

# CITY OF MATLOSANA

NOTICE IS HEREBY GIVEN THAT A SPECIAL MEETING OF THE CITY OF MATLOSANA WILL BE HELD IN THE COUNCIL CHAMBER, CIVIC CENTRE, KLERKSDORP ON MONDAY, 29 FEBRUARY 2016 AT 10:00

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## AGENDA

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2 APPLICATIONS FOR LEAVE OF ABSENCE	
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M L KORTJAS  
SPEAKER

Civic Centre  
KLERKSDORP  
24 February 2016

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## ADJUSTMENT BUDGET 2015/2016

### PURPOSE

The purpose of this report is for the Council to consider and approve the 2015/2016 Adjustments Budget in line with the attached report.

### BACKGROUND

As part of the annual assessment on performance in terms of the Services Delivery and Budget Implementation Plan as well as the financial performance for the first of the year, it is required in terms of section 72(3)(a) of the Municipal Finance Management Act, Act 56 of 2003 that the Accounting Officer must make recommendations as to whether an adjustment budget is **necessary or not**.

In terms of section 28(2) of the Municipal Finance Management Act, Act 56 of 2003, and taking into account New Budget Regulations proclaimed in April 2009, an Adjustment Budget can only be used for the following purposes and by taking the following into consideration:

- 28(2)(a) An Adjustment Budget **must** adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- 28(2)(b) An Adjustment Budget **may** appropriate additional revenues that have become available over and above those anticipated in the annual, **but only to revise or accelerate spending programs already budget for;**
- 28(2)(c) An Adjustment Budget **may**, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the Mayor of the municipality;
- 28(2)(d) An Adjustment Budget **may** authorize the utilization of projected savings in one vote towards spending under another vote;
- 28(2)(e) An Adjustment Budget **may** authorize the spending of funds that were unspent at the end of the past financial year.
- 28(2)(f) An Adjustment Budget **may** be used to correct any errors in the Annual Budget.

Attached are the following documents:

CITY OF MATLOSANA – ADJUSTMENT BUDGET 2015/2016

## **RECOMMENDATIONS**

- a) That Council approves the Adjustments to the 2015/2016 budget as per section 28 of the MFMA, set out in the attached documentation.



**CITY OF MATLOSANA  
ADJUSTMENT BUDGET 2015/16**

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## **PART 1 - ADJUSTMENT BUDGET**

### **1. EXECUTIVE MAYOR'S REPORT**

#### **INTRODUCTION**

The City of Matlosana considered and approved the Mid-year Budget and Performance Assessment Report (Section 72 (1) (a)), at a Special Council that meeting that was held on 29 January 2016.

Some of the key items identified during the mid-term assessment for review were:

- (a) The over estimation for Free Basic Services both income and expenditure.
- (b) The under provision for Debt Impairment in the budget as a result of additional interest on outstanding debtors.
- (c) Adjustment of grant funding received during the 2015/2016 budget year.

#### **Background**

This adjustment budget is informed mainly by the following factors:

- (a) The over provision for the income and expenditure for Free Basic Services in the 2015/2016 budget.
- (b) To provide for the allocation of adjustment to new allocated grants to be received, R 400 000.
- (c) To adjust revenue downwards by R 16.78 million.
- (d) To increase the provision of Debt Impairment to R 298,909 million.
- (e) The reduction in other expenditure with R 47.63 million

#### **Recommendation**

Based on the details as outlined above and in terms of the Section 28 (2) of the MFMA, it is recommended that Council approves the Adjustment Budget as contained herein.



## 2. RESOLUTIONS

- 2.1. That in terms of Section 28 of the MFMA, 56 of 2003, the annual budget, as approved on the 31 May 2015, the municipality's Operating Revenue be decreased by R 16.78 million to R 2.363 million. Operating Expenditure be decreased by R 28.59 million to R 2.714 million and Capital Expenditure Budget be increased by R 3.43 million to R 132.36 million, be adjusted for the 2015/16 financial year as set out in the following tables:

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Table B1 - Consolidated Adjustment Budget Summary

NW403 City Of Matlosana - Table B1 Adjustments Budget Summary - 2016/02/28

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	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	270,068	-	-	-	-	-	9,564	9,564	279,632	296,131	312,714
Service charges	1,527,855	-	-	-	-	-	(57,749)	(57,749)	1,470,106	1,664,349	1,850,591
Investment revenue	2,108	-	-	-	-	-	-	-	2,108	2,232	2,357
Transfers recognised - operational	350,595	-	-	-	-	-	400	400	350,995	343,172	348,549
Other own revenue	229,602	-	-	-	-	-	-	-	229,602	229,602	229,602
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,380,228</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,780)</b>	<b>(16,780)</b>	<b>2,363,448</b>	<b>2,581,867</b>	<b>2,805,649</b>
Employee costs	499,105	-	-	-	-	-	(1,671)	(1,671)	497,434	522,258	548,320
Remuneration of councillors	21,421	-	-	-	-	-	-	-	21,421	22,492	23,617
Depreciation & asset impairment	463,944	-	-	-	-	-	(13,944)	(13,944)	450,000	454,500	459,045
Finance charges	11,099	-	-	-	-	-	-	-	11,099	11,754	12,412
Materials and bulk purchases	825,438	-	-	-	-	-	649	649	826,087	905,468	992,346
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	922,368	-	-	-	-	-	(13,632)	(13,632)	908,736	944,033	979,651
<b>Total Expenditure</b>	<b>2,743,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,597)</b>	<b>(28,597)</b>	<b>2,714,778</b>	<b>2,860,505</b>	<b>3,015,391</b>
<b>Surplus/(Deficit)</b>	<b>(363,147)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,817</b>	<b>11,817</b>	<b>(351,330)</b>	<b>(278,637)</b>	<b>(209,742)</b>
Transfers recognised - capital	128,927	-	-	-	-	-	3,432	3,432	132,360	127,528	133,413
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(234,220)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,250</b>	<b>15,250</b>	<b>(218,970)</b>	<b>(151,109)</b>	<b>(76,329)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(234,220)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,250</b>	<b>15,250</b>	<b>(218,970)</b>	<b>(151,109)</b>	<b>(76,329)</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	138,927	-	-	-	-	-	4,078	4,078	143,005	137,528	143,413
Transfers recognised - capital	128,927	-	-	-	-	-	3,433	3,433	132,360	127,528	133,413
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10,000	-	-	-	-	-	645	645	10,645	10,000	10,000
<b>Total sources of capital funds</b>	<b>138,927</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,078</b>	<b>4,078</b>	<b>143,005</b>	<b>137,528</b>	<b>143,413</b>
<b>Financial position</b>											
Total current assets	4,667,254	-	-	-	-	-	(4,404,601)	(4,404,601)	262,653	1,079,295	1,961,317
Total non current assets	5,464,380	-	-	-	-	-	283,103	283,103	5,747,483	5,090,860	4,756,940
Total current liabilities	464,677	-	-	-	-	-	13,947	13,947	478,624	329,979	141,527
Total non current liabilities	334,000	-	-	-	-	-	57,830	57,830	391,830	332,000	331,000
<b>Community wealth/Equity</b>	<b>5,175,381</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(58,699)</b>	<b>(58,699)</b>	<b>5,116,682</b>	<b>4,922,502</b>	<b>4,712,541</b>
<b>Cash flows</b>											
Net cash from (used) operating	159,238	-	-	-	-	-	135,388	135,388	294,626	164,508	170,393
Net cash from (used) investing	(111,236)	-	-	-	-	-	(143,182)	(143,182)	(254,418)	(128,508)	(134,393)
Net cash from (used) financing	(38,000)	-	-	-	-	-	24,890	24,890	(13,110)	(16,000)	(6,000)
<b>Cash/cash equivalents at the year end</b>	<b>100,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,002)</b>	<b>(40,002)</b>	<b>60,000</b>	<b>120,001</b>	<b>150,001</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	118,500	-	-	-	-	-	(40,000)	(40,000)	78,500	139,500	170,500
Application of cash and investments	(76,297)	-	-	-	-	-	531,813	531,813	455,516	219,518	(51,519)
<b>Balance - surplus (shortfall)</b>	<b>194,797</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(571,813)</b>	<b>(571,813)</b>	<b>(377,016)</b>	<b>(80,018)</b>	<b>222,019</b>
<b>Asset Management</b>											
Asset register summary (WDV)	6,193,798	-	-	-	-	-	-	-	6,193,798	6,198,459	6,203,116
Depreciation & asset impairment	463,944	-	-	-	-	-	(13,944)	(13,944)	450,000	454,500	459,045
Renewal of Existing Assets	31,318	-	-	-	-	-	1,324	1,324	32,642	-	-
Repairs and Maintenance	78,081	-	-	-	-	-	532	532	78,613	85,495	90,282
<b>Free services</b>											
Cost of Free Basic Services provided	264,626	-	-	-	-	-	-	-	264,626	277,329	293,691
Revenue cost of free services provided	318,131	-	-	-	-	-	-	-	318,131	333,508	352,679
<b>Households below minimum service level</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>4</b>	<b>4</b>
Water:	0	-	-	-	-	-	-	-	0	0	0
Sanitation/sewerage:	107	-	-	-	-	-	-	-	107	112	119
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-



Table B2 - Consolidated Adjustments Budget Financial Performance (Revenue & Expenditure by municipal vote)

NW403 City Of Matlosana - Table B2 Adjustments Budget Financial Performance (standard classification) - 2016/02/28

Standard Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore..	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2016/17	+2 2017/18
<b>Revenue - Standard</b>												
<i>Governance and administration</i>		454,029	-	-	-	-	-	56,532	56,532	510,561	524,636	531,316
Executive and council		4,652	-	-	-	-	-	513	513	5,165	5,470	5,776
Budget and treasury office		448,884	-	-	-	-	-	56,147	56,147	505,031	518,780	547,832
Corporate services		493	-	-	-	-	-	(129)	(129)	364	386	408
<i>Community and public safety</i>		96,348	-	-	-	-	-	5,249	5,249	101,597	107,591	128,616
Community and social services		5,046	-	-	-	-	-	1,228	1,228	6,274	6,844	7,017
Sport and recreation		9,165	-	-	-	-	-	800	800	9,965	10,553	16,144
Public safety		79,976	-	-	-	-	-	3,700	3,700	83,677	88,614	103,576
Housing		1,860	-	-	-	-	-	(379)	(379)	1,481	1,568	1,656
Health		300	-	-	-	-	-	(100)	(100)	200	212	224
<i>Economic and environmental services</i>		57,190	-	-	-	-	-	840	840	58,030	61,002	115,403
Planning and development		5	-	-	-	-	-	-	-	5	6	6
Road transport		57,185	-	-	-	-	-	840	840	58,025	60,996	115,397
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,879,893	-	-	-	-	-	(72,968)	(72,968)	1,806,925	1,938,081	2,080,202
Electricity		828,337	-	-	-	-	-	(32,996)	(32,996)	795,341	841,510	879,303
Water		640,970	-	-	-	-	-	(18,391)	(18,391)	622,580	672,652	739,325
Waste water management		190,318	-	-	-	-	-	(22,250)	(22,250)	168,068	189,947	214,500
Waste management		220,268	-	-	-	-	-	669	669	220,936	233,971	247,074
Other		21,695	-	-	-	-	-	(3,000)	(3,000)	18,695	19,798	20,907
<b>Total Revenue - Standard</b>	2	2,509,156	-	-	-	-	-	(13,348)	(13,348)	2,495,808	2,671,108	2,899,144
<b>Expenditure - Standard</b>												
<i>Governance and administration</i>		658,169	-	-	-	-	-	54,791	54,791	712,960	732,025	748,018
Executive and council		104,742	-	-	-	-	-	17,132	17,132	121,874	126,065	133,124
Budget and treasury office		503,875	-	-	-	-	-	32,284	32,284	536,159	547,792	553,469
Corporate services		49,552	-	-	-	-	-	5,375	5,375	54,927	58,168	61,425
<i>Community and public safety</i>		341,158	-	-	-	-	-	1,887	1,887	343,045	356,237	371,136
Community and social services		94,080	-	-	-	-	-	(940)	(940)	93,140	98,635	104,159
Sport and recreation		60,716	-	-	-	-	-	1,465	1,465	62,181	65,802	69,437
Public safety		170,416	-	-	-	-	-	1,536	1,536	171,952	175,097	179,903
Housing		10,671	-	-	-	-	-	(74)	(74)	10,597	11,223	11,851
Health		5,274	-	-	-	-	-	(100)	(100)	5,174	5,479	5,786
<i>Economic and environmental services</i>		218,259	-	-	-	-	-	(7,109)	(7,109)	211,150	215,608	224,534
Planning and development		7,548	-	-	-	-	-	-	-	7,548	7,994	8,441
Road transport		210,711	-	-	-	-	-	(7,109)	(7,109)	203,602	207,614	216,092
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,504,315	-	-	-	-	-	(78,196)	(78,196)	1,426,119	1,528,278	1,635,781
Electricity		696,460	-	-	-	-	-	(16,699)	(16,699)	681,761	733,533	783,510
Water		544,161	-	-	-	-	-	(49,030)	(49,030)	495,132	539,814	573,795
Waste water management		137,941	-	-	-	-	-	(7,044)	(7,044)	130,897	134,620	151,427
Waste management		123,753	-	-	-	-	-	(5,424)	(5,424)	118,329	120,311	127,048
Other		21,474	-	-	-	-	-	30	30	21,504	22,772	24,048
<b>Total Expenditure - Standard</b>	3	2,743,375	-	-	-	-	-	(28,597)	(28,597)	2,714,778	2,854,920	3,003,516
<b>Surplus/ (Deficit) for the year</b>		(234,220)	-	-	-	-	-	15,250	15,250	(218,970)	(183,812)	(104,372)

Table B3 - Consolidated Adjustment Budget Financial Performance (Standard Classification)  
 NW403 City Of Matlosana - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 2016/02/28

Vote Description  (Insert departmental structure etc)	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		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Corporate Governance & Administration		454,029	-	-	-	-	-	-	56,532	56,532	510,561	465,313
Vote 2 - Infrastructure		1,718,671	-	-	-	-	-	-	(73,176)	(73,176)	1,645,494	1,857,200
Vote 3 - Economic Affairs		21,701	-	-	-	-	-	-	(3,000)	(3,000)	18,701	22,981
Vote 4 - Community Services & Public Safety		314,755	-	-	-	-	-	-	6,297	6,297	321,052	340,292
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	2,509,156	-	-	-	-	-	(13,348)	(13,348)	2,495,807	2,685,786	2,914,645
<b>Expenditure by Vote</b>	1											
Vote 1 - Corporate Governance & Administration		687,503	-	-	-	-	-	-	54,791	54,791	742,294	697,153
Vote 2 - Infrastructure		1,572,611	-	-	-	-	-	-	(79,956)	(79,956)	1,492,655	1,650,238
Vote 3 - Economic Affairs		29,022	-	-	-	-	-	-	30	30	29,052	31,656
Vote 4 - Community Services & Public Safety		454,239	-	-	-	-	-	-	(3,463)	(3,463)	450,776	508,720
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	2,743,375	-	-	-	-	-	(28,597)	(28,597)	2,714,778	2,887,767	3,041,773
<b>Surplus/ (Deficit) for the year</b>	2	(234,220)	-	-	-	-	-	15,249	15,249	(218,970)	(201,981)	(127,128)



Table B4 - Consolidated Adjustment Budget Financial Performance (Revenue & Expenditure)

NW403 City Of Matlošana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2016/02/28

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	270,068	-	-	-	-	-	9,564	9,564	279,632	296,131	312,714
Property rates - penalties & collection charges									-	-		
Service charges - electricity revenue	2	753,499	-	-	-	-	-	(5,462)	(5,462)	748,037	837,802	955,094
Service charges - water revenue	2	468,234	-	-	-	-	-	(27,346)	(27,346)	440,888	515,057	566,563
Service charges - sanitation revenue	2	129,136	-	-	-	-	-	(12,956)	(12,956)	116,180	136,755	144,414
Service charges - refuse revenue	2	159,486	-	-	-	-	-	514	514	160,000	169,440	178,929
Service charges - other		17,500						(12,500)	(12,500)	5,000	5,295	5,592
Rental of facilities and equipment		5,593						(14)	(14)	5,578	5,908	6,238
Interest earned - external investments		2,108						-	-	2,108	2,232	2,357
Interest earned - outstanding debtors		79,385						40,000	40,000	119,385	126,428	133,508
Dividends received		-								-	-	-
Fines		3,031						(515)	(515)	2,516	2,665	2,814
Licences and permits		7,271						281	281	7,552	7,998	8,446
Agency services		-						-	-	-	-	-
Transfers recognised - operating		350,595						400	400	350,995	343,172	348,549
Other revenue	2	134,322	-	-	-	-	-	(8,746)	(8,746)	125,576	132,984	140,432
Gains on disposal of PPE									-	-		
Total Revenue (excluding capital transfers and contributions)		2,380,228	-	-	-	-	-	(16,780)	(16,780)	2,363,448	2,581,867	2,805,649
Expenditure By Type												
Employee related costs		499,105	-	-	-	-	-	(1,671)	(1,671)	497,434	522,258	548,320
Remuneration of councillors		21,421						-	-	21,421	22,492	23,617
Debt impairment		373,523						34,000	34,000	407,523	431,566	455,734
Depreciation & asset impairment		463,944	-	-	-	-	-	(13,944)	(13,944)	450,000	454,500	459,045
Finance charges		11,099						-	-	11,099	11,754	12,412
Bulk purchases		747,357	-	-	-	-	-	-	-	747,357	822,093	904,302
Other materials		78,081						649	649	78,730	83,375	88,044
Contracted services		31,500	-	-	-	-	-	-	-	31,500	33,359	35,227
Transfers and grants								-	-	-	-	-
Other expenditure		517,345	-	-	-	-	-	(47,632)	(47,632)	469,714	479,108	488,690
Loss on disposal of PPE									-	-		
Total Expenditure		2,743,375	-	-	-	-	-	(28,597)	(28,597)	2,714,778	2,860,505	3,015,391
Surplus/(Deficit)		(363,147)	-	-	-	-	-	11,817	11,817	(351,330)	(278,637)	(209,742)
Transfers recognised - capital		128,927						3,432	3,432	132,360	127,528	133,413
Contributions recognised - capital								-	-	-	-	-
Contributed assets								-	-	-	-	-
Surplus/(Deficit) before taxation		(234,220)	-	-	-	-	-	15,250	15,250	(218,970)	(151,109)	(76,329)
Taxation								-	-	-	-	-
Surplus/(Deficit) after taxation		(234,220)	-	-	-	-	-	15,250	15,250	(218,970)	(151,109)	(76,329)
Attributable to minorities								-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(234,220)	-	-	-	-	-	15,250	15,250	(218,970)	(151,109)	(76,329)
Share of surplus/ (deficit) of associates								-	-	-	-	-
Surplus/ (Deficit) for the year		(234,220)	-	-	-	-	-	15,250	15,250	(218,970)	(151,109)	(76,329)



Table B5 - Consolidated Adjustment Capital Expenditure, Budget by Vote & Funding  
 NW403 City Of Matlosana - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2016/02/28

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	B	C	D	E	F	G	H	I	J	K
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Corporate Governance & Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Infrastructure		43,218	-	-	-	-	-	633	633	43,851	20,181	-
Vote 3 - Economic Affairs		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services & Public Safety		-	-	-	-	-	-	3,445	3,445	3,445	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	43,218	-	-	-	-	-	4,078	4,078	47,296	20,181	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Corporate Governance & Administration		10,000	-	-	-	-	-	-	-	10,000	10,000	10,000
Vote 2 - Infrastructure		82,278	-	-	-	-	-	-	-	82,278	96,748	118,599
Vote 3 - Economic Affairs		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services & Public Safety		3,430	-	-	-	-	-	-	-	3,430	10,599	14,813
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		95,708	-	-	-	-	-	-	-	95,708	117,347	143,413
<b>Total Capital Expenditure - Vote</b>		138,927	-	-	-	-	-	4,078	4,078	143,005	137,528	143,413
<b>Capital Expenditure - Standard</b>												
<i>Governance and administration</i>		10,000	-	-	-	-	-	-	-	10,000	10,000	10,000
Executive and council		10,000	-	-	-	-	-	-	-	10,000	10,000	10,000
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,430	-	-	-	-	-	3,445	3,445	6,876	10,599	14,813
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		3,430	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	600	600	4,030	10,599	14,813
Housing		-	-	-	-	-	-	2,845	2,845	2,845	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		52,536	-	-	-	-	-	(855)	(855)	51,681	44,548	44,865
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		52,536	-	-	-	-	-	(855)	(855)	51,681	44,548	44,865
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		72,961	-	-	-	-	-	1,178	1,178	74,139	72,381	73,735
Electricity		10,000	-	-	-	-	-	1,324	1,324	11,324	27,000	26,000
Water		34,964	-	-	-	-	-	(850)	(850)	34,114	23,000	23,000
Waste water management		27,997	-	-	-	-	-	705	705	28,701	22,381	24,735
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	309	309	309	-	-
<b>Total Capital Expenditure - Standard</b>	3	138,927	-	-	-	-	-	4,078	4,078	143,005	137,528	143,413
<b>Funded by:</b>												
National Government		128,927	-	-	-	-	-	3,433	3,433	132,360	127,528	133,413
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital transfers recognised</b>	4	128,927	-	-	-	-	-	3,433	3,433	132,360	127,528	133,413
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		10,000	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		138,927	-	-	-	-	-	645	645	10,645	10,000	10,000
								4,078	4,078	143,005	137,528	143,413

Table B6 - Consolidated Adjustment Budget Financial Position  
NW403 City Of M... losana - Table B6 Adjustments Budget Financial Position - 2016/02/28

Budget Year 2015/16													Budget Year +1 2016/17	Budget Year +2 2017/18
Description	Ref	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H				
R thousands														
ASSETS														
Current assets														
Cash		30,000												
Call investment deposits	1	70,000	-	-	-	-	-	(40,000)	(40,000)	30,000	50,000	50,000		
Consumer debtors	1	4,467,227	-	-	-	-	-	(4,364,601)	(4,364,601)	30,000	70,000	100,000		
Other debtors		10,000								102,626	857,267	1,699,288		
Current portion of long-term receivables		27								10,000	10,000	12,000		
Inventory		90,000								27	28	29		
Total current assets		4,667,254	-	-	-	-	-	(4,404,601)	(4,404,601)	90,000	92,000	100,000		
Non current assets														
Long-term receivables		130								262,653	1,079,295	1,961,317		
Investments		18,500							-	130	110	90		
Investment property		50,000							-	18,500	19,500	20,500		
Investment in Associate									-	50,000	55,000	60,000		
Property, plant and equipment	1	5,393,000	-	-	-	-	-	283,103	-	-				
Agricultural									283,103	5,676,103	5,013,000	4,673,000		
Biological									-	-				
Intangible		750							-	-				
Other non-current assets		2,000							-	750	750	750		
Total non current assets		5,464,380	-	-	-	-	-	283,103	-	2,000	2,500	2,600		
TOTAL ASSETS		10,131,634	-	-	-	-	-	(4,121,498)	283,103	5,747,483	5,090,860	4,756,940		
LIABILITIES														
Current liabilities														
Bank overdraft														
Borrowing		16,000	-	-	-	-	-		-	-				
Consumer deposits									-	16,000	17,000	18,000		
Trade and other payables		448,677	-	-	-	-	-	23,000	23,000	23,000				
Provisions								13,947	13,947	462,624	312,979	123,527		
Total current liabilities		464,677	-	-	-	-	-	36,947	36,947	-				
Non current liabilities														
Borrowing	1	59,000	-	-	-	-	-	40,830	40,830	99,830	42,000	31,000		
Provisions	1	275,000	-	-	-	-	-	17,000	17,000	292,000	290,000	300,000		
Total non current liabilities		334,000	-	-	-	-	-	57,830	57,830	391,830	332,000	331,000		
TOTAL LIABILITIES		798,677	-	-	-	-	-	94,777	94,777	893,454	661,979	472,527		
NET ASSETS	2	9,332,957	-	-	-	-	-	(4,216,275)	(4,216,275)	5,116,682	5,508,177	6,245,730		
COMMUNITY WEALTH/EQUITY														
Accumulated Surplus/(Deficit)		5,170,254	-	-	-	-	-	(58,699)	(58,699)	5,111,555	4,917,375	4,707,414		
Reserves		5,127	-	-	-	-	-			5,127	5,127	5,127		
Minorities' interests														
TOTAL COMMUNITY WEALTH/EQUITY		5,175,381	-	-	-	-	-	(58,699)	(58,699)	5,116,682	4,922,502	4,712,541		

Table B7 - Consolidated Adjustment Budget Cash Flows  
NW403 City Of Matlosana - Table B7 Adjustments Budget Cash Flows - 2016/02/28

Description	Ref	Budget Year 2015/16								Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2016/17
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges		240,019									
Service charges		1,182,959						(21,906)	(21,906)	218,113	258,414
Other revenue		76,815						(36,276)	(36,276)	1,146,683	1,333,011
Government - operating	1	350,595						64,407	64,407	141,222	91,482
Government - capital	1	110,268						400	400	350,995	348,549
Interest		2,108						22,092	22,092	132,360	133,413
Dividends								93,120	93,120	95,228	2,357
<b>Payments</b>											
Suppliers and employees		(1,792,427)						(8,647)	(8,647)	(1,801,074)	(1,984,596)
Finance charges		(11,099)						22,198	22,198	11,099	(12,237)
Transfers and Grants	1										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		159,238	-	-	-	-	-	135,388	135,388	294,626	164,508
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE											
Decrease (increase) in non-current debtors		32								32	20
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments		(1,000)									
<b>Payments</b>											
Capital assets		(110,268)						(500)	(500)	(1,500)	(1,000)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		(111,236)	-	-	-	-	-	(22,592)	(22,592)	(132,360)	(133,413)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
<b>Payments</b>											
Repayment of borrowing		(38,000)									4,000
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		(38,000)	-	-	-	-	-			(38,000)	(16,000)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		10,002	-	-	-	-	-			(38,000)	(6,000)
Cash/cash equivalents at the year begin:	2	90,000						112,796	112,796	122,798	30,000
Cash/cash equivalents at the year end:	2	100,002						(73,497)	(73,497)	16,503	120,001
								39,298	39,298	139,300	150,001



Table B8 - Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation  
NW403 City Of Matlosana - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2016/02/28

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	100,002	-	-	-	-	-	(40,002)	(40,002)	60,000	120,001	150,001
Other current investments > 90 days		(2)	-	-	-	-	-	-	-	0	(1)	(1)
Non current assets - Investments	1	18,500	-	-	-	-	-	-	2	0	(1)	(1)
<b>Cash and investments available:</b>		<b>118,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>18,500</b>	<b>19,500</b>	<b>20,500</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		18,659	-	-	-	-	-	-	-	18,659	30,000	30,000
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(100,083)	-	-	-	-	-	531,813	531,813	431,730	184,391	(86,646)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		5,127	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(76,297)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>531,813</b>	<b>531,813</b>	<b>455,516</b>	<b>219,518</b>	<b>(51,519)</b>
<b>Surplus(shortfall)</b>		<b>194,797</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(571,813)</b>	<b>(571,813)</b>	<b>(377,016)</b>	<b>(80,018)</b>	<b>222,019</b>

Table B9 - Consolidated Asset Management

NW403 City Of Matlosana - Table B9 Asset Management - 2016/02/28

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget I	Adjusted Budget J
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	107,609	-	-	-	-	-	2,754	2,754	110,363	137,528	143,413
Infrastructure - Road transport		44,450	-	-	-	-	-	(546)	(546)	43,905	44,548	44,865
Infrastructure - Electricity		10,000	-	-	-	-	-	-	-	10,000	27,000	26,000
Infrastructure - Water		34,964	-	-	-	-	-	(850)	(850)	34,114	23,000	23,000
Infrastructure - Sanitation		4,763	-	-	-	-	-	705	705	5,468	22,381	24,735
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		94,178	-	-	-	-	-	(691)	(691)	93,487	116,928	118,599
Community		3,430	-	-	-	-	-	3,445	3,445	6,876	10,599	14,813
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets	6	10,000	-	-	-	-	-	-	-	10,000	10,000	10,000
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	31,318	-	-	-	-	-	1,324	1,324	32,642	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		8,086	-	-	-	-	-	1,324	1,324	1,324	-	-
Infrastructure - Sanitation		23,232	-	-	-	-	-	-	-	8,086	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	23,232	-	-
Infrastructure		31,318	-	-	-	-	-	1,324	1,324	32,642	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	44,450	-	-	-	-	-	(546)	(546)	43,905	44,548	44,865
Infrastructure - Road transport		10,000	-	-	-	-	-	1,324	1,324	11,324	27,000	26,000
Infrastructure - Electricity		43,050	-	-	-	-	-	(850)	(850)	42,200	23,000	23,000
Infrastructure - Water		27,996	-	-	-	-	-	705	705	28,701	22,381	24,735
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		125,496	-	-	-	-	-	633	633	126,129	116,928	118,599
Community		3,430	-	-	-	-	-	3,445	3,445	6,876	10,599	14,813
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		10,000	-	-	-	-	-	-	-	10,000	10,000	10,000
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	138,927	-	-	-	-	-	4,078	4,078	143,005	137,528	143,413
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	1,831,836	-	-	-	-	-	-	-	1,831,836	1,831,752	1,831,666
Infrastructure - Electricity		984,128	-	-	-	-	-	-	-	984,128	984,093	984,055
Infrastructure - Water		1,217,684	-	-	-	-	-	-	-	1,217,684	1,217,580	1,217,473
Infrastructure - Sanitation		898,261	-	-	-	-	-	-	-	898,261	898,228	898,196
Infrastructure - Other		6,528	-	-	-	-	-	-	-	6,528	6,528	6,528
Infrastructure		4,938,437	-	-	-	-	-	-	-	4,938,437	4,938,181	4,937,918
Community		652,910	-	-	-	-	-	-	-	652,910	652,862	652,817
Heritage assets		2,610	-	-	-	-	-	-	-	2,610	2,610	2,610
Investment properties		50,000	-	-	-	-	-	-	-	50,000	55,000	60,000
Other assets		549,091	-	-	-	-	-	-	-	549,091	549,056	549,021
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		750	-	-	-	-	-	-	-	750	750	750
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	6,193,798	-	-	-	-	-	-	-	6,193,798	6,198,459	6,203,116
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		463,944	-	-	-	-	(13,944)	(13,944)	450,000	454,500	459,045	
Repairs and Maintenance by asset class	3	78,081	-	-	-	-	532	532	78,613	85,495	90,282	
Infrastructure - Road transport		14,972	-	-	-	-	-	-	14,972	15,856	16,744	
Infrastructure - Electricity		18,364	-	-	-	-	-	-	18,364	19,447	20,537	
Infrastructure - Water		12,847	-	-	-	-	(2,940)	(2,940)	9,907	13,604	14,366	
Infrastructure - Sanitation		5,568	-	-	-	-	1,651	1,651	7,219	7,645	8,073	
Infrastructure - Other		4,681	-	-	-	-	1,000	1,000	5,681	6,016	6,353	
Infrastructure		56,432	-	-	-	-	(289)	(289)	56,142	62,568	66,072	
Community		19,669	-	-	-	-	552	552	20,221	20,830	21,996	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	1,980	-	-	-	-	270	270	2,250	2,097	2,214	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		542,025	-	-	-	-	(13,411)	(13,411)	528,613	539,995	549,327	
Renewal of Existing Assets as % of total capex		22.5%	0.0%						22.8%	0.0%	0.0%	
Renewal of Existing Assets as % of deprecn"		6.8%	0.0%						7.3%	0.0%	0.0%	
R&M as a % of PPE		1.3%	0.0%						1.3%	1.4%	1.5%	
Renewal and R&M as a % of PPE		1.8%	0.0%						1.8%	1.4%	1.5%	



Table B 10 Basic service delivery measurement

NW403 City Of Matlosana - Table B10 Basic service delivery measurement - 2016/02/28

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds.	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		A	7	8	9	10	11	12	13	14		
			A1	B	C	D	E	F	G	H		
<b>Household service targets</b>												
<b>Water:</b>												
Piped water inside dwelling	1	129,865								130	136099	144128
Piped water inside yard (but not in dwelling)		-								-		
Using public tap (at least min.service level)	2	3,654								4	3829	4055
Other water supply (at least min.service level)		1,845								2	1933	2047
Minimum Service Level and Above sub-total		135								135	142	150
Using public tap (< min.service level)	3									3	4	4
Other water supply (< min.service level)	3,4	3,485										
No water supply												
Below Minimum Service Level sub-total		3										
Total number of households	5	139								139	146	154
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		156,240								156,240	164	173
Flush toilet (with septic tank)		2,120								2,120	2	2
Chemical toilet		-								-		
Pit toilet (ventilated)		2,575								2,575	3	3
Other toilet provisions (> min.service level)		-								-		
Minimum Service Level and Above sub-total		160,935								160,935	168,658	178,609
Bucket toilet		250								250	0	0
Other toilet provisions (< min.service level)		-								-		
No toilet provisions		-								-		
Below Minimum Service Level sub-total		250								250	262	277
Total number of households	5	161,185								161,185	168,920	178,886
<b>Energy:</b>												
Electricity (at least min. service level)		81								80,649	80	88
Electricity - prepaid (> min.service level)		33								33,373	33	37
Minimum Service Level and Above sub-total		114,022								114,022	112,681	125,057
Electricity (< min.service level)		76								75,905	80	84
Electricity - prepaid (< min. service level)		31								31,410	33	35
Other energy sources		-								-		
Below Minimum Service Level sub-total		107,315								107,315	112,466	119,102
Total number of households	5	221,337								221,337	225,147	244,159
<b>Refuse:</b>												
Removed at least once a week (min.service)		172								171,994	180	191
Minimum Service Level and Above sub-total		171,994								171,994	180,250	190,885
Removed less frequently than once a week		-								-		
Using communal refuse dump		-								-		
Using own refuse dump		-								-		
Other rubbish disposal		-								-		
No rubbish disposal		-								-		
Below Minimum Service Level sub-total		-								-		
Total number of households	5	171,994								171,994	180,250	190,885
<b>Households receiving Free Basic Service</b>												
Water (6 kilolitres per household per month)	15	43,000								43,000,000	43,100	43,200
Sanitation (free minimum level service)		43,000								43,000,000	43,100	43,200
Electricity/other energy (50kwh per household per month)		43,000								43,000,000	43,100	43,200
Refuse (removed at least once a week)		43,000								43,000,000	43,100	43,200
<b>Cost of Free Basic Services provided (R'000)</b>												
Water (6 kilolitres per household per month)	16	133,761								133,761	140,182	148,453
Sanitation (free sanitation service)		32,694								32,694	34,263	36,285
Electricity/other energy (50kwh per household per month)		38,423								38,423	40,268	42,643
Refuse (removed once a week)		59,748								59,748	62,616	66,310
Total cost of FBS provided (minimum social pack)		264,626								264,626	277,329	293,691
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)		50,000								50,000	50,000	50,000
Water (kilolitres per household per month)	3									3	-	-
Sanitation (kilolitres per household per month)	3									3	-	-
Sanitation (Rand per household per month)	60									60	60	60
Electricity (kw per household per month)	50									50	50	50
Refuse (average litres per week)	85									85	85	85
<b>Revenue cost of free services provided (R'000)</b>												
Property rates (R15 000 threshold rebate)	17	53,504								53,504	56,179	58,988
Property rates (other exemptions, reductions and rebates)												
Water		133,761								133,761	140,182	148,453
Sanitation		32,694								32,694	34,263	36,285
Electricity/other energy		38,423								38,423	40,268	42,643
Refuse		59,748								59,748	62,616	66,310
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of free services provided (total)	6	318,131								318,131	333,508	352,679



## **PART 2 - SUPPORTING DOCUMENTATION**

### **1. Adjustments to Budget Assumptions**

The changes as outlined below were made to the budget assumptions, as a departure from the original budget.

- (a) Debt impairment provision was increased by R 34 million to make provision for the additional income from interest on outstanding debtors in the 2015/2016 budget. The collection of this interest is doubtful.
- (b) Depreciation and asset impairment has been adjusted downwards with R 13.9 million, due to the alignments of the depreciation with the asset values as a result of the completed fixed asset register valuation exercise that form part of the 2014/2015 annual financial statements.
- (d) Other Expenditure were decreased by R 47.6 million as a result of the reduction in Free Basic services expenditure.

### **2. Adjustment to Budget Funding**

#### **2.1. The need for an Adjustment Budget**

The current year's adjustment budget proposal is informed by:

- (a) Outcome of the mid-year budget and performance assessment as outlined in the Section 72(1) of the MFMA
- (b) The budget needs to be adjusted in order to allow for additional grants, subsidies and donations received or to be received to be included in the budget.

#### **2.2. Operating Revenue**

The operating revenue budget is being decreased by R 16.78 million to an adjusted budget amount of R 2, 495 billion including the capital funding R132,4 million for the 2015/16 budget year.

##### **2.2.1. Revenue by Vote - Finance**

The revenue budget of the following departments have been increased (Table B3):

<b>Directorate</b>	<b>Adjustment R'000</b>
- Corporate Governance & Administration	510 561
- Infrastructure	1 645 494
- Economic Affairs	18 701
- Community Services and Public Safety	321 052
	<b>2 495 807</b>

##### **2.2.2. Revenue by Source**

The proposed changes on the Adjustment Budget are as follows (See Table B4):

The adjustment on the revenue is mainly as a result of:

- Property rates – increased with R9.5 million base on the new mid - year estimation.
- Service charges – electricity revenue decreased by R R5.4 million as a result of the reduction in the provision for Free Basic Services income.
- Service charges – water revenue decreased by R 27.34 million as a result of the reduction in the provision for Free Basic Services income.
- Service charges - Sanitary fees decreases by R 12.95 million as a result of the reduction in the provision for Free Basic Services income.
- Service charges - Refuse removal increases by R 514 000 due to the increase provision for Free Basic Services income.
- Service charges other decrease by R 12.50 million as a result of the reduction in the provision for Free Basic Services income.

- Interest earned – Outstanding debtors increase by R 40 million due to the higher than expected increase in interest from outstanding debtors than anticipated.
- The interest on fines have been decreased due to lower than anticipated income.
- Other revenue – decrease by R 8.74 million base on the current lower income estimations.

#### **National and Provincial Government**

**R'000**

- Equitable share	339 737
- MSIG	930
- FMG	1 675
- EWP	3 028

#### **Provincial Grants**

- Sport & Recreation	1 000
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### **2.3. Adjustments to expenditure on allocation and grant programmes**

The operating expenditure budget is being decreased by R 28. 59 million to an adjusted budget amount of R 2, 714 million for the 2015/2016 budget year.

#### **2.3.1. Expenditure by Vote (Table B3)**

The table below reflects the summary of the proposed adjustment budget per vote:

#### **Directorate**

#### **Adjustment**

**R'000**

- Corporate Governance & Administration	742 294
- Infrastructure	1 492 655
- Economic Affairs	29 052
- Community Services and Public Safety	450 776
	<b>2 714 778</b>

#### **2.3.2. Expenditure by Type**

See details of the expenditure by Type as provided in Table B4.

The adjustment on the expenditure by type is mainly as a result of:

- Increase in the provision for debt impairment R 34 million.
- Decrease in the depreciation and asset impairment provision R 13. 94 million.
- Decrease in other expenditure R 47.63 million. Mainly because of the decrease in free basic services expenditure.

# Supporting Table SB7 - Consolidated Adjustments Budget – Transfers and Grants Receipt

NW403 City Of Matlosana - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2016/02/28

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		349,595	-	-	-	-	-	349,595	342,172	347,549
Local Government Equitable Share		339,737				-	-	339,737	335,009	339,718
Municipal Systems Improvement	3	930				-	-	930	957	1,033
Finance Management		1,675				-	-	1,675	1,810	2,145
EPWP Incentive		3,028				-	-	3,028	-	-
Other transfers and grants [insert description]		4,225				-	-	4,225	4,396	4,653
Provincial Government:		1,000	-	-	-	-	-	1,000	1,000	1,000
Sport and Recreation		1,000				-	-	1,000	1,000	1,000
Other transfers and grants [insert description]	4					-	-	-	-	-
District Municipality:	5					-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	6	350,595	-	-	-	-	-	350,595	343,172	348,549
<b>Capital Transfers and Grants</b>										
National Government:		110,268	-	-	-	-	-	110,268	127,528	133,413
Municipal Infrastructure Grant (MIG)		80,268				-	-	80,268	83,528	88,413
Neighbourhood Development Partnership		25,000				-	-	25,000	25,000	25,000
INEP		5,000				-	-	5,000	19,000	20,000
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	6	110,268	-	-	-	-	-	110,268	127,528	133,413
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		460,863	-	-	-	-	-	460,863	470,700	481,962



Supporting Table SB8 - Consolidated Adjustments Budget – Expenditure on Transfers and Grant Programme

NW403 City Of Matlosana - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 2016/02/28

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
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	<b>1</b>									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		349,595	-	-	-	-	-	349,595	342,172	347,549
Local Government Equitable Share		339,737					-	339,737	335,009	339,718
Municipal Systems Improvement		930					-	930	957	1,033
Finance Management		1,675					-	1,675	1,810	2,145
EPWP Incentive		3,028					-	3,028	-	-
PMU 5%		4,225					-	4,225	4,396	4,653
<b>Provincial Government:</b>		1,000	-	-	-	-	-	1,000	1,000	1,000
Sport and Recreation		1,000					-	1,000	1,000	1,000
Other transfers and grants (insert description)							-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
(insert description)							-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
(insert description)							-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		350,595	-	-	-	-	-	350,595	343,172	348,549
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		110,268	-	-	-	-	-	110,268	127,528	133,413
Municipal Infrastructure Grant (MIG)		80,268					-	80,268	83,528	88,413
Neighbourhood Development Partnership		25,000					-	25,000	25,000	25,000
INEP		5,000					-	5,000	19,000	20,000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert description)							-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
(insert description)							-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
(insert description)							-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		110,268	-	-	-	-	-	110,268	127,528	133,413
<b>Total capital expenditure of Transfers and Grants</b>		460,863	-	-	-	-	-	460,863	470,700	481,962

Supporting Table SB9 - Consolidated Adjustments Budget – Reconciliation of transfers, Grants

Receipt and Unspent Funds.

NW403 City Of Matlosana - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 2016/02/28

Description	Ref	Budget Year 2015/16						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2016/17
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year		4,848						4,848	4,345
Current year receipts		349,595						349,595	347,541
Conditions met - transferred to revenue		349,595	-	-	-	-	-	349,595	347,541
Conditions still to be met - transferred to liabilities		4,848						4,848	4,345
<b>Provincial Government:</b>									
Balance unspent at beginning of the year		-						-	-
Current year receipts		1,000						1,000	1,000
Conditions met - transferred to revenue		1,000	-	-	-	-	-	1,000	1,000
Conditions still to be met - transferred to liabilities									
<b>District Municipality:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>Other grant providers:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>Total operating transfers and grants revenue</b>		<b>350,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,595</b>	<b>343,172</b>
<b>Total operating transfers and grants - CTBM</b>	<b>2</b>	<b>4,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,848</b>	<b>4,345</b>
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year		37,318						37,318	10,000
Current year receipts		110,268						110,268	133,413
Conditions met - transferred to revenue		128,927	-	-	-	-	-	128,927	133,413
Conditions still to be met - transferred to liabilities		18,659						18,659	10,000
<b>Provincial Government:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>District Municipality:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>Other grant providers:</b>									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
<b>Total capital transfers and grants revenue</b>		<b>128,927</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128,927</b>	<b>127,528</b>
<b>Total capital transfers and grants - CTBM</b>		<b>18,659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,659</b>	<b>10,000</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>479,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>479,522</b>	<b>470,700</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>23,507</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,507</b>	<b>20,655</b>

## 2.4. Adjustments to Allocation or Grants made by the Municipality

### Supporting Table SB10 - Consolidated Adjustments Budget - Transfers and Grants made by the Municipality

NW403 City Of Matlosana - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 2016/02/28

Supporting Tables to the Budget - transfers and grants made by the municipality - 2016/02/28												
Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Gov	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	6	7	8	9	10	11	12	13		
		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities	1											
[insert description]												
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms	2											
[insert description]												
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State	3											
[insert description]												
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations	4											
[insert description]												
[insert description]												
[insert description]												
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities	1											
[insert description]												
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms	2											
[insert description]												
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State	3											
[insert description]												
[insert description]												
[insert description]												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations	4											
[insert description]												
[insert description]												
[insert description]												
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-



**2.5. Adjustments to Councillors and Board Members Allowances and Employee 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	
R thousands			A	A1	B	C	D	E	F	G	H	
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages			21,421									
Pension and UIF Contributions											21,421	0.0%
Medical Aid Contributions												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Sub Total - Councillors			21,421									
% increase				(0)							21,421	0.0%
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages			7,878									
Pension and UIF Contributions											7,878	0.0%
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												
Sub Total - Senior Managers of Municipality		5	7,878									
% increase				(0)							7,878	0.0%
<b>Other Municipal Staff</b>												
Basic Salaries and Wages			304,130									
Pension and UIF Contributions			71,223						(1,444)	(1,444)	302,687	-0.5%
Medical Aid Contributions			30,473						(3,327)	(3,327)	67,896	-4.7%
Overtime			20,184						(1,473)	(1,473)	29,000	-4.8%
Performance Bonus			-						5,515	5,515	25,699	27.3%
Motor Vehicle Allowance			7,007									
Cellphone Allowance			640						(94)	(94)	6,913	-1.3%
Housing Allowances			1,811								640	0.0%
Other benefits and allowances			40,726						232	232	2,043	
Payments in lieu of leave			4,032						(1,080)	(1,080)	39,646	
Long service awards			-								4,032	0.0%
Post-retirement benefit obligations		5	11,000									
Sub Total - Other Municipal Staff			491,227						(1,671)	(1,671)	489,556	-0.3%
% increase												
Total Parent Municipality			520,527						(1,671)	(1,671)	518,856	-0.3%
<b>Board Members of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board Fees												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations		5										
Sub Total - Board Members of Entities												
% increase												
<b>Senior Managers of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations		5										
Sub Total - Senior Managers of Entities												
% increase												
<b>Other Staff of Entities</b>												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												

<b>Board Members of Entities</b>											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Board Fees											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	5										
<b>Sub Total - Board Members of Entities</b>											
<b>% increase</b>											
<b>Senior Managers of Entities</b>											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	5										
<b>Sub Total - Senior Managers of Entities</b>											
<b>% increase</b>											
<b>Other Staff of Entities</b>											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	5										
<b>Sub Total - Other Staff of Entities</b>											
<b>% increase</b>											
<b>Total Municipal Entities</b>											
<b>COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION &amp; ENTITY REMUNERATION</b>		490 136	-	-	-	-	-	(4 679)	(4 679)	485 457	-1.0%
<b>% increase</b>											
<b>TOTAL MANAGERS AND STAFF</b>		468 822	-	-	-	-	-	(3 766)	(3 766)	465 056	-0.8%



## **2.6. Adjustments to Capital Expenditure**

The capital grant expenditure budget is being increased by R 3. 43 million from the approved budget amount of R 128, 927 million to an adjusted amount of R 132.36 million.

### **2.6.1 Capital Expenditure Funding**

The required funding for the proposed adjustment budget of R 143 million is to be sourced as follows:

	<b>R'000</b>
* MIG	84 493
* NDPG	25 000
* INEP/EPWP	5 000
* FIRE GRANT	2 200
* LIBRARY GRANT	600
* COUNCIL FUNDING	10 645

## **2.7. Other Supporting Tables**

Supporting Table SB1 - Consolidated Supporting Detail to "Budgeted Financial Performance"

Supporting Detail to Budgeted Financial Performance - 2016/2018															
Description	Ref	Budget Year 2015/16										Budget Year #1 2016/17		Budget Year #2 2017/18	
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavold. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget			
R thousands															
REVENUE ITEMS															
Property rates															
• Total Property Rates		300,023						40,750	40,750	340,813	300,921	381,133			
less Revenue Foregone		29,555						31,226	31,226	61,181	64,730	66,415			
Net Property Rates		270,068	-	-	-	-	-	9,564	9,564	279,632	296,191	312,714			
Service charges - electricity revenue															
Total Service charges - electricity revenue		753,499						(5,462)	(5,462)	748,037	837,802	956,094			
less Revenue Foregone															
Net Service charges - electricity revenue		753,499	-	-	-	-	-	(5,462)	(5,462)	748,037	837,802	956,094			
Service charges - water revenue															
Total Service charges - water revenue		496,628						(27,346)	(27,346)	469,282	546,291	600,920			
less Revenue Foregone		28,394						-	-	28,394	31,234	34,367			
Net Service charges - water revenue		468,234	-	-	-	-	-	(27,346)	(27,346)	440,888	515,057	566,553			
Service charges - sanitation revenue															
Total Service charges - sanitation revenue		129,136						(12,956)	(12,956)	116,180	136,755	144,414			
less Revenue Foregone															
Net Service charges - sanitation revenue		129,136	-	-	-	-	-	(12,956)	(12,956)	116,180	136,755	144,414			
Service charges - refuse revenue															
Total refuse removal revenue		159,486						514	514	160,000	169,440	178,929			
Total landfill revenue															
less Revenue Foregone															
Net Service charges - refuse revenue		159,486	-	-	-	-	-	514	514	160,000	169,440	178,929			
Other Revenue By Source															
Market Dust		15,000						(3,000)	(3,000)	16,000	16,944	17,893			
Orkney Vial		1,590								1,590	1,684	1,778			
Provincial Licences		56,224						2,790	2,790	59,014	62,496	65,996			
Revenue Enhancement		2,000								2,000	2,118	2,237			
Sets Training		1,500								1,500	1,569	1,677			
Bulk Connections		2,500						(1,300)	(1,300)	1,200	1,271	1,342			
Fees Burial		1,300								1,300	1,377	1,454			
Fees Ripe & Cool		1,200								1,200	1,271	1,342			
Commission of Licences		9,279								9,279	9,826	10,376			
Vital Departmental Charges		24,561						1,734	1,734	26,295	27,847	29,407			
SGP Income		1,415						1,085	1,085	2,500	2,648	2,796			
Other Revenue		13,753						(10,050)	(10,050)	3,697	3,915	4,134			
Total 'Other' Revenue		134,322	-	-	-	-	-	(8,746)	(8,746)	125,576	132,984	140,432			
EXPENDITURE ITEMS															
Employee related costs															
Basic Salaries and Wages		312,009						(1,444)	(1,444)	310,565	305,094	342,398			
Pension and UIF Contributions		71,223						(3,327)	(3,327)	67,896	71,291	74,855			
Medical Aid Contributions		30,473						(1,473)	(1,473)	29,000	30,450	31,973			
Overtime		20,184						5,515	5,515	25,699	26,984	28,333			
Performance Bonus		-								-	-	-			
Motor Vehicle Allowance		7,007						(94)	(94)	6,913	7,258	7,621			
Cellphone Allowance		640								640	624	606			
Housing Allowances		1,811						232	232	2,043	2,145	2,252			
Other benefits and allowances		40,726						(1,090)	(1,090)	39,646	41,629	43,710			
Payments in lieu of leave		4,032								4,032	4,234	4,446			
Long service awards		-								-	-	-			
Post-retirement benefit obligations		11,000								11,000	11,560	12,128			
sub-total		499,105	-	-	-	-	-	(1,671)	(1,671)	497,434	522,258	548,320			
Less: Employee costs capitalised to PPE															
Total Employee related costs		499,105	-	-	-	-	-	(1,671)	(1,671)	497,434	522,258	548,320			
Contributions recognised - capital															
List contributions by contract															



# Supporting Table SB2 – Consolidated Supporting detail to "Financial Position Budget"

NW403 City Of Matlosana - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2016/02/28

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
<b>ASSETS</b>												
Call investment deposits												
Call deposits < 90 days		70,000										
Other current investments > 90 days								(40,000)	(40,000)	30,000	70,000	100,000
Total Call investment deposits		70,000										
Consumer debtors								(40,000)	(40,000)	30,000	70,000	100,000
Consumer debtors		2,285,000						50,000	50,000	2,335,000	2,690,000	3,110,000
Less: provision for debt impairment		(2,182,227)						4,414,601	4,414,601	2,232,374	1,832,733	1,410,712
Total Consumer debtors		4,467,227						(4,364,601)	(4,364,601)	102,626	857,267	1,699,288
Debt impairment provision												
Balance at the beginning of the year		(1,804,851)						3,629,703	3,629,703	1,824,851	2,232,374	1,832,733
Contributions to the provision		(377,376)						784,899	784,899	407,523	(399,641)	(422,021)
Bad debts written off												
Balance at end of year		(2,182,227)										
Property, plant & equipment								4,414,601	4,414,601	2,232,374	1,832,733	1,410,712
PPE at cost/valuation (excl. finance leases)		11,880,953						281,592	281,592	12,162,545	11,960,953	12,090,953
Leases recognised as PPE												
Less: Accumulated depreciation		6,487,953										
Total Property, plant & equipment		5,393,000						(1,511)	(1,511)	6,486,442	6,947,953	7,417,953
<b>LIABILITIES</b>								283,103	283,103	5,676,103	5,013,000	4,673,000
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		16,000										
Total Current liabilities - Borrowing		16,000								16,000	17,000	18,000
Trade and other payables										16,000	17,000	18,000
Creditors		430,018										
Unspent conditional grants and receipts		18,659						13,947	13,947	443,965	282,979	93,527
VAT										18,659	30,000	30,000
Total Trade and other payables		448,677										
Non current liabilities - Borrowing								13,947	13,947	462,624	312,979	123,527
Borrowing		59,000						40,830	40,830	99,830	42,000	31,000
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing		59,000										
Provisions - non current								40,830	40,830	99,830	42,000	31,000
Retirement benefits								220,000	220,000			
List other major items												
Refuse landfill site rehabilitation												
Other		275,000						18,000	18,000	18,000		
Total Provisions - non current		275,000						(221,000)	(221,000)	54,000	290,000	300,000
<b>CHANGES IN NET ASSETS</b>								17,000	17,000	292,000	290,000	300,000
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		5,170,254						160,271	160,271	5,330,525	4,917,375	4,707,414
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)		5,170,254						(218,970)	(218,970)	(218,970)		
Reserves								(58,699)	(58,699)	5,111,555	4,917,375	4,707,414
Housing Development Fund		5,127								5,127	5,127	5,127
Capital replacement												
Self-insurance												
Other reserves (list)												
Revaluation												
Total Reserves		5,127										
TOTAL COMMUNITY WEALTH/EQUITY		5,175,381						(58,699)	(58,699)	5,116,682	4,922,502	4,712,541

## NW403 City Of Matlosana - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 2016/02/28

Description	Unit of measurement	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
INFRASTRUTURE	R											
ELECTRICAL DEPARTMENT												
Sub-function 1 - (name)												
BULK CONNECTIONS		2,500						(1,300)	(1,300)	1,200	1,200	1,200
TOWN PLANNING										-		
APPLICATION FEES		150						(40)	(40)	110	110	110
Sub-function 3 - (name)												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description												
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
COMMUNITY SERVICES												
LIBRARY												
Sub-function 1 - (name)												
IMPROVEMENT OF LIBRARY		1,000						(200)	(200)	800	800	800
CEMETRIES												
PC PELSER		5						(1)	(1)	4	4	4
Insert measure's description												
VEHICLE PURCHASE								600	600	600	600	600
PUBLIC SAFETY												
WARRANT OF ARREST		120						1,080	1,080	1,200	1,200	1,200
PUBLIC SAFETY												
DRIVERS LICENCES		6,500						(700)	(700)	5,800	5,800	5,800
Insert measure's description												
COMMISSION ON LICENCES		9,279						(279)	(279)	9,000	9,000	9,000
HAWKERS LICENCES		12						368	368	380	380	380
FIRE												
FIRE GRANT								2,200	2,200	2,200	2,200	2,200
MARKET												
MARKET DUES												
MARKET DUES		19,000						(4,000)	(4,000)	15,000	15,000	15,000
Insert measure's description												
RENTALS OF CARRAIGE		100						(20)	(20)	80	80	80
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
COUNCIL GENERAL												
CHIEF WHIP												
EVENTS		500						(400)	(400)	100	100	100
Sub-function 2 - (name)												
Insert measure's description												
Sub-function 3 - (name)												
Insert measure's description												
And so on for the rest of the Votes												

## References

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



Supporting Table SB4 – Consolidated Adjustments to budgeted performance indicators and benchmarks

NW403 City Of Matlosana - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 2016/02/28

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
<b>Borrowing Management</b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1.8%	0.0%	1.8%	1.0%	0.7%
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 ex cl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves				1150.8%	0.0%	1150.8%	819.2%	604.7%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities				1004.4%	0.0%	1004.4%	1664.9%	4505.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				1004.4%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.2	0.0	0.2	0.4	1.1
<b>Revenue Management</b>									
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				188.1%	0.0%	189.4%	204.6%	218.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					448.7%	0.0%	448.7%	260.8%	82.4%
<b>Other Indicators</b>									
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 (kT)								
	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)				21.0%	0.0%	21.0%	20.2%	19.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3.3%	0.0%	3.3%	3.2%	3.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				20.0%	0.0%	19.5%	18.1%	16.8%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				7313.0%	0.0%	7251.1%	9988.8%	10963.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				187.7%	0.0%	189.0%	204.2%	217.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0



Supporting Table SB5 – Consolidated Adjustment Budget – Social, economic and demographic statistics and assumptions

NW 403 City Of Matlosana - Supporting Table SB5 Adjustment Budget - social, economic and demographic statistics and assumptions - 2016/02/28

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13 - 2013/14			Budget Year 2015/16	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome		Original Budget	Outcome	Outcome
<b>Demographics</b>												
Population										300305	300305	
Females aged 5 - 14										63400	63400	
Males aged 5 - 14										31700	31700	
Females aged 15 - 34										40576	40576	
Males aged 15 - 34										81152	81152	
Unemployment										152539	152539	
<b>Monthly Household Income (no. of households)</b>	1, 12											
None												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R5 400												
R5 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
<b>Poverty profiles (no. of households)</b>	13											
< R2 000 per household per month	2									43260.00	43260.00	
Insert description												
<b>Household/demographics (000)</b>												
Number of people in municipal area										360.00	360.00	
Number of poor people in municipal area										152.00	152.00	
Number of households in municipal area										107	107	
Number of poor households in municipal area										42	42	
Definition of poor household (R per month)										2	2	
<b>Housing statistics</b>												
Formal	3									90,396	90,396	
Informal										17,042	17,042	
Total number of households										107,438	107,438	
Dwellings provided by municipality	4									N/A	N/A	
Dwellings provided by province's										N/A	N/A	
Dwellings provided by private sector	5									N/A	N/A	
Total new housing dwellings												
<b>Economic</b>	6											
Inflation/retail outlook (CPI)										5.6%	5.6%	
Interest rate - borrowing										8.0%	8.0%	
Interest rate - investment										5.0%	5.0%	
Remuneration increases										6.0%	6.0%	
Consumption growth (electricity)										0.0%	0.0%	
Consumption growth (water)										0.0%	0.0%	
<b>Collection rates</b>	7											
Property tax/service charges					%	%	%	%		92.0%	92.0%	
Rental of facilities & equipment					%	%	%	%		95.0%	95.0%	
Interest - external investments					%	%	%	%		100.0%	100.0%	
Interest - debtors					%	%	%	%		89.0%	89.0%	
Revenue from agency services					%	%	%	%		100.0%	100.0%	

Supporting Table SB6 – Consolidated Adjustment Budget – funding measurement  
NW403 City Of Matlosana - Supporting Table SB6 Adjustments Budget - funding measurement - 2016/02/28

Description			Ref	MFMA section	2012/13	2013/14	2014/15	Medium Term Revenue and Expenditure Framework			
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2016/17
R thousands											
Funding measures											
Cash/cash equivalents at the year end - R'000	1	18(1)b					100,002	—	60,000	120,001	150,001
Cash + investments at the yr end less applications - R'000	2	18(1)b					194,797	—	(377,016)	(80,018)	222,019
Cash year end/monthly employee/supplier payments	3	18(1)b					—	—	—	—	—
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)					(234,220)	—	(218,970)	(151,109)	(76,329)
Service charge rev % change - macro CPX target exclusive	5	18(1)a,(2)					0.0%	0.0%	0.0%	6.0%	4.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%		11.8%	0.0%	10.9%	11.4%	10.5%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)					20.7%	0.0%	23.2%	21.9%	21.0%
Capital payments % of capital expenditure	8	18(1)c;19					79.4%	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								669.9%	97.3%
Long term receivables % change - incr(decr)	12	18(1)a								-15.4%	-18.2%
R&M % of Property Plant & Equipment	13	20(1)(vi)					1.3%	0.0%	1.3%	1.4%	1.5%
Asset renewal % of capital budget	14	20(1)(vi)					22.5%	0.0%	22.8%	0.0%	0.0%

Supporting Table SB12 – Consolidated Adjustments Budget – Revenue & Expenditure

NW403 City Of Matlosana - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2016/02/28

City of Matosana - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2016/02/28																
Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	SepL	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Corporate Governance & Administration		43,857	38,887	23,729	72,234	59,282	63,573	44,928	17,405	25,813	25,565	30,730	64,557	510,561	465,313	491,371
Vote 2 - Infrastructure		109,534	103,856	108,388	100,837	105,209	100,627	90,950	146,024	155,101	154,862	150,754	319,353	1,645,494	1,857,200	2,024,844
Vote 3 - Economic Affairs		1,123	—	2,699	1,442	1,536	1,701	1,789	1,662	3,768	1,629	2,322	(969)	18,701	22,981	24,268
Vote 4 - Community Services & Public Safety		15,568	20,074	17,835	17,033	16,060	15,594	18,880	10,576	11,712	11,977	10,917	154,826	321,052	340,292	374,162
Vote 5 - [NAME OF VOTE 5]																
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Revenue by Vote		170,082	162,817	152,651	191,546	182,087	181,495	156,547	175,668	196,394	194,032	194,723	537,766	2,495,807	2,685,786	2,914,645
Expenditure by Vote																
Vote 1 - Corporate Governance & Administration		23,593	53,573	51,844	59,874	136,398	91,193	59,101	33,430	44,013	54,530	58,737	76,008	742,294	697,153	736,414
Vote 2 - Infrastructure		19,760	76,267	94,325	95,786	246,484	128,993	71,143	112,090	127,598	104,251	80,497	335,461	1,492,655	1,650,238	1,734,771
Vote 3 - Economic Affairs		1,494	1,404	1,618	1,583	3,876	2,209	1,827	615	612	627	685	12,502	29,052	31,656	33,429
Vote 4 - Community Services & Public Safety		17,473	21,443	32,064	26,079	45,267	31,461	26,584	26,562	18,811	27,677	34,014	143,342	450,776	508,720	537,159
Vote 5 - [NAME OF VOTE 5]																
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Expenditure by Vote		62,320	152,687	179,851	183,322	432,025	253,856	158,655	172,698	191,035	187,084	173,932	567,313	2,714,778	2,887,767	3,041,773
Surplus/ (Deficit)		107,762	10,130	(27,200)	8,224	(249,938)	(72,361)	(2,108)	2,970	5,359	6,948	20,790	(29,547)	(218,970)	(201,981)	(127,128)

# Supporting Table SB14 –Consolidated Adjustment Budget – Monthly Revenue & Expenditure

NW403 City Of Matlosana - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2016/02/28

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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		52,967	20,443	22,278	22,201	21,684	32,394	23,203	14,700	15,940	15,970	11,870	25,982	279,632	296,131	312,714
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	11,870	-	-	-	-
Service charges - electricity revenue		42,340	40,744	52,094	34,968	53,913	40,278	25,297	73,831	22,128	69,728	90,082	202,635	748,037	837,802	955,094
Service charges - water revenue		36,556	32,824	35,574	36,646	38,006	39,475	36,216	45,800	19,128	66,788	45,041	8,835	440,888	515,057	566,563
Service charges - sanitation revenue		7,970	7,969	7,921	7,009	7,941	7,948	7,977	11,420	10,450	10,230	20,100	9,245	116,180	136,755	144,414
Service charges - refuse		11,058	11,046	10,959	11,027	11,053	11,071	11,073	11,550	11,000	12,589	10,962	36,612	160,000	169,440	178,929
Service charges - other		172	193	128	161	171	160	6	1,250	1,000	150	800	809	5,000	5,295	5,592
Rental of facilities and equipment		410	330	659	409	348	461	489	370	450	398	570	685	5,578	5,908	6,236
Interest earned - external investments		66	257	-	161	0	-	-	199	155	220	258	793	2,108	2,232	2,357
Interest earned - outstanding debtors		9,801	8,597	10,878	11,173	10,243	11,754	10,954	5,980	6,798	7,250	5,200	20,757	119,385	126,428	133,508
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		228	204	61	158	218	185	179	190	210	280	350	252	2,516	2,665	2,814
Licences and permits		472	925	668	455	520	446	565	650	498	580	520	1,212	7,552	7,998	8,446
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	28,776	-	57,179	28,604	28,649	28,777	1,028	97,637	-	-	-	-	-	-
Other revenue		7,539	11,015	11,431	9,957	8,919	8,674	11,812	8,700	11,000	9,850	8,970	17,709	350,995	343,172	348,549
Gains on disposal of PPE		505	(505)	-	3	466	-	(3)	-	-	-	-	(466)	-	-	-
Total Revenue		170,082	162,817	152,651	191,546	182,087	181,495	156,547	175,668	196,394	194,032	194,723	405,406	2,363,448	2,581,867	2,805,649
Expenditure By Type																
Employee related costs		34,714	35,745	43,113	39,492	49,865	40,585	42,737	41,110	41,350	41,455	42,990	44,276	497,434	522,258	548,320
Remuneration of councillors		1,738	1,738	1,738	1,738	1,757	1,757	1,757	1,965	1,965	1,965	1,965	1,340	21,421	22,492	23,617
Debt impairment		-	-	-	-	-	-	-	-	81,329	-	-	-	407,523	431,566	455,734
Depreciation & asset impairment		-	-	-	-	192,335	38,467	-	38,662	38,662	38,662	38,662	64,551	450,000	454,500	459,045
Finance charges		338	262	2,258	259	250	2,219	256	230	2,356	217	235	2,220	11,099	11,754	12,412
Bulk purchases		-	58,200	69,759	73,503	87,469	74,302	50,877	69,500	9,776	67,000	69,730	117,242	747,357	822,093	904,302
Other materials		1,273	3,460	4,813	7,445	23,661	7,898	4,124	8,500	7,200	6,200	4,156	78,730	83,375	88,044	88,044
Contracted services		-	3,316	1,710	5,667	1,892	4,898	3,081	2,458	2,250	2,120	2,450	1,638	31,500	33,359	35,227
Grants and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		24,257	49,967	56,431	55,198	64,797	83,730	55,823	10,273	6,148	29,465	17,900	15,726	469,714	479,108	488,690
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		62,320	152,687	179,821	183,322	422,025	253,856	158,655	172,698	191,035	187,084	173,932	577,342	2,714,778	2,860,505	3,015,391
Surplus/(Deficit)		107,762	10,130	(27,170)	8,224	(239,938)	(72,360)	(2,108)	2,970	5,359	6,948	20,791	(171,937)	(351,330)	(278,637)	(209,742)
Transfers recognised - capital		40,959	-	18,815	-	3,436	36,578	1,439	0	31,133	-	-	-	132,360	127,528	133,413
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		148,721	10,130	(8,355)	8,224	(236,502)	(35,782)	(670)	2,970	36,492	6,948	20,791	(171,937)	(218,970)	(151,109)	(76,329)



# Supporting Table SB15 –Consolidated Adjustment Budget – Monthly Cash flow

NW403 City Of Matlosana - Supporting Table SB15 Adjustments Budget - monthly cash flow - 2016/02/28

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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		16,718	16,224	16,677	17,313	27,229	15,157	15,540	19,200	22,900	19,900	19,500	11,756	218,113	254,180	258,414
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		37,986	44,782	41,837	49,209	39,747	42,868	36,394	43,000	51,800	52,000	53,000	81,074	573,698	532,212	563,722
Service charges - water revenue		14,714	16,216	15,819	17,682	17,788	17,585	18,000	34,100	33,000	31,200	21,400	87,082	324,587	362,046	380,736
Service charges - sanitation revenue		3,764	4,263	4,084	4,255	4,159	4,195	3,863	8,400	7,900	10,700	11,500	36,225	103,309	112,139	118,419
Service charges - refuse		3,543	4,067	3,999	3,953	3,926	3,806	3,528	16,500	10,100	4,550	4,300	64,915	127,589	135,116	142,683
Service charges - other		1,200	810	785	975	1,980	1,780	1,459	1,500	1,900	2,500	1,470	1,141	17,500	115,236	127,451
Rental of facilities and equipment		174	70	290	180	101	221	245	-	525	521	532	2,735	5,593	5,923	6,255
Interest earned - external investments		70	257	-	161	0	-	8	189	20,000	25,000	29,000	20,543	95,228	2,232	2,357
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		148	74	59	143	162	92	81	100	590	150	825	608	3,031	3,210	3,390
Licences and permits		490	571	618	645	611	456	529	700	800	754	760	338	7,271	7,700	8,132
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		144,162	1,611	-	-	92,877	-	-	-	-	-	-	-	-	-	-
Other revenue		11,371	9,024	7,623	6,593	20,135	11,432	12,000	5,000	5,000	5,400	5,800	25,948	350,995	343,172	348,549
Cash Receipts by Source		234,340	97,969	91,792	101,110	208,715	97,593	91,647	129,717	252,152	153,075	148,087	346,045	1,952,241	1,940,506	2,033,813
Other Cash Flows by Source																
Transfers receipts - capital		40,959	-	18,815	-	3,436	36,578	1,439	0	31,133	-	-	0	132,360	127,528	133,413
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		1,544	(130)	(2,741)	(132)	-	(3,387)	(136)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		191	53	165	(3,995)	-	252	626	-	-	-	4,982	-	-	-	-
Decrease (increase) in non-current debtors		2	2	2	2	-	4	(8)	-	-	-	2,707	-	-	-	4,000
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	28	32	20	20	20
Decrease (increase) in non-current investments		(1,781)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		275,255	97,894	108,033	96,985	212,151	131,040	93,568	129,717	283,285	153,075	148,087	354,043	2,083,133	2,067,054	2,170,246
Cash Payments by Type																
Employee related costs		34,714	35,745	43,113	39,493	39,865	40,585	42,737	41,416	41,416	41,416	41,416	55,072	496,989	521,838	547,930
Remuneration of councillors		1,738	1,738	1,738	1,738	1,757	1,757	1,757	1,785	1,785	1,785	1,785	2,060	21,421	22,492	23,617
Finance charges		338	262	2,333	259	250	2,219	256	560	2,000	560	560	1,503	11,099	11,654	12,237
Bulk purchases - Electricity		42,000	36,865	49,123	51,298	52,974	57,895	40,351	40,000	40,000	40,000	50,000	102,653	603,160	643,239	683,401
Bulk purchases - Water & Sewer		18,000	21,334	20,637	21,930	14,495	16,407	10,526	20,000	50,000	20,000	20,000	123,636	356,964	374,812	393,553
Other materials		191	832	2,853	2,260	1,381	4,977	513	7,100	5,800	4,980	9,500	30,591	70,979	74,528	78,255
Contracted services		-	3,316	1,710	2,151	1,892	3,866	3,050	2,667	2,667	2,667	2,667	5,349	32,000	33,600	35,280
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		19,000	18,750	15,750	14,311	18,961	26,296	17,801	18,297	18,297	18,297	18,297	15,505	219,551	221,362	222,562
Cash Payments by Type		115,981	118,842	137,256	133,441	131,575	154,001	116,991	131,824	161,964	129,704	144,224	336,368	1,812,173	1,903,526	1,996,833
Other Cash Flows/Payments by Type																
Capital assets		10,500	12,650	11,250	10,350	11,000	12,250	9,500	10,125	12,500	9,000	9,243	13,992	132,360	127,528	133,413
Repayment of borrowing		391	391	4,998	391	391	5,454	391	391	7,500	391	391	16,916	38,000	16,000	10,000
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		126,872	131,884	153,504	144,182	142,967	171,706	126,883	142,341	181,964	139,096	153,859	367,276	1,982,533	2,047,054	2,140,246
NET INCREASE/(DECREASE) IN CASH HELD		148,383	(33,990)	(45,471)	(47,198)	69,184	(40,666)	(33,314)	(12,624)	101,321	13,979	(5,772)	(13,234)	100,600	20,000	30,000
Cash/cash equivalents at the month/year beginning		38,200	186,584	152,594	107,123	59,926	129,110	88,444	55,129	42,506	143,826	157,806	152,034	38,200	138,800	158,801
Cash/cash equivalents at the month/year end		186,584	152,594	107,123	59,926	129,110	88,444	55,129	42,506	143,826	157,806	152,034	138,800	138,800	158,801	188,801

## Supporting Table SB16 – Consolidated Adjustment Budget – Monthly Capital Expenditure (Municipal Vote)

NW403 City Of Matlosana - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 2016/02/28

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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - Corporate Governance & Administration		-														
Vote 2 - Infrastructure		2,383	956	1,942	2,362	6,090	9,122	2,560	3,324	3,650	4,568	3,562	3,332	43,851	20,181	-
Vote 3 - Economic Affairs		-														
Vote 4 - Community Services & Public Safety		-														
Vote 5 - [NAME OF VOTE 5]													3,445	3,445	-	-
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
<b>Capital Multi-year expenditure sub-total</b>	3	2,383	956	1,942	2,362	6,090	9,122	2,560	3,324	3,650	4,568	3,562	6,777	47,296	20,181	-
<b>Single-year expenditure appropriation</b>																
Vote 1 - Corporate Governance & Administration		-	11			3,440	544	652	1,652	865	562	600	1,674	10,000	10,000	10,000
Vote 2 - Infrastructure		2,383	6,000	8,000	10,000	5,689	9,568	6,500	5,698	8,695	6,950	6,526	6,269	82,278	96,748	118,599
Vote 3 - Economic Affairs		-														
Vote 4 - Community Services & Public Safety		-														
Vote 5 - [NAME OF VOTE 5]													3,430	3,430	10,599	14,813
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
<b>Capital single-year expenditure sub-total</b>	3	2,383	6,011	8,000	10,000	9,129	10,112	7,152	7,350	9,560	7,512	7,126	11,374	95,708	117,347	143,413
<b>Total Capital Expenditure</b>	2	4,766	6,967	9,942	12,362	15,219	19,234	9,712	10,674	13,210	12,080	10,688	18,151	143,005	137,528	143,413

## Supporting Table SB17 – Consolidated Adjustment Budget – Monthly Capital Expenditure (Standard Classification)

NW403 City Of Matlosana - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 2016/02/28

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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Capital Expenditure - Standard</b>																
<b>Governance and administration</b>																
Executive and council		-	11	-	-	3,440	544	1,500	2,000	-	1,500	1,000	5	10,000	10,000	10,000
Budget and treasury office		-	11			3,440	544	1,500	2,000		1,500	1,000	5	10,000	10,000	10,000
Corporate services		-														
<b>Community and public safety</b>																
Community and social services		-											6,876	6,876	10,599	14,813
Sport and recreation		-														
Public safety		-											4,030	4,030	10,599	14,813
Housing		-											2,845	2,845	-	-
Health		-														
<b>Economic and environmental services</b>																
Planning and development		-		4,728	-	6,364	6,452	4,662	4,926	9,572	2,750	5,486	6,741	51,681	44,548	44,865
Road transport		-														
Environmental protection		-		4,728		6,364	6,452	4,662	4,926	9,572	2,750	5,486	6,741	51,681	44,548	44,865
<b>Trading services</b>																
Electricity		2,383	6,956	5,214	12,362	5,416	12,237	3,550	3,748	3,638	7,830	4,202	6,603	74,139	72,381	73,735
Water		2,383	3,500	4,214	3,362	2,727	1,600	50	150	90	150	10	2,085	11,324	27,000	26,000
Waste water management		-	956		8,000		2,038	2,000	3,098	1,000	4,080	3,600	2,113	34,114	23,000	23,000
Waste management		-					8,599	1,500	500	2,548	3,600	592	2,405	28,701	22,381	24,735
<b>Other</b>																
<b>Total Capital Expenditure - Standard</b>		2,383	6,967	9,942	12,362	15,219	19,234	9,712	10,674	13,210	12,080	10,688	20,534	143,005	137,528	143,413

Supporting Table SB18A – Consolidated Adjustment Budget – Capital Expenditure on New  
Assets by Asset Class



NW403 City Of Matlosana - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2016/02/28

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2016/17	+2 2017/18
R thousands		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		94,178	-	-	-	-	-	(691)	(691)	93,487	116,928	118,599
Infrastructure - Road transport		44,450	-	-	-	-	-	(546)	(546)	43,905	44,548	44,865
Roads, Pavements & Bridges		44,450	-	-	-	-	-	(546)	(546)	43,905	44,548	44,865
Storm water												
Infrastructure - Electricity		10,000	-	-	-	-	-	-	-	10,000	27,000	26,000
Generation												
Transmission & Reticulation		10,000	-	-	-	-	-	-	-	10,000	27,000	26,000
Street Lighting												
Infrastructure - Water		34,964	-	-	-	-	-	(850)	(850)	34,114	23,000	23,000
Dams & Reservoirs												
Water purification												
Reticulation		34,964	-	-	-	-	-	(850)	(850)	34,114	23,000	23,000
Infrastructure - Sanitation		4,763	-	-	-	-	-	705	705	5,468	22,381	24,735
Reticulation												
Sewerage purification		4,763	-	-	-	-	-	705	705	5,468	22,381	24,735
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse												
Transportation	2											
Gas												
Other	3											
<b>Community</b>		3,430	-	-	-	-	-	3,445	3,445	6,876	10,569	14,813
Parks & gardens		3,430	-	-	-	-	-			3,430	10,569	14,813
Sports Fields & stadia								600	600	600		
Swimming pools												
Community halls												
Libraries												
Recreational facilities												
Fire, safety & emergency												
Security and policing								2,845	2,845	2,845		
Buses												
Clinics												
Museums & Art Galleries												
Cemeteries												
Social rental housing												
Other												
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings												
Other												
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development												
Other												
<b>Other assets</b>		10,000	-	-	-	-	-	-	-	10,000	10,000	10,000
General vehicles		5,000	-	-	-	-	-	-	-	5,000	5,000	5,000
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		5,000	-	-	-	-	-	-	-	5,000	5,000	5,000
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>												
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>												
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming												
Other (list sub-class)												
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	107,609	-	-	-	-	-	2,754	2,754	110,363	137,528	143,413

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		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		378,708	-	-	-	-	-	(13,944)	(13,944)	364,764	377,389	380,251
Infrastructure - Road transport		130,866	-	-	-	-	-	(5,000)	(5,000)	125,866	131,484	136,194
Roads, Pavements & Bridges		130,866	-	-	-	-	-	(5,000)	(5,000)	125,866	131,484	136,194
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		61,176	-	-	-	-	-	(3,944)	(3,944)	57,232	61,282	62,508
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		61,176	-	-	-	-	-	(3,944)	(3,944)	57,232	61,282	62,508
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		126,556	-	-	-	-	-	(5,000)	(5,000)	121,556	124,697	120,425
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		126,556	-	-	-	-	-	(5,000)	(5,000)	121,556	124,697	120,425
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		59,066	-	-	-	-	-	-	-	59,066	58,860	60,038
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		59,066	-	-	-	-	-	-	-	59,066	58,860	60,038
Infrastructure - Other		1,044	-	-	-	-	-	-	-	1,044	1,065	1,086
Refuse		1,044	-	-	-	-	-	-	-	1,044	1,065	1,086
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		70,468	-	-	-	-	-	-	-	70,468	72,883	74,340
Parks & gardens		85	-	-	-	-	-	-	-	85	86	88
Sports Fields & stadia		33	-	-	-	-	-	-	-	33	33	34
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		16,900	-	-	-	-	-	-	-	16,900	17,238	17,582
Recreational facilities		39,232	-	-	-	-	-	-	-	39,232	40,017	40,817
Fire, safety & emergency		8,408	-	-	-	-	-	-	-	8,408	8,582	8,753
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		34	-	-	-	-	-	-	-	34	1,113	1,135
Museums & Art Galleries		1,137	-	-	-	-	-	-	-	1,137	1,160	1,183
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		4,640	-	-	-	-	-	-	-	4,640	4,655	4,748
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		1,447	-	-	-	-	-	-	-	1,447	1,476	1,505
Housing development		1,447	-	-	-	-	-	-	-	1,447	1,476	1,505
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		13,321	-	-	-	-	-	-	-	13,321	16,836	17,173
General vehicles		-	-	-	-	-	-	-	-	-	2,672	2,720
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		2,500	-	-	-	-	-	-	-	2,500	2,065	2,106
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		4,707	-	-	-	-	-	-	-	4,707	5,828	5,944
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		6,114	-	-	-	-	-	-	-	6,114	6,272	6,397
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>List sub-class</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>List sub-class</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	463,944	-	-	-	-	-	(13,944)	(13,944)	450,000	468,583	473,269