	119368	
Using public tap (at least min.service level)	2	89725							–	90	89725	
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		209	–	–	–	–	–	–	–	209	209	–
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply		54709							–	55	54709	
Below Minimum Servic Level sub-total		55	–	–	–	–	–	–	–	55	55	–
Total number of households	5	**264**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**264**	**264**	**–**
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		27887							–	27 887	27887	
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)		215021							–	215 021	215021	
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		242 908	–	–	–	–	–	–	–	242 908	242 908	–
Bucket toilet		1709							–	1 709	1209	
Other toilet provisions (< min.service level)		8875							–	8 875	11875	
No toilet provisions		10310							–	10 310	7810	
Below Minimum Servic Level sub-total		20 894	–	–	–	–	–	–	–	20 894	20 894	–
Total number of households	5	**263 802**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**263 802**	**263 802**	**–**
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Refuse:												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)									–	–		
Sanitation (free minimum level service)									–	–		
Electricity/other energy (50kwh per household per month)									–	–		
Refuse (removed at least once a week)									–	–		
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)									–	–		
Sanitation (free sanitation service)									–	–		
Electricity/other energy (50kwh per household per month)									–	–		
Refuse (removed once a week)									–	–		
Total cost of FBS provided (minimum social packa		–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided												
Property rates (R'000 value threshold)									–	–		
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)									–	–		
Refuse (average litres per week)									–	–		
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)									–	–		
Property rates (other exemptions, reductions and rebates)									–	–		
Water									–	–		
Sanitation									–	–		
Electricity/other energy									–	–		
Refuse									–	–		
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of free services provided (total s		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Part 2 – Supporting Documentation

2.1. Overview of the adjustment budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The budget steering committee of the district consist of the following members under the chairpersonship of the MMC for Budget and Treasury

- Municipal manager
- Chief finance Officer
- Senior manager: Infrastructure
- All senior managers
- Manager: Budget and Reporting
- Manager: Income
- MMC responsible for Infrastructure and Water services
- MMC responsible for Planning and economic development

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the District's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

Adjustment Budget Process Overview

In terms of section 28 of the MFMA only Mayor may table an adjustment budget in municipal council. The adjustment budget is prepared after taking into consideration mid – year performance of the municipality.

IDP and Service Delivery and Budget Implementation Plan

The District's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2015/16 MTREF, based on the approved 2015/16 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2015/16 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2012/13 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.2 Overview of alignment of adjusted budget with IDP and SDBIP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the District, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the District strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the district, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the district's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (PGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National Development Plan
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2013/14 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

The following are the strategic objectives of the district:

- Economic Growth, Development and job creation
- Community development and Social cohesion
- Spatial development and sustainable land use management
- Active community participation and Inter-Governmental alignment
- Effective, accountable and clean government

In order to ensure integrated and focused service delivery between all spheres of government it was important for the district to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure

development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities
In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the District. The five-year programme responds to the development challenges and opportunities faced by the district by identifying the key performance areas to achieve the six strategic objectives mentioned above.

In addition to the five-year IDP, the district undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. The district vision 2030. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the district so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the District's IDP, associated sectoral plans and strategies, and the allocation of resources of the City and other service delivery partners.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the revised IDP, including:

- Strengthening the analysis and strategic planning processes of the district;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the district has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

Providing clean water and managing waste water

The municipality is a Water Services Authority for the entire district in terms of the Water Services Act, 1997 and has entered into agreements with three locals for water service provision. The municipality is purchasing bulk water from Lepelle Northern Water and Dr JS Moroka Local Municipality.
The Department of Water Affairs conducts an annual performance rating of water treatment works, presenting a Blue Drop or Green Drop award respectively to potable water treatment works and waste water treatment works that meet certain criteria of excellence.

The following is briefly the main challenges facing the District in this regard:

- The infrastructure at most of the waste water treatment works is old and insufficient to treat the increased volumes of waste water to the necessary compliance standard;
- Shortage of skilled personnel makes proper operations and maintenance difficult;
- Electrical power supply to some of the plants is often interrupted which hampers the purification processes; and

2.5 Overview of budget assumptions

External factors

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2014/15 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk water; and
- The increase in the cost of remuneration.

2.6 Overview of budget funding

Medium-term outlook: operating revenue

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The district derives most of its operational revenue from the provision of goods and services such as water and sanitation.

The proposed tariff increases for the 2015/16 MTREF on the water and sanitation revenue differs per local municipality, this as the results of taking over billing from local municipality and the district is striving towards eliminating parity issues on tariff charges.

2.7 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

In year reporting

- Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved.

Internship programme

- The District is participating in the Municipal Financial Management Internship programme and has employed four interns undergoing training in various divisions of the Budget and Treasury. One intern has been appointed recently from March 2014 and four interns have been appointed. Since the introduction of the Internship programme the municipality has successfully employed and trained interns through this programme and a majority of them were appointed either in the municipality or other Institutions.

Budget and Treasury Office

- The Budget and Treasury Office has been established in accordance with the MFMA.

Audit Committee

- An Audit Committee has been established and is fully functional.

Service Delivery and Implementation Plan

- The detail SDBIP document is at a draft stage and will be finalised after approval of the 2014/15 MTREF.

Annual Report

- Annual report is compiled in terms of the MFMA and National Treasury requirements.

2.8 Budget adjustment supporting schedules

DC47 Sekhukhune - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
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		38 910						(5 120)	(5 120)	33 790	41 206	43 513
less Revenue Foregone									–	–		
Net Service charges - water revenue		**38 910**	–	–	–	–	–	**(5 120)**	**(5 120)**	**33 790**	**41 206**	**43 513**
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		9 600							–	9 600	10 166	10 736
less Revenue Foregone									–	–		
Net Service charges - sanitation revenue		**9 600**	–	–	–	–	–	–	–	**9 600**	**10 166**	**10 736**
Service charges - refuse revenue												
Total refuse removal revenue									–	–		
Total landfill revenue									–	–		
less Revenue Foregone									–	–		
Net Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–
Other Revenue By Source												
List other revenue by source									–	–		
APPLICATION FOR DATA BASE		*456000*						*-420000*	(420)	36	*2998204*	#########
INTEREST ON CURRENT ACCOUNT		*3600000*						*-500000*	(500)	3 100	*3812400*	#########
APPLICATION TENDER DOCUMENTS		*680000*							–	680	*711620*	#########
SKILLS DEVELOPMENT - SETA		*700000*							–	700	*732550*	#########
SUNDRIES		*500000*						*4500000*	4 500	5 000	*523250*	#########
SDM FUNDING-VAT		*45552000*						*19515200*	19 515	65 067	*41336750*	#########
EMERGENCY SERVICES TRAINING FEE		*320000*						*-120000*	(120)	200	*334880*	#########
FIRE SAFETY		*260000*						*-120000*	(120)	140	*272090*	#########
MUNICIPAL HEALTH SERVICES									–	–	*3843795*	#########
EMERGENCY MANAGEMENT SERVICES		*30000*						*30000*	30	60		
PROCEEDS ON SALE OF ASSETS								*30000*	30	30		
Total 'Other' Revenue	1	**52 098**	–	–	–	–	–	**22 915**	**22 915**	**75 013**	**54 566**	**57 139**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		202 765						(17 572)	(17 572)	185 192	210 164	219 937
Pension and UIF Contributions		25 415						1 101	1 101	26 516	26 597	27 834
Medical Aid Contributions		9 228						826	826	10 054	9 657	10 106
Overtime		12 171						2 582	2 582	14 754	12 737	13 330
Performance Bonus									–	–		
Motor Vehicle Allowance		24 775						(1 900)	(1 900)	22 875	25 927	27 133
Cellphone Allowance		1 852						(311)	(311)	1 541	1 938	2 028
Housing Allowances		2 803						1 153	1 153	3 956	2 933	3 070
Other benefits and allowances		6 213						123	123	6 336	6 502	6 804
Payments in lieu of leave		12 211						1 695	1 695	13 906	12 779	13 373
Long service awards									–	–		
Post-retirement benefit obligations	4								–	–		
sub-total		**297 433**	–	–	–	–	–	**(12 303)**	**(12 303)**	**285 130**	**309 235**	**323 614**
Less: Employees costs capitalised to PPE									–	–		
Total Employee related costs	1	**297 433**	–	–	–	–	–	**(12 303)**	**(12 303)**	**285 130**	**309 235**	**323 614**
Contributions recognised - capital												
List contributions by contract									–	–		
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		58 100						2 300	2 300	60 400	61 528	64 973
Lease amortisation									–	–		
Capital asset impairment									–	–		
Depreciation resulting from revaluation of PPE									–	–		
Total Depreciation & asset impairment	1	**58 100**	–	–	–	–	–	**2 300**	**2 300**	**60 400**	**61 528**	**64 973**
Bulk purchases												
Electricity Bulk Purchases		28 000						3 000	3 000	31 000	29 302	30 665
Water Bulk Purchases		88 935							–	88 935	93 070	97 398
Total bulk purchases	1	**116 935**	–	–	–	–	–	**3 000**	**3 000**	**119 935**	**122 372**	**128 063**
Transfers and grants												
Cash transfers and grants									–	–		
Non-cash transfers and grants									–	–		
Total transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Contracted services												
List services provided by contract									–	–		
SECURUTY SERVICES		27 000						(3 650)	(3 650)	23 350	29 078	30 706
INSURANCE POLICY CONTRACT		1 000						500	500	1 500	1 077	1 137
OFFICE RENTAL		3 600						3 583	3 583	7 183	3 812	4 026
LEASE OF OFFICE MACHINE		3 000						(950)	(950)	2 050	3 177	3 355
FLEET MANAGEMENT SERVICES		9 000						14 000	14 000	23 000	9 531	10 065
Contracted Services Water Services		14 500						(14 500)	(14 500)	–	15 174	15 880
sub-total	1	**58 100**	–	–	–	–	–	**(1 017)**	**(1 017)**	**57 083**	**61 848**	**65 168**
Allocations to organs of state:												
Electricity									–	–		
Water									–	–		
Sanitation									–	–		
Other									–	–		
Total contracted services??		**58 100**	–	–	–	–	–	**(1 017)**	**(1 017)**	**57 083**	**61 848**	**65 168**
Other Expenditure By Type												
Collection costs									–	–		
Contributions to 'other' provisions									–	–		
Consultant fees		12 860						(23)	(23)	12 837	13 556	14 266
Audit fees		3 160						600	600	3 760	4 328	4 571
General expenses	3,5								–	–		
Accommodation		1 355						295	295	1 650	1 492	1 571
Asset Mangement		1 800						–	–	1 800	1 906	2 013
Contribution to leave bonus		3 200						(900)	(900)	2 300	3 388	3 579
Cost recovery programme		11 000						(2 500)	(2 500)	8 500	11 649	12 301
Fuel and lubricant purchases		7 109						2 886	2 886	9 994	7 494	7 887
Human Resource Development		600						–	–	600		
Laboratories and chemicals		13 205						4 500	4 500	17 705	13 819	14 462
legal matters		1 700						500	500	2 200	1 800	1 901
News letter production		1 800						–	–	1 800	1 884	1 971
RAMS programme		2 069						–	–	2 069	2 120	2 260
Stakeholder and communicty engagement		2 000						500	500	2 500	2 093	2 190
Stores and materials		1 800						–	–	1 800	1 906	2 013
Strategic events		1 700						400	400	2 100	1 800	1 901
Telephone		3 160						–	–	3 160	3 345	3 534
Water Tankering									–	–		
Contribution to capital replacement reserve		29 000						(29 000)	(29 000)	–	30 000	20 168
Employee Assistence Programme		860						100	100	960	741	783
VIP sanitation		208 000						73 863	73 863	281 863		
Electricity water and rates		2 000						(1 200)	(1 200)	800	2 118	2 237
Other Expenditure		25 158						3 663	3 663	28 820	24 141	13 183
Total Other Expenditure	1	**333 535**	–	–	–	–	–	**53 683**	**53 683**	**387 218**	**129 583**	**112 790**
Repairs and Maintenance	14											
Employee related costs									–	–		
Other materials		19 500						16 000	16 000	35 500	20 407	21 354
Contracted Services		14 500						17 000	17 000	31 500	15 174	15 880
Other Expenditure									–	–		
Total Repairs and Maintenance Expenditure	15	**34 000**	–	–	–	–	–	**33 000**	**33 000**	**67 000**	**35 581**	**37 234**

DC47 Sekhukhune - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits < 90 days		202 000						(20 344)	(20 344)	181 656	176 973	185 919
Other current investments > 90 days									–	–		
Total Call investment deposits	1	**202 000**	**–**	**–**	**–**	**–**	**–**	**(20 344)**	**(20 344)**	**181 656**	**176 973**	**185 919**
Consumer debtors												
Consumer debtors		103 077						7 000	7 000	110 077	234 100	221 500
Less: provision for debt impairment		–	–	–	–	–	–	–	–	–	–	–
Total Consumer debtors	1	**103 077**	**–**	**–**	**–**	**–**	**–**	**7 000**	**7 000**	**110 077**	**234 100**	**221 500**
Debt impairment provision												
Balance at the beginning of the year									–	–	–	–
Contributions to the provision									–	–		
Bad debts written off									–	–		
Balance at end of year		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		3 563 724						536 276	536 276	4 100 000	3 803 027	3 944 081
Leases recognised as PPE	2								–	–		
Less: Accumulated depreciation									–	–		
Total Property, plant & equipment	1	**3 563 724**	**–**	**–**	**–**	**–**	**–**	**536 276**	**536 276**	**4 100 000**	**3 803 027**	**3 944 081**
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									–	–		
Current portion of long-term liabilities		695							–	695	695	695
Total Current liabilities - Borrowing		**695**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**695**	**695**	**695**
Trade and other payables												
Creditors		280 423						(120 300)	(120 300)	160 123	150 654	130 823
Unspent conditional grants and receipts		10 000						37 000	37 000	47 000	50 000	40 000
VAT									–	–		
Total Trade and other payables	1	**290 423**	**–**	**–**	**–**	**–**	**–**	**(83 300)**	**(83 300)**	**207 123**	**200 654**	**170 823**
Non current liabilities - Borrowing												
Borrowing	3	4 240							–	4 240	3 545	2 850
Finance leases (including PPP asset element)									–	–		
Total Non current liabilities - Borrowing		**4 240**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 240**	**3 545**	**2 850**
Provisions - non current												
Retirement benefits									–	–		
List other major items									–	–		
Refuse landfill site rehabilitation									–	–		
Other		20 850						(4 400)	(4 400)	16 450	22 000	24 000
Total Provisions - non current		**20 850**	**–**	**–**	**–**	**–**	**–**	**(4 400)**	**(4 400)**	**16 450**	**22 000**	**24 000**
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		3 688 483						639 632	639 632	4 328 115	4 004 825	4 192 933
Appropriations to Reserves									–	–		
Transfers from Reserves									–	–		
Depreciation offsets									–	–		
Other adjustments									–	–		
Accumulated Surplus/(Deficit)	1	**3 688 483**	**–**	**–**	**–**	**–**	**–**	**639 632**	**639 632**	**4 328 115**	**4 004 825**	**4 192 933**
Reserves												
Housing Development Fund									–	–		
Capital replacement		29 000						(29 000)	(29 000)	–	30 000	30 000
Self-insurance									–	–		
Other reserves *(list)*									–	–		
Revaluation									–	–		
Total Reserves	2	**29 000**	**–**	**–**	**–**	**–**	**–**	**(29 000)**	**(29 000)**	**–**	**30 000**	**30 000**
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 717 483**	**–**	**–**	**–**	**–**	**–**	**610 632**	**610 632**	**4 328 115**	**4 034 825**	**4 222 933**

DC47 Sekhukhune - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Budget Year 2015/16			Budget Year +1 2016/17	Budget Year +2 2017/18
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.2%	0.0%	0.2%	0.3%	0.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				14.6%	0.0%	0.0%	11.8%	9.5%
Liquidity									
Current Ratio	Current assets/current liabilities				161.4%	0.0%	219.7%	227.8%	278.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				161.4%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.1	0.0	1.4	0.9	1.3
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				21.3%	0.0%	21.4%	38.1%	34.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					143.8%	0.0%	114.0%	89.2%	84.6%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				43.4%	0.0%	40.0%	43.1%	43.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				5.0%	0.0%	6.9%	5.0%	5.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				8.6%	0.0%	8.6%	8.7%	8.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				5570.0%	0.0%	6727.4%	5630.8%	5923.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				15.0%	0.0%	15.4%	32.6%	29.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

DC47 Sekhukhune - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Budget Year 2015/16	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Census count / Estimate	1 025	1 090	1 058	1 058	1 058	1 058	1 069	1 079		
Females aged 5 - 14		Census count / Estimate		242	242	242	242	252	262	272		
Males aged 5 - 14		Census count / Estimate		240	240	240	240	250	260	270		
Females aged 15 - 34		Census count / Estimate		254	254	254	254	264	274	284		
Males aged 15 - 34		Census count / Estimate		172	172	172	172	182	192	202		
Unemployment		Census count / Estimate										
Monthly Household income (no. of households)	1, 12											
None		Census count / Estimate			21 842	21 842	21 842	21 842	21 942	21 948 000		
R1 - R1 600		Census count / Estimate										
R1 601 - R3 200		Census count / Estimate			17 969	17 969	17 969	17 969	17 975	17 980		
R3 201 - R6 400		Census count / Estimate										
R6 401 - R12 800		Census count / Estimate			31 484	31 484	31 484	31 484	31 494	31 594		
R12 801 - R25 600		Census count / Estimate			50 657	50 657	50 657	50 657	50 667	50 667		
R25 601 - R51 200		Census count / Estimate			45 039	45 039	45 039	45 039	45 059	45 069		
R52 201 - R102 400		Census count / Estimate			28 450	28 450	28 450	28 450	28 650	28 750		
R102 401 - R204 800		Census count / Estimate			5 681	5 681	5 681	5 681	5 891	5 895		
R204 801 - R409 600		Census count / Estimate			745	745	745	745	945	948		
R409 601 - R819 200		Census count / Estimate			183	183	183	183	283	304		
> R819 200		Census count / Estimate			308	308	308	308	340	355		
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area		Census count / Community survey		204 744	1 048	1		1	1	1		
Number of poor people in municipal area		Census count / Community survey			452			0				
Number of households in municipal area		Census count / Community survey			217	0		0	0	0		
Number of poor households in municipal area		Census count / Community survey										
Definition of poor household (R per month)		Census count / Community survey										
Housing statistics	3											
Formal		Census count / Community survey			2 450	1 200	2 750	2 450	500	1 200		
Informal												
Total number of households		-	-	-	2 450	1 200	2 750	2 450	500	1 200		
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings		-	-	-	-	-	-	-	-	-		
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges					%	%	%	%	%	%		
Rental of facilities & equipment					%	%	%	%	%	%		
Interest - external investments					%	%	%	%	%	%		
Interest - debtors					%	%	%	%	%	%		
Revenue from agency services					%	%	%	%	%	%		

DC47 Sekhukhune - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2012/13	2013/14	2014/15	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				202 000	–	181 656	224 940	201 983
Cash + investments at the yr end less applications - R'000	2	18(1)b				1 813	–	93 769	(48 157)	15 819
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				816 040	–	423 045	1 220 264	1 319 888
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	12.4%	-0.4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				20.4%	0.0%	14.7%	20.4%	20.4%
Capital payments % of capital expenditure	8	18(1)c;19				101.2%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							79.0%	-5.5%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.6%	0.0%	2.3%	1.5%	2.2%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

DC47 Sekhukhune - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**549 736**	**–**	**–**	**–**	**–**	**–**	**549 736**	**607 194**	**667 827**
Local Government Equitable Share		543 538					–	543 538	602 864	663 284
Finance Management	3	1 250					–	1 250	1 250	1 250
Municipal Systems Improvement		940					–	940	960	1 033
Water Services Operating Subsidy							–	–		
EPWP Incentive		1 939					–	1 939		
							–	–		
RTSIG		2 069					–	2 069	2 120	2 260
Provincial Government:		**11 040**	**–**	**–**	**–**	**4 000**	**4 000**	**15 040**	**12 365**	**13 849**
							–	–		
							–	–		
	4						–	–		
							–	–		
MIG Operational	5	11 040				4 000	4 000	15 040	12 365	13 849
District Municipality:		**12 434**	**–**	**–**	**–**	**–**	**–**	**12 434**	**12 934**	**3 000**
Equitable Share institutional		3 000					–	3 000	3 000	3 000
Department of Health		9 434					–	9 434	9 934	
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Operating Transfers and Grants	6	**573 210**	**–**	**–**	**–**	**4 000**	**4 000**	**577 210**	**632 493**	**684 676**
Capital Transfers and Grants										
National Government:		**915 966**	**–**	**–**	**–**	**(248 000)**	**(248 000)**	**667 966**	**1 034 128**	**1 111 653**
Municipal Infrastructure Grant (MIG)		453 466				(4 000)	(4 000)	449 466	471 970	500 208
Regional Bulk Infrastructure		458 000				(244 000)	(244 000)	214 000	557 658	606 445
Rural Households Infrastructure		4 500					–	4 500	4 500	5 000
							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		**130 502**	**–**	**–**	**–**	**(95 000)**	**(95 000)**	**35 502**	**205 479**	**207 195**
MWIG		130 502				(95 000)	(95 000)	35 502	205 479	207 195
WSOG							–	–		
Total Capital Transfers and Grants	6	**1 046 468**	**–**	**–**	**–**	**(343 000)**	**(343 000)**	**703 468**	**1 239 607**	**1 318 848**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**1 619 678**	**–**	**–**	**–**	**(339 000)**	**(339 000)**	**1 280 678**	**1 872 100**	**2 003 524**

DC47 Sekhukhune - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**549 736**	**–**	**–**	**–**	**–**	**–**	**549 736**	**607 194**	**667 827**
Local Government Equitable Share		543 538					–	543 538	602 864	663 284
Finance Management		1 250					–	1 250	1 250	1 250
Municipal Systems Improvement		940					–	940	960	1 033
Water Services Operating Subsidy							–	–		
EPWP Incentive		1 939					–	1 939		
							–	–		
RTSIG		2 069					–	2 069	2 120	2 260
Provincial Government:		**11 040**	**–**	**–**	**–**	**4 000**	**4 000**	**15 040**	**12 365**	**13 849**
							–	–		
							–	–		
							–	–		
							–	–		
MIG Operational		11 040				4 000	4 000	15 040	12 365	13 849
District Municipality:		**12 434**	**–**	**–**	**–**	**–**	**–**	**12 434**	**12 934**	**3 000**
Equitable Share institutional		3 000					–	3 000	3 000	3 000
Department of Health		9 434					–	9 434	9 934	
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total operating expenditure of Transfers and Grants:		**573 210**	**–**	**–**	**–**	**4 000**	**4 000**	**577 210**	**632 493**	**684 676**
Capital expenditure of Transfers and Grants										
National Government:		**915 966**	**–**	**–**	**–**	**(194 802)**	**(194 802)**	**721 164**	**1 034 128**	**1 111 653**
Municipal Infrastructure Grant (MIG)		453 466				47 998	47 998	501 464	471 970	500 208
Regional Bulk Infrastructure		458 000				(244 000)	(244 000)	214 000	557 658	606 445
Rural Households Infrastructure		4 500				1 200	1 200	5 700	4 500	5 000
							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		**130 502**	**–**	**–**	**–**	**(79 900)**	**(79 900)**	**50 602**	**205 479**	**207 195**
MWIG		130 502				(95 000)	(95 000)	35 502	205 479	207 195
WSOG						15 100	15 100	15 100		
Total capital expenditure of Transfers and Grants		**1 046 468**	**–**	**–**	**–**	**(274 702)**	**(274 702)**	**771 766**	**1 239 607**	**1 318 848**
Total capital expenditure of Transfers and Grants		**1 619 678**	**–**	**–**	**–**	**(270 702)**	**(270 702)**	**1 348 976**	**1 872 100**	**2 003 524**

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		573 210				4 000	4 000	577 210	4 599 258	626 635
Conditions met - transferred to revenue		**573 210**	–	–	–	**4 000**	**4 000**	**577 210**	**4 599 258**	**626 635**
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total operating transfers and grants revenue		**573 210**	–	–	–	**4 000**	**4 000**	**577 210**	**4 599 258**	**626 635**
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		1 046 466				(343 050)	(343 050)	703 416	971 949	991 628
Conditions met - transferred to revenue		**1 046 466**	–	–	–	**(343 050)**	**(343 050)**	**703 416**	**971 949**	**991 628**
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total capital transfers and grants revenue		**1 046 466**	–	–	–	**(343 050)**	**(343 050)**	**703 416**	**971 949**	**991 628**
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		**1 619 676**	–	–	–	**(339 050)**	**(339 050)**	**1 280 626**	**5 571 207**	**1 618 263**
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

DC47 Sekhukhune - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
		6	7	8	9	10	11	12	13			
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
[insert description]	1	2 000							–	2 000		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		**2 000**	–	–	–	–	–	–	–	**2 000**	–	–
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2	3 000							–	3 000	3 140	3 285
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		**3 000**	–	–	–	–	–	–	–	**3 000**	**3 140**	**3 285**
Cash transfers to other Organs of State												
[insert description]	3								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
[insert description]	4								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS	5	**5 000**	–	–	–	–	–	–	–	**5 000**	**3 140**	**3 285**
Non-cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												
[insert description]	3								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organisations												
[insert description]	4								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS	5	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS		**5 000**	–	–	–	–	–	–	–	**5 000**	**3 140**	**3 285**

DC47 Sekhukhune - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2015/16									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		5 253						3 000	3 000	8 253	57.1%
Pension and UIF Contributions		654						(220)	(220)	434	-33.6%
Medical Aid Contributions		141						50	50	191	35.5%
Motor Vehicle Allowance		3 809						800	800	4 609	21.0%
Cellphone Allowance		461						250	250	711	
Housing Allowances									–	–	
Other benefits and allowances		844						(763)	(763)	81	
Sub Total - Councillors		**11 162**	**–**			**–**		**3 117**	**3 117**	**14 279**	**27.9%**
% increase			**(0)**							**0**	
Senior Managers of the Municipality											
Basic Salaries and Wages		11 545							–	11 545	0.0%
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
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		**11 545**	**–**	**–**		**–**		**–**	**–**	**11 545**	**0.0%**
% increase			**(0)**							**–**	
Other Municipal Staff											
Basic Salaries and Wages		189 042						(12 529)	(12 529)	176 513	-6.6%
Pension and UIF Contributions		25 655						1 101	1 101	26 756	4.3%
Medical Aid Contributions		9 315						826	826	10 141	8.9%
Overtime		12 286						2 582	2 582	14 869	21.0%
Performance Bonus								–	–	–	
Motor Vehicle Allowance		26 395						(1 900)	(1 900)	24 495	-7.2%
Cellphone Allowance		1 869						(311)	(311)	1 558	-16.6%
Housing Allowances		2 829						1 153	1 153	3 982	
Other benefits and allowances		6 170						123	123	6 294	
Payments in lieu of leave		12 326						1 580	1 580	13 906	12.8%
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Other Municipal Staff		**285 889**	**–**	**–**	**–**	**–**	**–**	**(7 375)**	**(7 375)**	**278 514**	**-2.6%**
% increase											
Total Parent Municipality		**308 596**	**–**	**–**	**–**	**–**	**–**	**(4 258)**	**(4 258)**	**304 338**	**-1.4%**
Board Members of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Board Fees									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Senior Managers of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
Other Staff of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Other Staff of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
Total Municipal Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
TOTAL SALARY, ALLOWANCES & BENEFITS		**308 596**	**–**	**–**	**–**	**–**	**–**	**(4 258)**	**(4 258)**	**304 338**	**-1.4%**
% increase											
TOTAL MANAGERS AND STAFF		**297 434**	**–**	**–**	**–**	**–**	**–**	**(7 375)**	**(7 375)**	**290 059**	**-2.5%**

DC47 Sekhukhune - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Executive and Council													–	–	–	–
#REF!													–	–	–	–
#REF!													712 613	712 613	666 002	696 635
#REF!													–	–	–	–
#REF!													–	–	–	–
#REF!													–	–	–	–
7.1 - INFRASTRUCTURE AND WATER SERVICES													703 466	703 466	1 290 979	1 372 597
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
Total Revenue by Vote		–	–	–	–	–	–	–	–	–	–	–	**#REF!**	**#REF!**	**#REF!**	**#REF!**
Expenditure by Vote																
Executive and Council													62 086	62 086	64 379	45 360
2.1 - [MUNICIPAL MANAGER]													42 037	42 037	46 860	49 373
Vote 3 - BUDGET AND TREASURY													#REF!	#REF!	171 357	178 966
#REF!													93 098	93 098	7 918	8 303
5.1 - PLANNING AND ECONOMIC DEVELOPMENT													7 699	7 699	74 345	78 216
6.1 - COMMUNITY SERVICES													45 052	45 052	43 741	45 792
7.1 - INFRASTRUCTURE AND WATER SERVICES													615 106	615 106	328 119	343 335
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
#REF!													#REF!	#REF!	#REF!	#REF!
Total Expenditure by Vote		–	–	–	–	–	–	–	–	–	–	–	**#REF!**	**#REF!**	**#REF!**	**#REF!**
Surplus/ (Deficit)		–	–	–	–	–	–	–	–	–	–	–	**#REF!**	**#REF!**	**#REF!**	**#REF!**

DC47 Sekhukhune - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Standard																
Governance and administration		**232 532**	**7 382**	**6 009**	**11 961**	**16 891**	**1 632**	**11 373**	**79 000**	**83 000**	**80 000**	**80 000**	**102 834**	**712 613**	**666 002**	**696 635**
Executive and council													–	–	–	–
Budget and treasury office		232 532	7 382	6 009	11 961	16 891	1 632	11 373	79 000	83 000	80 000	80 000	102 834	712 613	666 002	696 635
Corporate services													–	–	–	–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services													–	–	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development													–	–	–	–
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		**135 000**	**–**	**–**	**–**	**–**	**4 500**	**–**	**–**	**405 000**	**–**	**–**	**158 966**	**703 466**	**1 290 979**	**1 372 597**
Electricity													–	–	–	–
Water		65 000								215 000			141 603	421 603	1 007 531	996 861
Waste water management		70 000					4 500			190 000			17 363	281 863	283 448	375 736
Waste management													–	–	–	–
Other													**–**	**–**	**–**	**–**
Total Revenue - Standard		**367 532**	**7 382**	**6 009**	**11 961**	**16 891**	**6 132**	**11 373**	**79 000**	**488 000**	**80 000**	**80 000**	**261 800**	**1 416 079**	**1 956 981**	**2 069 232**
Expenditure - Standard																
Governance and administration		**15 854**	**16 647**	**43 704**	**25 500**	**26 878**	**29 126**	**23 421**	**28 607**	**28 607**	**28 607**	**28 607**	**29 608**	**325 166**	**356 940**	**351 915**
Executive and council		7 128	7 068	9 855	9 952	8 512	9 401	8 037	8 814	8 814	8 814	8 814	8 815	104 024	111 238	94 733
Budget and treasury office		3 056	4 219	23 128	9 080	11 167	10 167	10 591	11 327	11 327	11 327	11 327	11 328	128 045	171 357	178 966
Corporate services		5 670	5 360	10 721	6 468	7 199	9 559	4 793	8 466	8 466	8 466	8 466	9 465	93 098	74 345	78 216
Community and public safety		**3 976**	**3 591**	**4 250**	**3 920**	**4 002**	**3 868**	**3 805**	**3 528**	**3 528**	**3 528**	**3 528**	**3 528**	**45 052**	**43 741**	**45 792**
Community and social services		3 976	3 591	4 250	3 920	4 002	3 868	3 805	3 528	3 528	3 528	3 528	3 528	45 052	43 741	45 792
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		**546**	**504**	**652**	**633**	**647**	**645**	**1 069**	**601**	**601**	**601**	**601**	**601**	**7 699**	**7 918**	**8 303**
Planning and development		546	504	652	633	647	645	1 069	601	601	601	601	601	7 699	7 918	8 303
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		**11 236**	**28 332**	**20 215**	**49 281**	**51 738**	**56 703**	**40 169**	**50 000**	**79 000**	**77 000**	**73 952**	**77 479**	**615 106**	**328 119**	**343 335**
Electricity													–	–	–	–
Water		11 236	28 332	20 215	49 281	51 738	56 703	40 169	50 000	79 000	77 000	73 952	77 479	615 106	328 119	343 335
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													**–**	**–**	**–**	**–**
Total Expenditure - Standard		**31 611**	**49 074**	**68 821**	**79 334**	**83 265**	**90 343**	**68 464**	**82 736**	**111 736**	**109 736**	**106 687**	**111 216**	**993 023**	**736 717**	**749 345**
Surplus/ (Deficit) 1.		**335 921**	**(41 692)**	**(62 812)**	**(67 373)**	**(66 374)**	**(84 211)**	**(57 091)**	**(3 736)**	**376 264**	**(29 736)**	**(26 687)**	**150 584**	**423 056**	**1 220 264**	**1 319 888**

DC47 Sekhukhune - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Property rates													–	–	–	–
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue		2 864	3 043	3 350	3 817	3 461	2	7 302	1 988	1 988	1 988	1 988	1 998	33 790	41 206	43 513
Service charges - sanitation revenue		843	820	808	891	821	1	1 743	735	735	735	735	735	9 600	10 166	10 736
Service charges - refuse													–	–	–	–
Service charges - other													–	–	–	–
Rental of facilities and equipment													–	–	–	–
Interest earned - external investments			1 327		1 688	1 241	1 122	842	956	956	956	956	956	11 000	8 472	8 946
Interest earned - outstanding debtors													6 000	6 000	3 707	3 914
Dividends received													–	–	–	–
Fines													–	–	–	–
Licences and permits													–	–	–	–
Agency services													–	–	–	–
Transfers recognised - operational		227 714	727	587	254	10 042	312	68	67 501	67 501	67 501	67 501	67 501	577 210	599 258	626 635
Other revenue					7 493	196		126	13 850	13 850	13 850	13 850	11 799	75 013	54 566	57 139
Gains on disposal of PPE													–	–	–	–
Total Revenue		**231 421**	**5 916**	**4 745**	**14 143**	**15 761**	**1 436**	**10 081**	**85 030**	**85 030**	**85 030**	**85 030**	**88 990**	**712 613**	**717 374**	**750 884**
Expenditure By Type																
Employee related costs		23 125	21 816	24 994	27 164	23 813	23 974	24 486	24 638	24 638	20 638	20 638	25 205	285 130	309 235	323 614
Remuneration of councillors		1 103	1 075	1 054	1 069	1 102	1 066	999	1 362	1 362	1 362	1 362	1 363	14 279	11 681	12 225
Debt impairment													6 372	6 372	10 454	11 040
Depreciation & asset impairment		20 477	5 097	5 120	5 127	5 156	3 500	2 500	2 400	2 700	2 500	3 200	2 623	60 400	61 528	64 973
Finance charges													758	758	803	848
Bulk purchases		10 291	62	25 090	10 775	16 194	8 572	5 000	9 790	9 790	9 790	9 790	4 790	119 935	122 372	128 063
Other materials		62	4 995	4 136	4 699	6 131	1 943	8 361	3 500	5 700	7 210	5 321	4 802	56 860	26 072	27 339
Contracted services		4 353	2 257	4 826	7 289	5 623	8 942	4 681	623	623	623	623	16 622	57 083	61 848	65 168
Grants and subsidies		162	241	547	203	1 122	523	(172)	475	475	475	475	475	5 000	3 140	3 285
Other expenditure		2 958	12 583	9 203	16 138	31 916	22 020	24 729	59 438	59 438	59 438	59 438	29 918	387 218	129 583	112 790
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**62 532**	**48 126**	**74 970**	**72 465**	**91 057**	**70 540**	**70 584**	**102 226**	**104 726**	**102 036**	**100 847**	**92 928**	**993 036**	**736 717**	**749 345**
Surplus/(Deficit)		**168 889**	**(42 210)**	**(70 224)**	**(58 322)**	**(75 295)**	**(69 105)**	**(60 503)**	**(17 196)**	**(19 696)**	**(17 006)**	**(15 817)**	**(3 938)**	**(280 423)**	**(19 343)**	**1 539**
Transfers recognised - capital		667	21 000	18 000	22 000	35 000	23 000	350 000	54 000	53 000	53 000	53 000	20 801	703 468	1 239 607	1 318 348
Contributions													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**169 556**	**(21 210)**	**(52 224)**	**(36 322)**	**(40 295)**	**(46 105)**	**289 497**	**36 804**	**33 304**	**35 994**	**37 183**	**16 862**	**423 045**	**1 220 264**	**1 319 888**

DC47 Sekhukhune - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates													–			
Property rates - penalties & collection charges													–			
Service charges - electricity revenue													–			
Service charges - water revenue		2 864	3 043	3 350	3 817	3 461	2	7 302					9 942	33 780	41 206	43 513
Service charges - sanitation revenue		843	820	808	891	821	1	1 743					3 673	9 600	10 166	10 736
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment													–			
Interest earned - external investments			1 327		1 688	1 241	1 122	842					4 780	11 000	8 472	8 946
Interest earned - outstanding debtors													6 000	6 000		
Dividends received													–			
Fines													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operational		227 714	727	587	254	10 042	312	68					337 507	577 210	599 258	626 635
Other revenue					7 493	196		126					67 198	75 013	54 566	57 139
Cash Receipts by Source		**231 421**	**5 916**	**4 745**	**14 143**	**15 761**	**1 436**	**10 081**	**–**	**–**	**–**	**–**	**429 100**	**712 603**	**713 668**	**746 970**
Other Cash Flows by Source																
Transfers receipts - capital													–			
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase (decrease) 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		**231 421**	**5 916**	**4 745**	**14 143**	**15 761**	**1 436**	**10 081**	**–**	**–**	**–**	**–**	**429 100**	**712 603**	**713 668**	**746 970**
Cash Payments by Type																
Employee related costs		23 125	21 816	24 994	27 164	23 813	23 974	24 486					115 757	285 130	309 235	323 614
Remuneration of councillors		1 103	1 075	1 054	1 069	1 102	1 066	999					6 811	14 279	11 681	12 225
Finance charges													6 372	6 372	803	848
Bulk purchases - Electricity													60 400	60 400		
Bulk purchases - Water & Sewer		10 291	62	25 090	10 775	16 194	8 572						(70 226)	758	122 372	128 063
Other materials		62	4 995	4 136	4 699	6 131	1 943						97 969	119 935	26 072	27 339
Contracted services		4 353	2 257	4 826	7 289	5 623	8 942	4 681					18 890	56 860	61 848	65 168
Transfers and grants - other municipalities													57 083	57 083		
Transfers and grants - other		162	241	547	203	1 122	523	(172)					2 373	5 000	3 140	3 285
Other expenditure		2 958	12 583	9 203	16 138	31 916	22 020	24 729					267 671	387 218	129 583	112 790
Cash Payments by Type		**42 055**	**43 029**	**69 850**	**67 338**	**85 901**	**67 040**	**54 723**	**–**	**–**	**–**	**–**	**563 101**	**993 036**	**664 735**	**673 331**
Other Cash Flows/Payments by Type																
Capital assets													–			
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**42 055**	**43 029**	**69 850**	**67 338**	**85 901**	**67 040**	**54 723**	**–**	**–**	**–**	**–**	**563 101**	**993 036**	**664 735**	**673 331**
NET INCREASE/(DECREASE) IN CASH HELD		**189 366**	**(37 113)**	**(65 105)**	**(53 195)**	**(70 139)**	**(65 605)**	**(44 642)**	**–**	**–**	**–**	**–**	**(134 001)**	**(280 433)**	**48 933**	**73 638**
Cash/cash equivalents at the month/year beginning:		202 000	391 366	354 254	289 149	235 954	165 814	100 210	55 568	55 568	55 568	55 568	55 568	202 000	(78 433)	(29 500)
Cash/cash equivalents at the month/year end:		391 366	354 254	289 149	235 954	165 814	100 210	55 568	55 568	55 568	55 568	55 568	(78 433)	(78 433)	(29 500)	44 138

DC47 Sekhukhune - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Executive and council													–	–	–	–
Municipal Manager													–	–	–	–
Budget and Treasury													–	–	–	–
Co-operate Services													–	–	–	–
Community Services													–	–	–	–
Infrustructue and Water Srvices								54 000	54 000	54 000	54 000	54 000	465 716	735 716	1 009 089	1 030 528
Capital Multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**54 000**	**54 000**	**54 000**	**54 000**	**54 000**	465 716	735 716	1 009 089	1 030 528
Single-year expenditure appropriation																
Executive and council													–	–	–	–
Municipal Manager													–	–	–	–
Budget and Treasury													–	–	–	–
Co-operate Services										1 100			1 950	3 050	860	1 550
Community Services										250			–	250	7 000	7 550
Infrustructue and Water Srvices								5 400	5 400	5 400	5 400	5 400	5 750	32 750	–	–
Capital single-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**5 400**	**5 400**	**6 750**	**5 400**	**5 400**	7 700	36 050	7 860	9 100
Total Capital Expenditure	**2**	**–**	**–**	**–**	**–**	**–**	**–**	**59 400**	**59 400**	**60 750**	**59 400**	**59 400**	**473 416**	**771 766**	**1 016 949**	**1 039 628**

DC47 Sekhukhune - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates													–			
Property rates - penalties & collection charges													–			
Service charges - electricity revenue													–			
Service charges - water revenue		2 864	3 043	3 350	3 817	3 461	2	7 302					9 942	33 780	41 206	43 513
Service charges - sanitation revenue		843	820	808	891	821	1	1 743					3 673	9 600	10 166	10 736
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment													–			
Interest earned - external investments			1 327		1 688	1 241	1 122	842					4 780	11 000	8 472	8 946
Interest earned - outstanding debtors													–			
Dividends received													–			
Fines													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operational		227 714	727	587	254	10 042	312	68					337 507	577 210	599 258	626 635
Other revenue					7 493	196		126					69 248	77 063	54 566	57 139
Cash Receipts by Source		**231 421**	**5 916**	**4 745**	**14 143**	**15 761**	**1 436**	**10 081**	**–**	**–**	**–**	**–**	**425 150**	**708 653**	**713 668**	**746 970**
Other Cash Flows by Source																
Transfers receipts - capital													–			
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase (decrease) 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		**231 421**	**5 916**	**4 745**	**14 143**	**15 761**	**1 436**	**10 081**	**–**	**–**	**–**	**–**	**425 150**	**708 653**	**713 668**	**746 970**
Cash Payments by Type																
Employee related costs		23 125	21 816	24 994	27 164	23 813	23 974	24 486					114 552	283 925	309 235	323 614
Remuneration of councillors		1 103	1 075	1 054	1 069	1 102	1 066	999					6 811	14 279	11 681	12 225
Finance charges													758	758	803	848
Bulk purchases - Electricity													–			
Bulk purchases - Water & Sewer		10 291	62	25 090	10 775	16 194	8 572						48 951	119 935	122 372	128 063
Other materials		62	4 995	4 136	4 699	6 131	1 943						34 894	56 860	26 072	27 339
Contracted services		4 353	2 257	4 826	7 289	5 623	8 942	4 681					5 113	43 083	61 848	65 168
Transfers and grants - other municipalities													–			
Transfers and grants - other		162	241	547	203	1 122	523	(172)					2 373	5 000	3 140	3 285
Other expenditure		2 958	12 583	9 203	16 138	31 916	22 020	24 729					295 192	414 739	129 583	112 790
Cash Payments by Type		**42 055**	**43 029**	**69 850**	**67 338**	**85 901**	**67 040**	**54 723**	**–**	**–**	**–**	**–**	**508 644**	**938 579**	**664 735**	**673 331**
Other Cash Flows/Payments by Type																
Capital assets													–			
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**42 055**	**43 029**	**69 850**	**67 338**	**85 901**	**67 040**	**54 723**	**–**	**–**	**–**	**–**	**508 644**	**938 579**	**664 735**	**673 331**
NET INCREASE/(DECREASE) IN CASH HELD		**189 366**	**(37 113)**	**(65 105)**	**(53 195)**	**(70 139)**	**(65 605)**	**(44 642)**	**–**	**–**	**–**	**–**	**(83 494)**	**(229 926)**	**48 933**	**73 638**
Cash/cash equivalents at the month/year beginning:			189 366	152 254	87 149	33 954	(36 186)	(101 790)	(146 432)	(146 432)	(146 432)	(146 432)	(146 432)	–	(229 926)	(180 993)
Cash/cash equivalents at the month/year end:		189 366	152 254	87 149	33 954	(36 186)	(101 790)	(146 432)	(146 432)	(146 432)	(146 432)	(146 432)	(229 926)	(229 926)	(180 993)	(107 355)

DC47 Sekhukhune - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Standard																
Governance and administration		–	–	–	–	–	–	–	–	–	–	–	**3 050**	**3 050**	**860**	**1 550**
Executive and council													–	–	–	–
Budget and treasury office													–	–	–	–
Corporate services													3 050	3 050	860	1 550
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	**250**	**250**	**7 000**	**7 550**
Community and social services													250	250	7 000	7 550
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Planning and development													–	–	–	–
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	**735 716**	**735 716**	**1 009 088**	**1 030 528**
Electricity													–	–	–	–
Water													453 853	453 853	735 806	665 528
Waste water management													281 863	281 863	273 282	365 000
Waste management													–	–	–	–
Other													**32 750**	**32 750**	**–**	**–**
Total Capital Expenditure - Standard		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**771 766**	**771 766**	**1 016 948**	**1 039 628**

DC47 Sekhukhune - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**915 914**	**–**	**–**	**–**	**–**	**–**	**(215 750)**	**(215 750)**	**700 164**	**783 610**	**797 333**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		707 914	–	–	–	–	–	(289 613)	(289 613)	418 301	510 328	432 333
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation		707 914						(289 613)	(289 613)	418 301	510 328	432 333
Infrastructure - Sanitation		208 000	–	–	–	–	–	73 863	73 863	281 863	273 282	365 000
Reticulation									–	–		
Sewerage purification		208 000						73 863	73 863	281 863	273 282	365 000
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
Parks & gardens									–	–		
Sports Fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings									–	–		
Other									–	–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing development									–	–		
Other									–	–		
Other assets		**33 000**	**–**	**–**	**–**	**–**	**–**	**3 050**	**3 050**	**36 050**	**27 860**	**35 100**
General vehicles		1 300						(1 300)	(1 300)	–	2 500	3 000
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment		2 000							–	2 000		
Computers - hardware/equipment		350						1 200	1 200	1 550	800	850
Furniture and other office equipment		3 750						(2 000)	(2 000)	1 750	60	700
Abattoirs									–	–		
Markets									–	–		
Civic Land and Buildings									–	–		
Other Buildings									–	–		
Other Land									–	–		
Surplus Assets - (Investment or Inventory)									–	–		
Other		25 600						5 150	5 150	30 750	24 500	30 550
Agricultural assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
									–	–		
List sub-class									–	–		
Biological assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
									–	–		
List sub-class									–	–		
Intangibles		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computers - software & programming									**–**	**–**		
Other (list sub-class)									–	–		
Total Capital Expenditure on new assets *to be adjus*	1	**948 914**	**–**	**–**	**–**	**–**	**–**	**(212 700)**	**(212 700)**	**736 214**	**811 470**	**832 433**

DC47 Sekhukhune - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		**130 500**	**–**	**–**	**–**	**–**	**–**	**(95 000)**	**(95 000)**	**35 500**	**–**	**–**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		130 500	–	–	–	–	–	(95 000)	(95 000)	35 500	–	–
Dams & Reservoirs									–	–		
Water purification		130 500						(95 000)	(95 000)	35 500		
Reticulation									–	–		
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Parks & gardens									–	–		
Sports Fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings									–	–		
Other									–	–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing development									–	–		
Other									–	–		
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
General vehicles									–	–		
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment									–	–		
Furniture and other office equipment									–	–		
Abattoirs									–	–		
Markets									–	–		
Civic Land and Buildings									–	–		
Other Buildings									–	–		
Other Land									–	–		
Surplus Assets - (Investment or Inventory)									–	–		
Other									–	–		
Agricultural assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
									–	–		
List sub-class									–	–		
Biological assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
									–	–		
List sub-class									–	–		
Intangibles		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computers - software & programming									–	–		
Other (list sub-class)									–	–		
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	**130 500**	**–**	**–**	**–**	**–**	**–**	**(95 000)**	**(95 000)**	**35 500**	**–**	**–**

Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Fire									–	–		
Conservancy									–	–		
Ambulances									–	–		

DC47 Sekhukhune - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**34 000**	**–**	**–**	**–**	**–**	**–**	**15 000**	**15 000**	**49 000**	**35 581**	**37 234**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		34 000	–	–	–	–	–	15 000	15 000	49 000	35 581	37 234
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation		34 000						15 000	15 000	49 000	35 581	37 234
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Parks & gardens									–	–		
Sports Fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings									–	–		
Other									–	–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing development									–	–		
Other									–	–		
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
General vehicles									–	–		
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment									–	–		
Furniture and other office equipment									–	–		
Abattoirs									–	–		
Markets									–	–		
Civic Land and Buildings									–	–		
Other Buildings									–	–		
Other Land									–	–		
Surplus Assets - (Investment or Inventory)									–	–		
Other									–	–		
Agricultural assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
									–	–		
List sub-class									–	–		
Biological assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
									–	–		
List sub-class									–	–		
Intangibles		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computers - software & programming									–	–		
Other (list sub-class)									–	–		
Total Repairs and Maintenance Expenditure to be adjusted	1	**34 000**	**–**	**–**	**–**	**–**	**–**	**15 000**	**15 000**	**49 000**	**35 581**	**37 234**

Specialised vehicles	18	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Refuse									–	–		
Fire									–	–		
Conservancy									–	–		
Ambulances									–	–		

DC47 Sekhukhune - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**58 000**	**–**	**–**	**–**	**–**	**–**	**2 500**	**2 500**	**60 500**	**–**	**–**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		58 000	–	–	–	–	–	2 500	2 500	60 500	–	–
Dams & Reservoirs									–	–		
Water purification		58 000						2 500	2 500	60 500		
Reticulation									–	–		
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Parks & gardens									–	–		
Sports Fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings									–	–		
Other									–	–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing development									–	–		
Other									–	–		
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
General vehicles									–	–		
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment									–	–		
Furniture and other office equipment									–	–		
Abattoirs									–	–		
Markets									–	–		
Civic Land and Buildings									–	–		
Other Buildings									–	–		
Other Land									–	–		
Surplus Assets - (Investment or Inventory)									–	–		
Other									–	–		
Agricultural assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
									–	–		
List sub-class									–	–		
Biological assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
									–	–		
List sub-class									–	–		
Intangibles		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computers - software & programming									–	–		
Other (list sub-class)									–	–		
Total Depreciation to be adjusted	1	**58 000**	**–**	**–**	**–**	**–**	**–**	**2 500**	**2 500**	**60 500**	**–**	**–**

Specialised vehicles	18	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Refuse									–	–		
Fire									–	–		
Conservancy									–	–		
Ambulances									–	–		

DC47 Sekhukhune - 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 2015/16		Budget Year +1 2016/17		Budget Year +2 2017/18	
R thousand			3	6	4	4	5	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
	OFFICE EQUIPMENT			YES				–	–				
	SDM-MOTOR VEHICLES (2 MINI-BUSES&SEDAN)			YES	*Community*			1 300	–				
	MHS EQUIPMENT			YES	*Community*			250	250				
	EMS EQUIPMENT			YES	*Community*			2 000	–				
	SDM- EM REHAB-GROBLERSDAL BULK SEWER			YES	*Infrastructure - Sanitation*			2 000	1 000				
	SDM-CAPITAL REPLACEMENT RESERVE			YES	*Infrastructure - Other*			17 850	25 850				
	SDM-TLB FETAKGOMO			YES	*Infrastructure - Other*			2 000	2 000				
	COMPUTER			YES	*Community*			350	1 550				
	OFFICE EQUIPMENT			YES	*Community*			1 500	1 500				
	SDM-REVIEW WATER SERVICES BY-LAWS			YES	*Infrastructure - Other*			200	100				
	SDM-O&M MANAGEMENT PLAN			YES	*Infrastructure - Other*			100	100				
	SDM-DEVELPMENT WCDM STRATEGY			YES	*Infrastructure - Other*			1 000	–				
	SDM-WSDP REVIEW & UPDATE			YES	*Infrastructure - Other*			200	–				
	SDM-DEVELOPMENT OF HOUSEHOLD BSMP			YES	*Infrastructure - Other*			2 000	265				
	SDM-LICENSING WTW& WWTW			YES	*Infrastructure - Other*			1 000	250				
	SDM-WATER INDABA			YES	*Infrastructure - Other*			500	–				
	SDM-SERVITUDE-BWPP			YES	*Infrastructure - Other*			1 000	100				
	SDM-APEL SEWER			YES	*Infrastructure - Other*			300	335				
	SDM-MARBLE HALL TOWN			YES	*Infrastructure - Other*			500	250				
	SDM-WATER SERVICES TARIFF			YES	*Infrastructure - Other*			250	250				
	TECHSDM-PROJECT PROTOCOL			YES	*Infrastructure - Other*			250	150				
	SDM-WATER SERVICES IACA			YES	*Infrastructure - Other*			1 000	–				
	SDM-WATER SERVICE BACKLOG STUDY&COSTING			YES	*Infrastructure - Other*			650	650				
	SDM-WATER SAFETY PLAN DEVELOPMENT			YES	*Infrastructure - Other*			200	150				
	SDM-WASTE WATER RISK ABATEMENT			YES	*Infrastructure - Other*			200	150				
	SDM-BULK WATER CONTRIBUTION POLICY			YES	*Infrastructure - Other*			300	200				
	SDM-WATER COST RECOVERY SYSTEM-BULK METERS			YES	*Infrastructure - Other*			3 100	950				
	TOTAL SDM FUNDED PROJECTS							**40 000**	**36 050**				
	MIG-EMLM WATER SUPPLY BACKLOG			YES	*Infrastructure - Other*			1 000	–				
	MIG-EM ZAAIPLAAS CONNECTOR PIPES			YES	*Infrastructure - Water*			14 000	10 216				
	MIG-EM CARBONATITES TO ZAAIPLAAS(HOLNEK)			YES	*Infrastructure - Water*			3 000	3 000				
	MIG-EM CARBONATITES TO ZAAIPLAAS P2			YES	*Infrastructure - Water*			15 000	9 980				
	MIG-EM MASAKANENG WATER SUPPLY			YES	*Infrastructure - Water*			3 000	–				
	MIG-EM TAFELKOP RETICULATION&COST RECOV			YES	*Infrastructure - Water*			20 000	13 122				
	MIG-EM WATER SUPPLY BACKLOGS			YES	*Infrastructure - Water*			1 000	–				
	MIG-MKLM SEKWATI RETICULATION UPGRADE P4			YES	*Infrastructure - Water*			11 400	11 160				
	MIG-MKML GA MOLOI WATER SUPPLY			YES	*Infrastructure - Water*			31 095	11 846				
	MIG-MKLM UPGRADING OF PIET GOUWS WTW			YES	*Infrastructure - Water*			1 000	1 000				
	MIG-MKLM INTERNAL BWS & RECT GAPHAAHLA			YES	*Infrastructure - Water*			1 000	–				
	MIG-MKLM INTERNAL BWS & RECT GAMOGASHOA			YES	*Infrastructure - Water*			1 000	–				
	MIG-MKLM NKADIMENG: PHASE 8 A			YES	*Infrastructure - Water*			2 500	2 500				
	MIG-MKLM NKADIMENG: PHASE 9 TO 11			YES	*Infrastructure - Water*			3 000	3 000				
	MIG-FKLM OLIFANTS CONTRACT 20			YES	*Infrastructure - Water*			6 200	6 200				
	MIG-FKLM OLIFANTS CONTRACT 21 : SOUTHERN			YES	*Infrastructure - Water*			8 000	–				
	MIG-FKLM OLIFANTS CONTRACT 22 : NORTHERN			YES	*Infrastructure - Water*			8 000	–				
	MIG-FKLM OLIFANTS CONTRACT 23			YES	*Infrastructure - Water*			14 000	14 000				
	MIG-FKLM GA - NKWANA HOUSING BWS			YES	*Infrastructure - Water*			2 000	2 000				
	MIG-GTLM LEBALELO CENTRAL WATER SUPPLY			YES	*Infrastructure - Water*			1 000	–				
	MIG-GTLM LEBALELO SOUTH VILLAGES			YES	*Infrastructure - Water*			22 426	1 500				
	MIG-GTLM LEBALELO NORTH WATER SUPPLY			YES	*Infrastructure - Water*			1 000	–				
	MIG-GTML GA - MAPHOPHA COMMAND RESERVIOR			YES	*Infrastructure - Water*			20 000	10 899				
	MIG-GTLM PRAKTISEER WATER RETICULATION			YES	*Infrastructure - Water*			7 852	4 263				
	MIG-GTML TUBATSE REGIONAL WWTW			YES	*Infrastructure - Sanitation*			4 000	–				
	MIG-GTLM GA-MALEKANE			YES	*Infrastructure - Water*			8 400	22 804				
	MIG-EMLM EXTENTION OF WATER RETICUL			YES	*Infrastructure - Water*			1 000	–				
	MIG-MKLM NEBO BWS			YES	*Infrastructure - Water*			1 000	2 000				
	MIG-SANITATION TO 7 VILLAGES(VIP)			YES	*Infrastructure - Sanitation*			1 000	–				
	MIG-MABOTSHA WATER SUPPLY			YES	*Infrastructure - Water*			1 200	1 200				
	MIG-FKLM Ga - Nkwana Housing BWS			YES	*Infrastructure - Water*			3 131	2 267				
	MIG-FKLM Nkadimeng: Phase 9 to 11			YES	*Infrastructure - Water*			37 901	24 524				
	MIG-NKADIMENG PHASE 9-11			YES	*Infrastructure - Water*			28 500	24 951				
	VIP SANITATION			YES	*Infrastructure - Sanitation*			11 000	11 000				
	MIG-EMLM VIP BACKLOG PROGRAMME (PHASE 2)			YES	*Infrastructure - Sanitation*			37 000	48 214				
	MIG-EM VIP BACKLOG PROGRAMME - CO			YES	*Infrastructure - Sanitation*			7 000	7 000				
	MIG-EM VIP BACKLOG PROGRAMME (PHASE 2)			YES	*Infrastructure - Sanitation*			37 000	53 017				
	MIG-MKLM VIP BACKLOG PROGRAMME - CO			YES	*Infrastructure - Sanitation*			8 234	5 000				
	MIG-MKLM VIP BACKLOG PROGRAMME (PHASE 2			YES	*Infrastructure - Sanitation*			40 000	56 765				
	MIG-FKLM VIP BACKLOG PROGRAMME (PHASE 2)			YES	*Infrastructure - Sanitation*			39 879	48 557				
	MIG-GTLM VIP BACKLOG PROGRAMME - CO			YES	*Infrastructure - Sanitation*			668	668				
	MIG-GTLM VIP BACKLOG PROGRAMME (PHASE 2)			YES	*Infrastructure - Sanitation*			40 000	51 642				
	TOTAL MIG INCL ROLL OVER							**505 386**	**464 295**				
	MIG OVERHEAD			YES				11 040	15 040				
	TOTAL MIG INCL ROLL OVER							**516 426**	**479 335**				
	RBIG-MKLM DE HOOP AUGMENTATION NORTH J&L			YES				5 500	500				
	RBIG-MKLM MAGNET HEIGHTS TO SCHOONORD BP			YES				93 514	52 206				
	RBIG-EM MOUTSE BWS PROJECT 2			YES				1 030	–				
	RBIG-EM MOUTSE BWS -PUMPING MAIN PRO3			YES				18 894	–				
	RBIG-EM MOUTSE BWS - PUMPING MAIN PRO4			YES				9 033	–				
	RBIG-EM MOUTSE BWS PROJECT 5			YES				10 330	–				
	RBIG-EMLM MOUTSE BWS - PROJECT 7 TO 12			YES				57 543	–				
	RBIG-EM MOUTSE BWS - PROJECT 13 AND 14			YES				16 749	5 706				
	RBIG-EM MOUTSE BWS - PROJECT 15			YES				10 227	–				
	RBIG-GTML MOOIHOEK BWS - PHASE 4BA 5 ML			YES				5 000	24 363				
	RBIG-GTML MOOIHOEK BWS - PHASE 4C1			YES				32 188	32 188				
	RBIG-GTML PHASE 4C2 BULK			YES				31 266	31 266				
	RBIG-GMTL MOOIHOEK TUBATSE BWS			YES				25 000	**8 972**				
	RBIG-EM MOUTSE EAST& WEST BWS			YES				15 000	–				
	RBIG-MKLM NEBO DE HOOP BWS			YES				5 000	5 000				
	RBIG-EM MOUTSE BWS-EXTENTION			YES				54 774	13 000				
	RBIG-EM MOUTSE BWS PROJECT 6			YES				50 767	33 636				
	RBIG-EM MOUTSE BWS PROJECT 14			YES				6 862	6 862				
	RBIG-GTML MOOIHOEK TUBATSE BWS PHIB			YES				300	300				
	RBIG-GTML MOOIHOEK TUBATSE BWS PHID			YES				9 023	–				
	TOTAL RBIG			YES				**458 000**	**214 000**				
	RHIG-PROVISION OF HOUSEHOLD SANITATION			YES				5 700	5 700				
	TOTAL RHIG INCL ROLL OVER							**5 700**	**5 700**				
	WSOG-GTLM UPGRADING OF ROOSENEKAL WWTW			YES				1 600	1 600				
	WSOG-MKLM BULK PIPELINE WTW GA-MASEMOLA			YES				7 700	7 700				
	WSOG-MAPODILE OXIDATION POINT			YES				1 900	1 900				
	WSOG:REF OF COMM WATER SUPPLY AT PHIRING			YES				3 900	3 900				
	TOTAL WSOG ROLL OVER							**15 100**	**15 100**				
	MWIG- GTLM LEBALELO SOUTH WS: REFURBIS			YES				2 050	850				
	MWIG- GTLM LEBALELO CENTRAL WS: REFURBIS			YES				1 800	1 800				
	MWIG-WESTERN HIGHVELD WS LSE01			YES				3 600	–				
	MWIG- BULK LINE GA MASEMOLA			YES				5 000	–				
	MWIG-MKLM DEHOOP/NEBO PLATEAU LSMT02			YES				6 100	–				
	MWIG-MKLM DEHOOP/NEBO PLATEAU LSE03			YES				2 000	–				
	MWIG-MKLM DEHOOP/NEBO PLATEAU LSMT05			YES				6 300	–				
	MWIG-MKLM DEHOOP SEPHAKU WSLSE03			YES				3 200	–				
	MWIG-MKLM DEHOOP/NEBO PLATEAU LSMT03			YES				2 200	–				
	MWIG-MKLM DEHOOP/ZAAIPLAATS LSE04			YES				4 500	–				
	MWIG-MKLM DEHOOP/NEBO PLATEAU LSMT04			YES				25 400	–				
	MWIG-GTML LEBALELO SOUTH LST06			YES				5 600	3 100				
	MWIG-BYYDE LOCAL LSE01			YES				5 900	3 900				
	MWIG-MKLM DEHOOP/NEBO PLATEAU LSMT07			YES				7 700	3 000				
	MWIG-GTML LEBALO CENTRAL WS & LST07			YES				5 000	5 000				
	MWIG-MKLM DEHOOP/NEBO PLATEAU LSMT08			YES				5 700	–				
	MWIG-GTML LEBALELO NORTH LST08			YES				13 750	8 750				
	MWIG-FLAG BOSHIELO RWS LSMH01			YES				8 600	–				
	MWIG-GMTL LOWER STEELPOORT			YES				5 100	2 100				
	MWIG-EM GROBLERSDAL WWTW-RBISHEFUR			YES				1 000	1 000				
	MWIG-LOWER STEELPOORT LST10			YES				10 000	6 000				
	TOTAL MWIG							**130 500**	**35 500**				

Municipal manager's quality certificate

I Mokoko M.F....., municipal manager of Sekhukhune District Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Mokoko M.F.

Municipal manager of Sekhukhune District Municipality (DC47)

Signature

Date 25/02/2016