

## ADJUSTMENT BUDGET 2017/2018

### PURPOSE

The purpose of this report is for the Budget Steering Committee to consider and approve the grants adjustment budget for 2017/2018 in line with the attached annexures.

### BACKGROUND

As part of the annual assessment on performance in terms of Service Delivery and Budget Implementation Plan as well as the financial performance for the first half 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 <b>must</b> adjust the revenue and expenditure estimates of revenue during the   | downwards if there is material under-collection current year. |
| 28(2)(b) | An Adjustment Budget <b>may</b> appropriate additional revenues that have become available over and above those anticipated in the annual, <b><u>but only to revise or accelerate spending programs already budgeted for.</u></b> |   |
| 28(2)(c) | An Adjustment Budget <b>may</b> , within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the Mayor of the municipality.  |   |
| 28(2)(d) | An Adjustment Budget <b>may</b> authorise the utilisation of projected savings in one vote towards spending under another vote.   |   |
| 28(2)(e) | An Adjustment Budget <b>may</b> authorise the spending of funds that were unspent at the end of the past financial year.  |   |
| 28(2)(f) | An Adjustment Budget <b>may</b> be used to correct any errors in the Annual Budget.   |   |

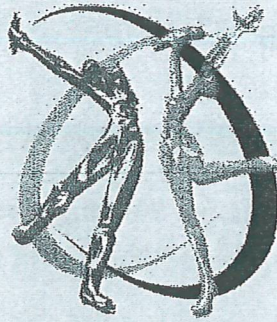
Attached are the following documents:

- Annexure A – Revised Grants and Roll Over projects
- Annexure B – B Schedules and supporting documents

### RECOMMENDATIONS

- a) That Council approves the Adjustments Budget 2017/2018 as per the attached document in terms of section 28 of the Municipal Finance Management Act No. 56 of 2003.
- b) That the Adjustment Budget B schedules 2017/18 been submitted to Nation Treasury and Provincial Treasury, within 10 days after approval as per the MFMA.





**CITY OF MATLOSANA  
ADJUSTMENT BUDGET 2017/18**

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**PART 1 - ADJUSTMENT BUDGET**

**1. EXECUTIVE MAYOR'S REPORT**



## **2. RESOLUTIONS**

- a) That Council approves the Adjustments Budget 2017/2018 as per the attached document in terms of section 28 of the Municipal Finance Management Act No. 56 of 2003.
- b) That the Adjustment Budget B schedules 2017/18 been submitted to Nation Treasury and Provincial Treasury, within 10 days after approval as per the MFMA.



**NW403 City Of Matlosana - Table B1 Adjustments Budget Summary -**

Description	Budget Year 2017/18									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Govt			Budget	Budget	Budget
R thousands	A	1	2	3	4	5	6	7	8		
	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	378 837	-	-	-	-	-	-	-	378 837	413 697	438 875
Service charges	1 881 332	-	-	-	-	-	-	-	1 881 332	1 716 444	1 812 332
Investment revenue	2 500	-	-	-	-	-	-	-	2 500	2 643	2 790
Transfers recognised - operational	364 262	-	-	-	-	-	-	-	364 262	402 121	436 025
Other own revenue	328 843	-	-	-	-	-	-	-	328 843	231 241	247 599
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 955 774</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 955 774</b>	<b>2 766 145</b>	<b>2 937 621</b>
Employee costs	586 853	-	-	-	-	-	-	-	586 853	652 668	688 262
Remuneration of councillors	31 657	-	-	-	-	-	-	-	31 657	33 968	36 448
Depreciation & asset impairment	492 000	-	-	-	-	-	-	-	492 000	428 189	435 168
Finance charges	11 000	-	-	-	-	-	-	-	11 000	11 000	11 000
Materials and bulk purchases	964 355	-	-	-	-	-	-	-	964 355	134 018	141 523
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 191 153	-	-	-	-	3	-	3	1 191 155	735 633	736 620
<b>Total Expenditure</b>	<b>3 277 018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3 277 021</b>	<b>1 995 476</b>	<b>2 049 022</b>
<b>Surplus/(Deficit)</b>	<b>(321 244)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>(3)</b>	<b>(321 246)</b>	<b>770 669</b>	<b>8 599</b>
Transfers recognised - capital	173 747	-	-	-	-	415	20 097	20 512	194 259	134 636	39 867
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(147 497)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412</b>	<b>20 097</b>	<b>20 509</b>	<b>(126 988)</b>	<b>905 305</b>	<b>1 028 466</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(147 497)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412</b>	<b>20 097</b>	<b>20 509</b>	<b>(126 988)</b>	<b>905 305</b>	<b>1 028 466</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	213 747	-	-	-	-	415	(9 904)	(9 489)	204 258	134 636	139 867
Transfers recognised - capital	173 747	-	-	-	-	415	20 096	20 511	194 258	134 636	139 867
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	30 000	-	-	-	-	-	(30 000)	(30 000)	-	-	-
Internally generated funds	10 000	-	-	-	-	-	-	-	10 000	-	-
<b>Total sources of capital funds</b>	<b>213 747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415</b>	<b>(9 904)</b>	<b>(9 489)</b>	<b>204 258</b>	<b>134 636</b>	<b>139 867</b>
<b>Financial position</b>											
Total current assets	5 128 796	-	-	-	-	-	-	-	5 128 796	3 912 293	4 473 996
Total non current assets	5 223 432	-	-	-	-	-	-	-	5 223 432	5 183 398	4 848 347
Total current liabilities	362 434	-	-	-	-	-	-	-	362 434	855 058	874 016
Total non current liabilities	407 000	-	-	-	-	-	-	-	407 000	104 000	89 000
<b>Community wealth/Equity</b>	<b>4 828 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 828 039</b>	<b>4 766 954</b>	<b>4 673 356</b>
<b>Cash flows</b>											
Net cash from (used) operating	212 637	-	-	-	-	-	-	-	212 637	140 545	150 762
Net cash from (used) investing	(203 747)	-	-	-	-	(415)	9 903	9 488	(194 259)	(124 538)	1 762
Net cash from (used) financing	10 000	-	-	-	-	-	-	-	10 000	(20 000)	10 000
<b>Cash/cash equivalents at the year end</b>	<b>39 835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(415)</b>	<b>9 903</b>	<b>9 488</b>	<b>49 323</b>	<b>35 842</b>	<b>36 842</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	68 665	-	-	-	-	-	-	-	68 665	130 672	132 672
Application of cash and investments	(3 748 915)	-	-	-	-	-	-	-	(3 748 915)	(2 668 463)	(3 172 231)
<b>Balance - surplus (shortfall)</b>	<b>3 817 580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 817 580</b>	<b>2 799 135</b>	<b>3 304 911</b>
<b>Asset Management</b>											
Asset register summary (WDV)	5 885 853	-	-	-	-	-	-	-	5 885 853	6 020 391	12 320 300
Depreciation & asset impairment	492 000	-	-	-	-	-	-	-	492 000	520 044	549 160
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	126 791	-	-	-	-	-	-	-	126 791	116 902	123 440
<b>Free services</b>											
Cost of Free Basic Services provided	218 340	-	-	-	-	-	-	-	218 340	300 111	317 620
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	2	-	-	-	-	-	-	-	2	2	
Sanitation/sewerage:	5	-	-	-	-	-	-	-	5	4	
Energy:	166	-	-	-	-	-	-	-	166	168	17
Refuse:	0	-	-	-	-	-	-	-	0	0	



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

NW403 City Of Matlosana - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	5	6	7	8	9	10	11	12		
			A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		925 787	-	-	-	-	-	-	-	925 787	807 936	1 065 197
Executive and council		3 086	-	-	-	-	-	-	-	3 086	3 280	3 464
Finance and administration		922 701	-	-	-	-	-	-	-	922 701	994 656	1 061 733
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		115 118	-	-	-	-	387	(7 301)	(6 914)	108 292	121 984	130 024
Community and social services		5 848	-	-	-	-	-	-	-	5 848	6 216	6 564
Sport and recreation		11 415	-	-	-	-	-	(7 301)	(7 301)	4 114	11 628	15 480
Public safety		95 331	-	-	-	-	387	-	387	95 717	101 475	105 165
Housing		2 166	-	-	-	-	-	-	-	2 166	2 290	2 418
Health		356	-	-	-	-	-	-	-	356	376	397
<i>Economic and environmental services</i>		99 266	-	-	-	-	28	(30 520)	(30 492)	68 774	70 119	85 280
Planning and development		-	-	-	-	-	-	-	-	-	4 713	4 987
Road transport		99 266	-	-	-	-	28	(30 520)	(30 492)	68 774	65 407	60 272
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 067 804	-	-	-	-	-	57 918	57 918	2 025 722	2 088 305	2 221 088
Energy sources		883 590	-	-	-	-	-	5 500	5 500	889 090	961 707	1 017 884
Water management		684 384	-	-	-	-	-	38 783	38 783	723 167	704 186	747 065
Waste water management		183 579	-	-	-	-	-	13 635	13 635	197 214	203 847	214 782
Waste management		216 251	-	-	-	-	-	-	-	216 251	228 566	241 366
Other		21 548	-	-	-	-	-	-	-	21 548	22 777	24 653
<b>Total Revenue - Functional</b>	<b>2</b>	<b>3 129 521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415</b>	<b>20 097</b>	<b>20 512</b>	<b>3 150 033</b>	<b>3 311 121</b>	<b>3 565 629</b>
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		886 210	-	-	-	-	-	-	-	886 210	923 219	952 964
Executive and council		170 131	-	-	-	-	-	-	-	170 131	182 090	193 843
Finance and administration		696 079	-	-	-	-	-	-	-	696 079	741 129	759 121
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		421 059	-	-	-	-	-	-	-	421 059	459 131	478 083
Community and social services		106 033	-	-	-	-	-	-	-	106 033	113 014	120 593
Sport and recreation		87 692	-	-	-	-	-	-	-	87 692	92 961	98 470
Public safety		206 409	-	-	-	-	-	-	-	206 409	221 061	235 036
Housing		11 321	-	-	-	-	-	-	-	11 321	12 100	12 918
Health		9 603	-	-	-	-	-	-	-	9 603	10 396	11 064
<i>Economic and environmental services</i>		240 489	-	-	-	-	3	-	3	240 492	255 288	270 877
Planning and development		14 864	-	-	-	-	-	-	-	14 864	15 822	16 835
Road transport		225 625	-	-	-	-	3	-	3	225 627	239 465	254 042
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 724 210	-	-	-	-	-	-	-	1 724 210	1 802 081	1 903 892
Energy sources		859 958	-	-	-	-	-	-	-	859 958	909 552	960 686
Water management		540 811	-	-	-	-	-	-	-	540 811	549 181	578 957
Waste water management		181 267	-	-	-	-	-	-	-	181 267	192 175	203 636
Waste management		142 173	-	-	-	-	-	-	-	142 173	151 153	160 614
Other		25 051	-	-	-	-	-	-	-	25 051	28 704	28 404
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>3 277 018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3 277 021</b>	<b>3 457 403</b>	<b>3 634 820</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(147 496)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412</b>	<b>20 097</b>	<b>20 500</b>	<b>(126 988)</b>	<b>(146 282)</b>	<b>(129 191)</b>



able B3 - Consolidated Adjustment Budget Financial Performance (Standard Classification)

NW403 City Of Matlosana - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Revenue by Vote</b>	1											
Vote 1 - Corporate Governance & Administration		925 905	-	-	-	-	-	-	925 905	998 137	1 065 723	
Vote 2 - Infrastructure		1 853 142	-	-	-	-	28	27 398	1 880 568	1 937 525	2 042 506	
Vote 3 - Economic Affairs		21 559	-	-	-	-	-	-	21 559	27 500	29 051	
Vote 4 - Community Services & Public Safety		328 915	-	-	-	-	367	(7 301)	322 001	347 959	368 349	
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	3 129 521	-	-	-	-	415	20 097	3 150 033	3 311 121	3 505 629	
<b>Expenditure by Vote</b>	1											
Vote 1 - Corporate Governance & Administration		866 210	-	-	-	-	-	-	866 210	923 219	952 964	
Vote 2 - Infrastructure		1 818 983	-	-	-	-	3	3	1 818 986	1 902 473	2 010 239	
Vote 3 - Economic Affairs		39 915	-	-	-	-	-	-	39 915	42 526	45 239	
Vote 4 - Community Services & Public Safety		551 910	-	-	-	-	-	-	551 910	589 184	626 379	
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	3 277 018	-	-	-	-	3	3	3 277 021	3 457 403	3 634 820	
<b>Surplus/ (Deficit) for the year</b>	2	(147 496)	-	-	-	-	412	20 097	(126 988)	(146 282)	(129 191)	



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

NW403 City Of Matlosana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	3	4	5	6	7	8	9	10		
			AI	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	378 837	-	-	-	-	-	-	-	378 837	413 697	438 875
Service charges - electricity revenue	2	838 331	-	-	-	-	-	-	-	838 331	804 516	852 936
Service charges - water revenue	2	639 296	-	-	-	-	-	-	-	639 296	591 844	627 457
Service charges - sanitation revenue	2	173 694	-	-	-	-	-	-	-	173 694	119 074	128 347
Service charges - refuse revenue	2	215 011	-	-	-	-	-	-	-	215 011	185 156	188 848
Service charges - other		15 000	-	-	-	-	-	-	-	15 000	15 855	16 743
Rental of facilities and equipment		6 587	-	-	-	-	-	-	-	6 587	6 862	7 352
Interest earned - external investments		2 500	-	-	-	-	-	-	-	2 500	2 643	2 790
Interest earned - outstanding debtors		161 884	-	-	-	-	-	-	-	161 884	171 112	180 694
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7 452	-	-	-	-	-	-	-	7 452	7 889	8 331
Licences and permits		7 529	-	-	-	-	-	-	-	7 529	8 668	9 162
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		364 262	-	-	-	-	-	-	-	364 262	402 121	426 025
Other revenue	2	145 392	-	-	-	-	-	-	-	145 392	36 610	42 060
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2 955 774</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 955 774</b>	<b>2 768 145</b>	<b>2 937 621</b>
<b>Expenditure By Type</b>												
Employee related costs		586 853	-	-	-	-	-	-	-	586 853	652 668	688 282
Remuneration of councillors		31 657	-	-	-	-	-	-	-	31 657	33 968	36 446
Debt impairment		462 621	-	-	-	-	-	-	-	462 621	470 762	471 701
Depreciation & asset impairment		492 000	-	-	-	-	-	-	-	492 000	428 189	435 168
Finance charges		11 000	-	-	-	-	-	-	-	11 000	11 000	11 000
Bulk purchases		837 563	-	-	-	-	-	-	-	837 563	-	-
Other materials		126 791	-	-	-	-	-	-	-	126 791	134 018	141 523
Contracted services		48 251	-	-	-	-	-	-	-	48 251	68 962	79 962
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		680 281	-	-	-	-	3	-	3	680 284	175 909	184 956
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>3 277 018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3 277 021</b>	<b>1 995 476</b>	<b>2 049 022</b>
<b>Surplus/(Deficit)</b>		<b>(321 244)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>(3)</b>	<b>(321 244)</b>	<b>770 669</b>	<b>888 599</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		173 747	-	-	-	-	415	20 097	20 512	194 259	134 636	139 867
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>(147 497)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412</b>	<b>20 097</b>	<b>20 509</b>	<b>(126 988)</b>	<b>905 305</b>	<b>1 028 466</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(147 497)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412</b>	<b>20 097</b>	<b>20 509</b>	<b>(126 988)</b>	<b>905 305</b>	<b>1 028 466</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(147 497)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412</b>	<b>20 097</b>	<b>20 509</b>	<b>(126 988)</b>	<b>905 305</b>	<b>1 028 466</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(147 497)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412</b>	<b>20 097</b>	<b>20 509</b>	<b>(126 988)</b>	<b>905 305</b>	<b>1 028 466</b>



NW403 City Of Matlosana - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>												
Vote 1 - Corporate Governance & Administration	2	40 000	-	-	-	-	-	(30 000)	(30 000)	10 000	-	-
Vote 2 - Infrastructure		162 795	-	-	-	-	28	27 397	27 425	190 220	118 786	119 917
Vote 3 - Economic Affairs		-	-	-	-	-	-	-	-	-	4 713	4 987
Vote 4 - Community Services & Public Safety		10 952	-	-	-	-	387	(7 301)	(6 914)	4 037	11 138	14 962
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	213 747	-	-	-	-	415	(9 904)	(9 489)	204 258	134 636	139 867
<b>Single-year expenditure to be adjusted</b>												
Vote 1 - Corporate Governance & Administration	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Economic Affairs		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services & Public Safety		-	-	-	-	-	-	-	-	-	-	-
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>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		213 747	-	-	-	-	415	(9 904)	(9 489)	204 258	134 636	139 867
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		40 000	-	-	-	-	-	(30 000)	(30 000)	10 000	-	-
Executive and council		35 000	-	-	-	-	-	(30 000)	(30 000)	5 000	-	-
Finance and administration		5 000	-	-	-	-	-	-	-	5 000	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		10 952	-	-	-	-	387	(7 301)	(6 914)	4 038	11 138	14 962
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		10 952	-	-	-	-	-	(7 301)	(7 301)	3 651	11 138	14 962
Public safety		-	-	-	-	-	387	-	387	387	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		91 220	-	-	-	-	28	(30 520)	(30 492)	60 728	63 969	58 692
Planning and development		-	-	-	-	-	-	-	-	-	4 713	4 987
Road transport		91 220	-	-	-	-	28	(30 520)	(30 492)	60 728	59 197	53 705
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		71 576	-	-	-	-	-	57 917	57 917	129 493	59 589	66 212
Energy sources		21 904	-	-	-	-	-	5 500	5 500	27 404	13 900	15 000
Water management		42 187	-	-	-	-	-	38 783	38 783	80 970	29 610	34 712
Waste water management		7 484	-	-	-	-	-	13 634	13 634	21 118	16 080	16 500
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	213 747	-	-	-	-	415	(9 903)	(9 489)	204 258	134 636	139 867
<b>Funded by:</b>												
National Government		173 747	-	-	-	-	415	20 096	20 511	194 258	134 636	139 867
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	173 747	-	-	-	-	415	20 096	20 511	194 258	134 636	139 867
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-
Borrowing		30 000	-	-	-	-	-	(30 000)	(30 000)	-	-	-
Internally generated funds		10 000	-	-	-	-	-	-	-	10 000	-	-
<b>Total Capital Funding</b>		213 747	-	-	-	-	415	(9 904)	(9 489)	204 258	134 636	139 867

**References**

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(b)) and revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G



NW403 City Of Matloana - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>(Insert departmental structure etc)</i> R thousands	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Capital expenditure - Municipal Vote</b>												
<b>Multi-year expenditure appropriation</b>	2											
Vote 1 - Corporate Governance & Administration		40 000	-	-	-	-	-	(30 000)	(30 000)	10 000	-	-
1.1 - Executive & Council		35 000	-	-	-	-	-	(30 000)	(30 000)	5 000		
1.2 - Budget & Treasury Office		5 000	-	-	-	-	-	-	-	5 000		
1.3 - Corporate Service												
Vote 2 - Infrastructure		162 785	-	-	-	-	28	27 397	27 425	190 220	118 786	119 917
2.1 - Roads		91 220	-	-	-	-	28	(30 520)	(30 492)	60 728	59 197	53 705
2.2 - Water		42 187	-	-	-	-	-	38 783	38 783	80 970	29 610	34 712
2.3 - Sewer		7 484	-	-	-	-	-	13 634	13 634	21 118	16 080	16 500
2.4 - Electricity		21 904	-	-	-	-	-	5 500	5 500	27 404	13 900	15 000
2.5 - Housing												
Vote 3 - Economic Affairs		-	-	-	-	-	-	-	-	-	4 713	4 987
3.1 - LED		-	-	-	-	-	-	-	-	-	-	-
3.2 - Market		-	-	-	-	-	-	-	-	-	4 713	4 987
Vote 4 - Community Services & Public Safety		10 952	-	-	-	-	387	(7 301)	(6 914)	4 037	11 138	14 962
4.1 - Community & Social Services												
4.2 - Sport & Recreation		10 952	-	-	-	-	-	(7 301)	(7 301)	3 651	11 138	14 962
4.3 - Public Safety		-	-	-	-	-	387	-	387	387		
4.4 - Health												
4.5 - Cleansing												
<b>Capital multi-year expenditure sub-total</b>		<b>213 747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415</b>	<b>(9 904)</b>	<b>(9 489)</b>	<b>204 258</b>	<b>134 636</b>	<b>139 867</b>



Capital expenditure - Municipal Vote	2												
<b>Single-year expenditure appropriation</b>													
<b>Vote 1 - Corporate Governance &amp; Administration</b>		-	-	-	-	-	-	-	-	-	-	-	-
1.1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-
1.2 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-
1.3 - Corporate Service		-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-	-
2.1 - Roads		-	-	-	-	-	-	-	-	-	-	-	-
2.2 - Water		-	-	-	-	-	-	-	-	-	-	-	-
2.3 - Sewer		-	-	-	-	-	-	-	-	-	-	-	-
2.4 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-
2.5 - Housing		-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Economic Affairs</b>		-	-	-	-	-	-	-	-	-	-	-	-
3.1 - LED		-	-	-	-	-	-	-	-	-	-	-	-
3.2 - Market		-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Community Services &amp; Public Safety</b>		-	-	-	-	-	-	-	-	-	-	-	-
4.1 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-
4.2 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-	-
4.3 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-
4.4 - Health		-	-	-	-	-	-	-	-	-	-	-	-
4.5 - Cleansing		-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		213 747	-	-	-	-	415	(9 504)	(9 489)	204 256	134 636	139 867	

**References**

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote



Table B6 - Consolidated Adjustment Budget Financial Position

NW403 City Of Matlosana - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	A adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		12 000	-	-	-	-	-	-	-	12 000	11 000	12 000
Call investment deposits	1	27 993	-	-	-	-	-	-	-	27 993	90 000	90 000
Consumer debtors	1	5 003 254	-	-	-	-	-	-	-	5 003 254	3 719 105	4 284 973
Other debtors		50 268	-	-	-	-	-	-	-	50 268	56 907	51 745
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		35 280	-	-	-	-	-	-	-	35 280	35 280	35 280
<b>Total current assets</b>		<b>5 128 796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 128 796</b>	<b>3 912 293</b>	<b>4 473 998</b>
<b>Non current assets</b>												
Long-term receivables		1 806	-	-	-	-	-	-	-	1 806	1 806	1 806
Investments		28 672	-	-	-	-	-	-	-	28 672	29 672	30 672
Investment property		89 761	-	-	-	-	-	-	-	89 761	89 761	89 761
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	5 070 235	-	-	-	-	-	-	-	5 070 235	5 029 201	4 693 150
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		2 554	-	-	-	-	-	-	-	2 554	2 554	2 554
Intangible		4 579	-	-	-	-	-	-	-	4 579	4 579	4 579
Other non-current assets		25 825	-	-	-	-	-	-	-	25 825	25 825	25 825
<b>Total non current assets</b>		<b>5 223 432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 223 432</b>	<b>5 183 388</b>	<b>4 848 347</b>
<b>TOTAL ASSETS</b>		<b>10 352 228</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 352 228</b>	<b>9 095 681</b>	<b>9 322 346</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		20 000	-	-	-	-	-	-	-	20 000	15 000	16 000
Consumer deposits		25 282	-	-	-	-	-	-	-	25 282	25 282	25 282
Trade and other payables		304 606	-	-	-	-	-	-	-	304 606	802 230	820 190
Provisions		12 547	-	-	-	-	-	-	-	12 547	12 547	12 547
<b>Total current liabilities</b>		<b>362 434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>362 434</b>	<b>855 058</b>	<b>874 018</b>
<b>Non current liabilities</b>												
Borrowing	1	102 000	-	-	-	-	-	-	-	102 000	104 000	89 000
Provisions	1	305 000	-	-	-	-	-	-	-	305 000	-	-
<b>Total non current liabilities</b>		<b>407 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>407 000</b>	<b>104 000</b>	<b>89 000</b>
<b>TOTAL LIABILITIES</b>		<b>769 434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>769 434</b>	<b>959 058</b>	<b>963 018</b>
<b>NET ASSETS</b>	2	<b>9 582 794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 582 794</b>	<b>8 136 633</b>	<b>8 359 327</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		4 828 039	-	-	-	-	-	-	-	4 828 039	4 766 954	4 673 356
Reserves		-	-	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>4 828 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 828 039</b>	<b>4 766 954</b>	<b>4 673 356</b>



NW403 City Of Matlosana - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year	
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted	
		Budget	3	4	5	6	7	8	9	10	Budget	Budget	
R thousands	A	A1	B	C	D	E	F	G	H				
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>													
<b>Receipts</b>													
Property rates		314 434							-	314 434	330 366	358 996	
Service charges		1 594 557							-	1 594 557	1 661 826	1 753 324	
Other revenue		166 959							-	166 959	177 217	187 149	
Government - operating	1	359 968							-	359 968	397 506	431 143	
Government - capital	1	178 041							-	178 041	139 251	144 749	
Interest		83 442							-	83 442	78 198	73 137	
Dividends		-							-	-	-	-	
<b>Payments</b>													
Suppliers and employees		(2 473 764)							-	(2 473 764)	(2 632 818)	(2 786 737)	
Finance charges		(11 000)							-	(11 000)	(11 000)	(11 000)	
Transfers and Grants	1	-							-	-	-	-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>212 637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>212 637</b>	<b>140 545</b>	<b>150 762</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>													
<b>Receipts</b>													
Proceeds on disposal of PPE									-	-	-	-	
Decrease (increase) in non-current debtors									-	-	-	-	
Decrease (increase) other non-current receivables		10 000							-	10 000	10 000	10 000	
Decrease (increase) in non-current investments									-	-	-	-	
<b>Payments</b>													
Capital assets		(213 747)						(415)	9 903	9 488	(204 259)	(134 538)	(139 762)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(203 747)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(415)</b>	<b>9 903</b>	<b>9 488</b>	<b>(194 259)</b>	<b>(124 538)</b>	<b>(129 762)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>													
<b>Receipts</b>													
Short term loans		-							-	-	-	-	
Borrowing long term/refinancing		30 000						(30 000)	(30 000)	-	-	-	
Increase (decrease) in consumer deposits									-	-	-	-	
<b>Payments</b>													
Repayment of borrowing		(20 000)							-	(20 000)	(20 000)	(20 000)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>10 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30 000)</b>	<b>(30 000)</b>	<b>(30 000)</b>	<b>(20 000)</b>	<b>(20 000)</b>	<b>(20 000)</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>18 890</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(415)</b>	<b>(20 097)</b>	<b>(20 512)</b>	<b>(1 621)</b>	<b>(3 993)</b>	<b>1 000</b>	
Cash/cash equivalents at the year begin:	2	20 945							-	20 945	39 835	35 842	
Cash/cash equivalents at the year end:	2	39 835							(415)	(20 097)	19 323	36 842	

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G



NW403 City of Matlosana - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2018/19	+2 2019/20
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget	
R thousands													
<b>Cash and Investments available</b>													
Cash/cash equivalents at the year end	1	39 835	-	-	(30 000)	-	(415)	(20 097)	(50 512)	(10 677)	35 842	36 842	
Other current investments > 90 days		158	-	-	30 000	-	415	20 097	50 512	50 670	65 158	65 158	
Non current assets - Investments	1	28 672	-	-	-	-	-	-	-	28 672	28 672	30 672	
<b>Cash and Investments available:</b>		<b>68 665</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68 665</b>	<b>130 672</b>	<b>132 672</b>	
<b>Applications of cash and Investments</b>													
Unspent conditional transfers		2 000	-	-	-	-	-	-	-	2 000	10 000	10 000	
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-	
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-	
Other working capital requirements	2	(3 750 915)	-	-	-	-	-	-	-	(3 750 915)	(2 678 463)	(3 182 239)	
Other provisions		-	-	-	-	-	-	-	-	-	-	-	
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Application of cash and Investments:</b>		<b>(3 748 915)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 748 915)</b>	<b>(2 668 463)</b>	<b>(3 172 239)</b>	
<b>Surplus(shortfall)</b>		<b>3 817 580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 817 580</b>	<b>2 799 135</b>	<b>3 304 911</b>	

References

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



NW403 City Of Matlosana - Table B9 Asset Management -

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	213 747	-	-	(30 000)	-	415	20 096	(9 489)	204 258	134 638	139 866
Roads Infrastructure		91 220	-	-	-	-	415	(30 520)	(30 105)	61 114	59 197	53 705
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		21 904	-	-	-	-	-	5 500	5 500	27 404	13 900	15 000
Water Supply Infrastructure		42 187	-	-	-	-	-	38 783	38 783	80 970	29 610	34 712
Sanitation Infrastructure		7 484	-	-	-	-	-	13 634	13 634	21 118	16 080	16 500
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		162 795	-	-	-	-	415	27 397	27 812	190 607	118 787	119 917
Community Facilities		-	-	-	-	-	-	-	-	-	4 713	4 987
Sport and Recreation Facilities		10 952	-	-	-	-	-	(7 301)	(7 301)	3 651	11 138	14 962
Community Assets		10 952	-	-	-	-	-	(7 301)	(7 301)	3 651	15 851	19 949
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		5 000	-	-	-	-	-	-	-	5 000	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		35 000	-	-	(30 000)	-	-	-	(30 000)	5 000	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-



Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marina and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	<b>4</b>										
Roads Infrastructure		91 220	-	-	-	415	(30 520)	(30 105)	61 114	59 197	53 705
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		21 904	-	-	-	-	5 500	5 500	27 404	13 900	15 000
Water Supply Infrastructure		42 167	-	-	-	-	38 783	38 783	80 970	29 610	34 712
Sanitation Infrastructure		7 484	-	-	-	-	13 634	13 634	21 118	16 080	16 500
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		182 795	-	-	-	415	27 397	27 812	190 607	118 787	119 917
Community Facilities		-	-	-	-	-	-	-	-	4 713	4 987
Sport and Recreation Facilities		10 952	-	-	-	-	(7 301)	(7 301)	3 651	11 138	14 962
Community Assets		10 952	-	-	-	-	(7 301)	(7 301)	3 651	15 851	19 949
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		5 000	-	-	-	-	-	-	5 000	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		35 000	-	-	(30 000)	-	-	(30 000)	5 000	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Zoo's, Marina and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>213 747</b>	<b>-</b>	<b>-</b>	<b>(30 000)</b>	<b>415</b>	<b>20 096</b>	<b>(9 489)</b>	<b>204 258</b>	<b>134 638</b>	<b>139 866</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>										
Roads Infrastructure		1 621 052	-	-	-	-	-	-	1 621 052	1 675 352	1 735 817
Storm water Infrastructure		157 867	-	-	-	-	-	-	157 867	157 867	157 867
Electrical Infrastructure		874 447	-	-	-	-	-	-	974 447	988 347	1 003 347
Water Supply Infrastructure		1 069 956	-	-	-	-	-	-	1 069 956	1 105 457	1 139 754
Sanitation Infrastructure		854 084	-	-	-	-	-	-	854 084	859 921	869 921
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		4 677 407	-	-	-	-	-	-	4 677 407	4 786 945	4 906 707
Community Facilities		427 819	-	-	-	-	-	-	427 819	437 819	447 819
Sport and Recreation Facilities		164 170	-	-	-	-	-	-	164 170	179 170	189 170
Community Assets		591 989	-	-	-	-	-	-	591 989	616 989	636 989
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		198 523	-	-	-	-	-	-	198 523	198 523	198 523
Investment properties		198 523	-	-	-	-	-	-	198 523	198 523	198 523
Operational Buildings		295 082	-	-	-	-	-	-	295 082	295 082	295 082
Housing		17 780	-	-	-	-	-	-	17 780	17 780	17 780
Other Assets		312 842	-	-	-	-	-	-	312 842	312 842	312 842
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		4 579	-	-	-	-	-	-	4 579	4 579	4 579



Intangible Assets		4 579	-	-	-	-	-	-	4 579	4 579	4 579
Computer Equipment		8 351	-	-	-	-	-	-	8 351	8 351	8 351
Furniture and Office Equipment		44 825	-	-	-	-	-	-	44 825	44 825	44 825
Machinery and Equipment		3 951	-	-	-	-	-	-	3 951	3 951	3 951
Transport Assets		43 388	-	-	-	-	-	-	43 388	43 388	43 388
Libraries		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>5 885 853</b>	-	-	-	-	-	-	<b>5 885 853</b>	<b>6 020 391</b>	<b>12 320 305</b>
<b>EXPENDITURE OTHER ITEMS</b>											
<b>Depreciation &amp; asset impairment</b>		492 000	-	-	-	-	-	-	492 000	520 044	549 188
<b>Repairs and Maintenance by asset class</b>	<b>3</b>	126 791	-	-	-	-	-	-	126 791	116 902	123 449
Roads Infrastructure		19 904	-	-	-	-	-	-	19 904	21 038	22 217
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		32 845	-	-	-	-	-	-	32 845	34 717	38 662
Water Supply Infrastructure		16 193	-	-	-	-	-	-	16 193	-	-
Sanitation Infrastructure		13 132	-	-	-	-	-	-	13 132	13 881	14 658
Solid Waste Infrastructure		5 573	-	-	-	-	-	-	5 573	5 890	6 220
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		87 647	-	-	-	-	-	-	87 647	75 527	79 756
Community Facilities		14 505	-	-	-	-	-	-	14 505	15 331	16 190
Sport and Recreation Facilities		3 014	-	-	-	-	-	-	3 014	3 186	3 385
Community Assets		17 519	-	-	-	-	-	-	17 519	18 517	19 555
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Housing		344	-	-	-	-	-	-	344	363	384
Other Assets		344	-	-	-	-	-	-	344	363	384
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		20 842	-	-	-	-	-	-	20 842	22 030	23 263
Intangible Assets		20 842	-	-	-	-	-	-	20 842	22 030	23 263
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		439	-	-	-	-	-	-	439	484	490
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>618 791</b>	-	-	-	-	-	-	<b>618 791</b>	<b>636 946</b>	<b>672 616</b>
Renewal and upgrading of Existing Assets as % of total capex		0,0%	0,0%						0,0%	0,0%	0,0%
Renewal and upgrading of Existing Assets as % of deprec"		0,0%	0,0%						0,0%	0,0%	0,0%
R&M as a % of PPE		2,2%	0,0%						2,2%	1,9%	1,0%
Renewal and upgrading and R&M as a % of PPE		2,2%	0,0%						2,2%	1,9%	1,0%

**References**

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18c
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$



Table B 10 Basic service delivery measurement

NW403 City Of Matlosana - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		A	7	8	9	10	11	12	13	14	Budget	Budget
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling		144948								145	146398	147862
Piped water inside yard (but not in dwelling)		30591								31	30897	31206
Using public tap (at least min. service level)	2	2089								2	2111	2132
Other water supply (at least min. service level)		2089								2	2	2
<i>Minimum Service Level and Above sub-total</i>		180								180	182	183
Using public tap (< min. service level)	3	2089								2	2109	2131
Other water supply (< min. service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>		2								2	2	2
<b>Total number of households</b>	5	182								182	184	185
<b>Sanitation/sewage:</b>												
Flush toilet (connected to sewerage)		125993								125 993	125993	125893
Flush toilet (with septic tank)		216,24								216	216	221
Chemical toilet		616,08								616	622	628
Pit toilet (ventilated)		2779								2 779	2807	2836
Other toilet provisions (> min. service level)		1149								1 149	1161	1172
<i>Minimum Service Level and Above sub-total</i>		130 753								130 753	130 801	130 849
Bucket toilet		1000								1 000	990	800
Other toilet provisions (< min. service level)												
No toilet provisions		3581								3 581	3545,19	3508,7381
<i>Below Minimum Service Level sub-total</i>		4 581								4 581	4 345	4 110
<b>Total number of households</b>	5	135 334								135 334	135 148	134 959
<b>Energy:</b>												
Electricity (at least min. service level)		142819								142 819	144247	145899
Electricity - prepaid (> min. service level)		23420								23 420	23654	23891
<i>Minimum Service Level and Above sub-total</i>		166 239								166 239	167 901	169 580
Electricity (< min. service level)		142819								142 819	144247	145899
Electricity - prepaid (< min. service level)		23420								23 420	23654	23891
Other energy sources		0									0	0
<i>Below Minimum Service Level sub-total</i>		166 239								166 239	167 901	169 580
<b>Total number of households</b>	5	332 478								332 478	335 802	339 160
<b>Refuse:</b>												
Removed at least once a week (min. service)		169279								169 279	169279	169279
<i>Minimum Service Level and Above sub-total</i>		169 279								169 279	169 279	169 279
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump		2								2	2	2
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>		2								2	2	2
<b>Total number of households</b>	5	169 281								169 281	169 281	169 281
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		35000								35 000	25380	26902,8
Sanitation (free minimum level service)		0									25380	26902,8
Electricity/other energy (50kwh per household per month)		0									25380	26902,8
Refuse (removed at least once a week)		0									25380	26902,8
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)		102 996								102 996	102 996	109 073
Sanitation (free sanitation service)		60 649								60 649	64 227	67 952
Electricity/other energy (50kwh per household per month)											74 966	79 314
Refuse (removed once a week)		54 695								54 695	57 922	61 282
<b>Total cost of FBS provided (minimum social packs)</b>		218 340								218 340	300 111	317 621
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebates)												
Property rates (other exemptions, reductions and rebates)												
Water												
Sanitation												
Electricity/other energy												
Refuse												
Municipal Housing - rental rebates												
Housing - bp structure subsidies	6											
Other												
<b>Total revenue cost of free services provided (total s</b>												



## **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.

- (i) Revenue have been left unchanged and no assumptions were made due to the challenges with the financial system. It is almost impossible to make revenue projections due to the billing challenges over the past year.
- (ii) No changes were made to the expenditure assumption due to the catch-up process of expenditure. Although expenditure is captured up to February 2018 it is believed that all accruals is not yet reflected for the period under review. This will make it difficult to make any expenditure assumptions.
- (iii) The capital has been adjusted with additional grant funding.
- (iv) Roll –over from the 2016/17 financial year were included in the adjustment budget.

### **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 adjustment in grants, subsidies and donations received or to be received to be included in the budget.
- (c) It will also align the SDBIP and revise MIG implementation plan with the 2017/18 budget.

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

The operating revenue budget have remained unchanged..

##### **2.2.1. Revenue by Source**

The proposed changes on the Adjustment Budget are as follows (See Table B7):

<b>National and Provincial Government</b>	<b>R'000</b>
- Equitable share	354 377
- FMG	2 145
<b>Provincial Grants</b>	
- Sport & Recreation	1 200

#### **2.3. Operating Expenditure**

The operating expenditure budget remain unchanged for the 2017/2018 budget year.

#### **2.4. Budget Deficit**



	<b>R 000</b>
<b>Revenue</b>	<b>2,955,774</b>
<b>Minus: Expenditure</b>	<b>-3,277,021</b>
<b>Minus: Transfer Recognize Capital</b>	<b>-194,259</b>
<b>None Cash Deficit:</b>	<b>-126,988</b>
<b>Minus: None Cash expenditure: Depreciation</b>	<b>492,000</b>
<b>Cash Surplus:</b>	<b>365,012</b>

### 3. Adjustments to Expenditure on Allocations and Grant Programme

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

##### NW403 City Of Matlosana - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2017/18						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		7	8	9	10	11	12	+1 2018/19	+2 2019/20	
		A	A1	B	C	D	E	F		
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		358 768	-	-	-	-	-	#REF!	404 108	433 082
Local Government Equitable Share		354 377	-	-	-	-	-	354 377	392 856	428 402
Energy Efficiency and Demand Management	3	-	-	-	-	-	-	-	7 000	2 000
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Finance Management		2 145	-	-	-	-	-	2 145	2 215	2 680
EPWP INCENTIVE		2 246	-	-	-	-	-	-	-	-
								#REF!	2 037	-
<b>Provincial Government:</b>		1 200	-	-	-	-	-	1 200	716	-
Health subsidy		1 200	-	-	-	-	-	1 200	716	-
Museum grant		-	-	-	-	-	-	-	-	-
	4									
Other transfers and grants [insert description]	5									
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	6	359 968	-	-	-	-	-	#REF!	404 824	433 082
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		178 041	-	-	-	20 255	20 255	198 296	173 174	169 447
Municipal Infrastructure Grant		89 041	-	-	-	41 000	41 000	130 041	85 689	87 489
Neighbourhood Development Partnership Grant		75 000	-	-	-	(26 245)	(26 245)	48 755	48 485	56 475
Water Services Infrastructure Grant		-	-	-	-	-	-	-	17 000	-
Integrated National Electrification Programme		14 000	-	-	-	5 500	5 500	19 500	22 000	25 483
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Fire grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	6	178 041	-	-	-	20 255	20 255	198 296	173 174	169 447
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		538 009	-	-	-	20 255	20 255	#REF!	577 998	602 529



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

Description	Ref	Budget Year 2017/18						Budget Year +1 2018/19	Budget Year +2 2019/20	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		358 768	-	-	-	-	-	358 768	408 392	437 456
Local Government Equitable Share		354 377	-	-	-	-	-	354 377	392 856	428 402
Energy Efficiency and Demand Management		2 145	-	-	-	-	-	2 145	2 215	2 680
Municipal Systems Improvement									2 037	-
Finance Management		2 246	-	-	-	-	-	2 246	7 000	2 000
#REF!										
<b>PMU PORTION</b>									4 284	4 374
<b>Provincial Government:</b>		1 200	-	-	-	-	-	1 200	716	-
Health subsidy										
Museum grant										
Other transfers and grants [insert description]		1 200	-	-	-	-	-	1 200	716	-
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		359 968	-	-	-	-	-	359 968	409 108	437 456
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		178 041	-	-	-	20 255	20 255	198 296	168 890	165 073
Municipal Infrastructure Grant		89 041	-	-	-	41 000	41 000	130 041	81 405	83 115
Neighbourhood Development Partnership Grant		75 000	-	-	-	(26 245)	(26 245)	48 755	48 485	56 475
Water Services Infrastructure Grant									17 000	
Integrated National Electrification Programme		14 000	-	-	-	5 500	5 500	19 500	22 000	25 483
Other capital transfers [insert description]										
<b>Provincial Government:</b>										
Fire grant										
<b>District Municipality:</b>										
[insert description]										
<b>Other grant providers:</b>										
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		178 041	-	-	-	20 255	20 255	198 296	168 890	165 073
<b>Total capital expenditure of Transfers and Grants</b>		538 009	-	-	-	20 255	20 255	558 264	577 998	602 529

**References**

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



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

Description	Ref	Budget Year 2017/18							Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year								-	-	
Current year receipts								-	-	
Conditions met - transferred to revenue		(363 062)	-	-	-	-	-	(363 062)	-	
Conditions still to be met - transferred to liabilities		363 062						363 062		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year								-	-	
Current year receipts								-	-	
Conditions met - transferred to revenue		(1 200)	-	-	-	-	-	(1 200)	-	
Conditions still to be met - transferred to liabilities		1 200						1 200		
<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>(364 262)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(364 262)</b>	<b>408 392</b>	<b>433 000</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>364 262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>364 262</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year								-	-	
Current year receipts								-	-	
Conditions met - transferred to revenue		(173 747)	-	-	-	(20 255)	(20 255)	(194 002)	168 890	165 000
Conditions still to be met - transferred to liabilities		173 747				20 255	20 255	194 002		
<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>(173 747)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20 255)</b>	<b>(20 255)</b>	<b>(194 002)</b>	<b>168 890</b>	<b>165 000</b>
<b>Total capital transfers and grants - CTBM</b>		<b>173 747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 255</b>	<b>20 255</b>	<b>194 002</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>(538 009)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20 255)</b>	<b>(20 255)</b>	<b>(558 264)</b>	<b>577 282</b>	<b>598 000</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>538 009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 255</b>	<b>20 255</b>	<b>558 264</b>	<b>-</b>	<b>-</b>

References

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