

Municipal adjustments budgets & supporting tables

Version 2.5

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national treasury

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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: FS193 Nketoana ▼

CFO Name: Bongumusa Benedict Sithole

Tel: 0588632811 Fax: 0588632523

E-Mail: sitholeb@nketoanafs.co.za

Date of Adjustments Budget: 29/01/2015

MTREF: 2014 ▼ Budget Year: 2014/15

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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Funding Compliance Guide [Click to view](#)

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - EXECUTIVE AND COUNCIL	Vote 1 EXECUTIVE AND COUNCIL	
Vote 2 - FINANCE AND ADMIN	1.1 Mayor's Office	1.1 - Mayor's Office
Vote 3 - COMMUNITY SERVICES	1.2 Speaker's Office	1.2 - Speaker's Office
Vote 4 - WASTE MANAGEMENT	1.3 Municipal Manager's Office	1.3 - Municipal Manager's Office
Vote 5 - LOCAL ECONOMIC DEVELOPMENT	1.4 IDP and PMS	1.4 - IDP and PMS
Vote 6 - ROADS TRANSPORT	1.5 Internal Audit	1.5 - Internal Audit
Vote 7 - WATER	1.6 Special Programmes	1.6 - Special Programmes
Vote 8 - ELECTRICITY	1.7 [Name of sub-vote]	
Vote 9 - WASTE WATER	1.8 [Name of sub-vote]	
Vote 10 - HOUSING	1.9 [Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10 [Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	Vote 2 FINANCE AND ADMIN	
Vote 13 - [NAME OF VOTE 13]	2.1 Human Resources	2.1 - Human Resources
Vote 14 - [NAME OF VOTE 14]	2.2 Records Management	2.2 - Records Management
Vote 15 - [NAME OF VOTE 15]	2.3 Legal Services	2.3 - Legal Services
	2.4 Administration	2.4 - Administration
	2.5 Revenue Management	2.5 - Revenue Management
	2.6 Supply Chain Management	2.6 - Supply Chain Management
	2.7 CFO	2.7 - CFO
	2.8 Director Corporate Services	2.8 - Director Corporate Services
	2.9 Budget and Treasury	2.9 - Budget and Treasury
	2.10 Expenditure	2.10 - Expenditure
	Vote 3 COMMUNITY SERVICES	
	3.1 Cementry	3.1 - Cementry
	3.2 Parks	3.2 - Parks
	3.3 Director Community Services	3.3 - Director Community Services
	3.4 Traffic Services	3.4 - Traffic Services
	3.5 Fire Services	3.5 - Fire Services
	3.6 Sports and Recreation	3.6 - Sports and Recreation
	3.7 Libraries	3.7 - Libraries
	3.8	
	3.9	
	3.10	
	Vote 4 WASTE MANAGEMENT	
	4.1 Waste Collection	4.1 - Waste Collection
	4.2 Solid Waste Disposal	4.2 - Solid Waste Disposal
	4.3 [Name of sub-vote]	
	4.4 [Name of sub-vote]	
	4.5 [Name of sub-vote]	
	4.6 [Name of sub-vote]	
	4.7 [Name of sub-vote]	
	4.8 [Name of sub-vote]	
	4.9 [Name of sub-vote]	
	4.10 [Name of sub-vote]	
	Vote 5 LOCAL ECONOMIC DEVELOPMENT	
	5.1 SMME hub	5.1 - SMME hub
	5.2 Tourism	5.2 - Tourism
	5.3 Economic Development	5.3 - Economic Development
	5.4 [Name of sub-vote]	
	5.5 [Name of sub-vote]	
	5.6 [Name of sub-vote]	
	5.7 [Name of sub-vote]	
	5.8 [Name of sub-vote]	
	5.9 [Name of sub-vote]	
	5.10 [Name of sub-vote]	
	Vote 6 ROADS TRANSPORT	
	6.1 Roads	6.1 - Roads
	6.2 Storm Water	6.2 - Storm Water
	6.3 Director Technical	6.3 - Director Technical
	6.4 [Name of sub-vote]	
	6.5 [Name of sub-vote]	
	6.6 [Name of sub-vote]	
	6.7 [Name of sub-vote]	
	6.8 [Name of sub-vote]	
	6.9 [Name of sub-vote]	
	6.10 [Name of sub-vote]	
	Vote 7 WATER	
	7.1 WTW Reitz	7.1 - WTW Reitz
	7.2 WTW Mamafubedu	7.2 - WTW Mamafubedu
	7.3 WTW Lindley	7.3 - WTW Lindley
	7.4 WTW Arlington	7.4 - WTW Arlington
	7.5 Water Network Reitz	7.5 - Water Network Reitz
	7.6 Water Network Mamafubedu	7.6 - Water Network Mamafubedu
	7.7 Water Network Lindley	7.7 - Water Network Lindley
	7.8 Water Network Arlington	7.8 - Water Network Arlington
	7.9 General Water Works	7.9 - General Water Works
	7.10 [Name of sub-vote]	
	Vote 8 ELECTRICITY	
	8.1 Reitz Electricity	8.1 - Reitz Electricity
	8.2 Mamafubedu Electricity	8.2 - Mamafubedu Electricity
	8.3 Lindley Electricity	8.3 - Lindley Electricity
	8.4 General Electricity Works	8.4 - General Electricity Works
	8.5 [Name of sub-vote]	
	8.6 [Name of sub-vote]	
	8.7 [Name of sub-vote]	
	8.8 [Name of sub-vote]	
	8.9 [Name of sub-vote]	
	8.10 [Name of sub-vote]	
	Vote 9 WASTE WATER	
	9.1 WWTW Reitz	9.1 - WWTW Reitz
	9.2 Network Reitz	9.2 - Network Reitz
	9.3 Network Mamafubedu	9.3 - Network Mamafubedu
	9.4 WWTW Mamafubedu	9.4 - WWTW Mamafubedu
	9.5 WWTW Lindley	9.5 - WWTW Lindley
	9.6 Network Lindley	9.6 - Network Lindley
	9.7 WWTW Arlington	9.7 - WWTW Arlington
	9.8 Network Arlington	9.8 - Network Arlington
	9.9 [Name of sub-vote]	
	9.10 [Name of sub-vote]	
	Vote 10 HOUSING	
	10.1 Urban and Planning	10.1 - Urban and Planning

10.2	HOUSING	10.2 - HOUSING
10.3	[Name of sub-vote]	
10.4	[Name of sub-vote]	
10.5	[Name of sub-vote]	
10.6	[Name of sub-vote]	
10.7	[Name of sub-vote]	
10.8	[Name of sub-vote]	
10.9	[Name of sub-vote]	
10.10	[Name of sub-vote]	
Vote 11	[NAME OF VOTE 11]	
11.1	[Name of sub-vote]	11.1 - [Name of sub-vote]
11.2	[Name of sub-vote]	
11.3	[Name of sub-vote]	
11.4	[Name of sub-vote]	
11.5	[Name of sub-vote]	
11.6	[Name of sub-vote]	
11.7	[Name of sub-vote]	
11.8	[Name of sub-vote]	
11.9	[Name of sub-vote]	
11.10	[Name of sub-vote]	
Vote 12	[NAME OF VOTE 12]	
12.1	[Name of sub-vote]	12.1 - [Name of sub-vote]
12.2	[Name of sub-vote]	
12.3	[Name of sub-vote]	
12.4	[Name of sub-vote]	
12.5	[Name of sub-vote]	
12.6	[Name of sub-vote]	
12.7	[Name of sub-vote]	
12.8	[Name of sub-vote]	
12.9	[Name of sub-vote]	
12.10	[Name of sub-vote]	
Vote 13	[NAME OF VOTE 13]	
13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]
13.2	[Name of sub-vote]	
13.3	[Name of sub-vote]	
13.4	[Name of sub-vote]	
13.5	[Name of sub-vote]	
13.6	[Name of sub-vote]	
13.7	[Name of sub-vote]	
13.8	[Name of sub-vote]	
13.9	[Name of sub-vote]	
13.10	[Name of sub-vote]	
Vote 14	[NAME OF VOTE 14]	
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]
14.2	[Name of sub-vote]	
14.3	[Name of sub-vote]	
14.4	[Name of sub-vote]	
14.5	[Name of sub-vote]	
14.6	[Name of sub-vote]	
14.7	[Name of sub-vote]	
14.8	[Name of sub-vote]	
14.9	[Name of sub-vote]	
14.10	[Name of sub-vote]	
Vote 15	[NAME OF VOTE 15]	
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]
15.2	[Name of sub-vote]	
15.3	[Name of sub-vote]	
15.4	[Name of sub-vote]	
15.5	[Name of sub-vote]	
15.6	[Name of sub-vote]	
15.7	[Name of sub-vote]	
15.8	[Name of sub-vote]	
15.9	[Name of sub-vote]	
15.10	[Name of sub-vote]	

FS193 Nketoana - Contact Information
A. GENERAL INFORMATION

Municipality	FS193 Nketoana
Grade	Grade 3
Province	FS FREE STATE
Web Address	www.nketoana.fs.gov.za
e-mail Address	www@info.co.za

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	26
City / Town	Reitz
Postal Code	9810

Street address	
Building	Municipal Building
Street No. & Name	Corner Church and Voortrekker Street
City / Town	Reitz
Postal Code	9810

General Contacts	
Telephone number	'0588632811
Fax number	'0588632523

C. POLITICAL LEADERSHIP

Speaker:	
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Secretary/PA to the Speaker:	
Name	Thabo Mokhethi
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Cell number	
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Mayor/Executive Mayor:	
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Secretary/PA to the Mayor/Executive Mayor:	
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E-mail address	

Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
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E-mail address	

Chief Financial Officer	
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Fax number	0588632523
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Official responsible for submitting financial information	
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FS193 Nketoana - Table B1 Adjustments Budget Summary - 29/01/2015

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	23 320	-	-	-	-	-	13 237	13 237	36 557	40 205	44 900
Service charges	116 698	-	-	-	-	-	15 368	15 368	132 066	156 534	178 740
Investment revenue	425	-	-	-	-	-	75	75	500	528	557
Transfers recognised - operational	82 649	-	-	-	-	-	-	-	82 649	69 852	75 555
Other own revenue	20 249	-	-	-	-	-	13 562	13 562	33 811	45 494	51 730
Total Revenue (excluding capital transfers and contributions)	243 341	-	-	-	-	-	42 241	42 241	285 582	312 613	351 482
Employee costs	60 352	-	-	-	-	-	(1 252)	(1 252)	59 100	66 706	100 322
Remuneration of councillors	6 243	-	-	-	-	-	(82)	(82)	6 161	6 531	6 923
Depreciation & asset impairment	70 995	-	-	-	-	-	-	-	70 995	80 455	84 125
Finance charges	2 800	-	-	-	-	-	-	-	2 800	2 968	3 146
Materials and bulk purchases	47 554	-	-	-	-	-	3 495	3 495	51 050	59 069	66 073
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 891	-	-	-	-	-	40 055	40 055	132 946	45 772	56 957
Total Expenditure	280 835	-	-	-	-	-	42 217	42 217	323 052	261 501	317 546
Surplus/(Deficit)	(37 494)	-	-	-	-	-	25	25	(37 470)	51 112	33 936
Transfers recognised - capital	61 022	-	-	-	-	-	(5 000)	(5 000)	56 022	70 474	87 069
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	23 528	-	-	-	-	-	(4 975)	(4 975)	18 552	121 585	121 005
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	23 528	-	-	-	-	-	(4 975)	(4 975)	18 552	121 585	121 005
Capital expenditure & funds sources											
Capital expenditure	68 695	-	-	-	-	-	(12 673)	(12 673)	56 022	64 474	84 510
Transfers recognised - capital	56 872	-	-	-	-	-	(5 000)	(5 000)	51 872	59 837	75 794
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 150	-	-	-	-	-	-	-	4 150	10 637	11 275
Total sources of capital funds	61 022	-	-	-	-	-	(5 000)	(5 000)	56 022	70 474	87 069
Financial position											
Total current assets	156 026	-	-	-	-	-	(10 214)	(10 214)	145 812	(74 304)	(120 783)
Total non current assets	579 468	-	-	-	-	-	-	-	579 468	1 216 793	1 263 608
Total current liabilities	28 677	-	-	-	-	-	-	-	28 677	36 759	40 149
Total non current liabilities	28 169	-	-	-	-	-	-	-	28 169	30 455	35 483
Community wealth/Equity	697 763	-	-	-	-	-	(122 064)	(122 064)	575 699	701 445	704 556
Cash flows											
Net cash from (used) operating	31 346	-	-	-	-	-	88 198	88 198	119 544	131 659	152 020
Net cash from (used) investing	(56 740)	-	-	-	-	-	-	-	(56 740)	-	-
Net cash from (used) financing	1 429	-	-	-	-	-	-	-	1 429	1 515	1 606
Cash/cash equivalents at the year end	(12 691)	-	-	-	-	-	88 198	88 198	75 507	133 174	153 625
Cash backing/surplus reconciliation											
Cash and investments available	13 456	-	-	-	-	-	-	-	13 456	14 596	17 895
Application of cash and investments	(50 003)	-	-	-	-	-	(39 150)	(39 150)	(89 153)	81 088	113 872
Balance - surplus (shortfall)	63 459	-	-	-	-	-	39 150	39 150	102 609	(66 492)	(95 977)
Asset Management											
Asset register summary (WDV)	669 127	-	-	-	-	-	-	-	669 127	700 193	735 202
Depreciation & asset impairment	70 995	-	-	-	-	-	-	-	70 995	80 455	84 125
Renewal of Existing Assets	61 022	-	-	-	-	-	-	-	61 022	70 474	86 889
Repairs and Maintenance	10 831	-	-	-	-	-	-	-	10 831	12 954	16 034
Free services											
Cost of Free Basic Services provided	13 371	-	-	-	-	-	2 530	2 530	15 901	-	-
Revenue cost of free services provided	-	-	-	-	-	-	15 852	15 852	15 852	-	-
Households below minimum service level											
Water:	1	-	-	-	-	-	-	-	1	-	-
Sanitation/sewerage:	0	-	-	-	-	-	-	-	0	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	4	-	-	-	-	-	-	-	4	-	-

FS193 Nketoana - Table B2 Adjustments Budget Financial Performance (standard classification) - 29/01/2015

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
Governance and administration		80 680	-	-	-	-	-	(6 021)	(6 021)	74 659	17 836	19 038
Executive and council		17 375	-	-	-	-	-	(1 107)	(1 107)	16 268	16 932	17 585
Budget and treasury office		42 596	-	-	-	-	-	15 125	15 125	57 722	-	-
Corporate services		20 708	-	-	-	-	-	(20 040)	(20 040)	669	904	1 453
Community and public safety		13 212	-	-	-	-	-	(4 315)	(4 315)	8 898	9 379	11 641
Community and social services		8 611	-	-	-	-	-	(6 385)	(6 385)	2 227	8 484	10 654
Sport and recreation		505	-	-	-	-	-	6 022	6 022	6 527	-	-
Public safety		4 096	-	-	-	-	-	(3 952)	(3 952)	144	895	987
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		22 602	-	-	-	-	-	(7 964)	(7 964)	14 639	17 517	22 771
Planning and development		4 525	-	-	-	-	-	(605)	(605)	3 920	5 058	4 877
Road transport		18 077	-	-	-	-	-	(7 359)	(7 359)	10 718	12 459	17 895
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		126 847	-	-	-	-	-	59 270	59 270	186 117	195 465	159 316
Electricity		49 710	-	-	-	-	-	14 871	14 871	64 581	69 415	79 445
Water		39 236	-	-	-	-	-	29 279	29 279	68 514	78 999	6 979
Waste water management		18 432	-	-	-	-	-	9 266	9 266	27 699	20 456	35 949
Waste management		19 469	-	-	-	-	-	5 854	5 854	25 323	26 594	36 944
Other		6 667	-	-	-	-	-	(5 397)	(5 397)	1 270	7 789	8 855
Total Revenue - Standard	2	250 008	-	-	-	-	-	35 574	35 574	285 582	247 986	221 623
Expenditure - Standard												
Governance and administration		64 670	-	-	-	-	-	22 338	22 338	87 008	36 009	41 034
Executive and council		15 110	-	-	-	-	-	4 875	4 875	19 985	18 114	19 575
Budget and treasury office		30 141	-	-	-	-	-	24 058	24 058	54 199	-	-
Corporate services		19 419	-	-	-	-	-	(6 596)	(6 596)	12 823	17 895	21 459
Community and public safety		11 718	-	-	-	-	-	2 754	2 754	14 472	15 657	16 711
Community and social services		8 117	-	-	-	-	-	2 314	2 314	10 431	12 091	12 711
Sport and recreation		505	-	-	-	-	-	(29)	(29)	476	-	-
Public safety		3 096	-	-	-	-	-	469	469	3 565	3 566	4 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		63 736	-	-	-	-	-	1 810	1 810	65 546	64 890	67 681
Planning and development		3 753	-	-	-	-	-	(1 507)	(1 507)	2 246	-	-
Road transport		59 983	-	-	-	-	-	3 316	3 316	63 299	64 890	67 681
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		139 940	-	-	-	-	-	15 510	15 510	155 450	157 804	171 106
Electricity		58 515	-	-	-	-	-	2 852	2 852	61 367	63 125	63 456
Water		33 559	-	-	-	-	-	7 696	7 696	41 255	45 895	49 564
Waste water management		28 707	-	-	-	-	-	(12 289)	(12 289)	16 418	27 895	35 641
Waste management		19 159	-	-	-	-	-	17 251	17 251	36 410	20 889	22 445
Other		771	-	-	-	-	-	(195)	(195)	576	956	1 004
Total Expenditure - Standard	3	280 835	-	-	-	-	-	42 218	42 218	323 053	275 316	297 537
Surplus/ (Deficit) for the year		(30 827)	-	-	-	-	-	(6 643)	(6 643)	(37 471)	(27 330)	(75 914)

References

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

FS193 Nketoana - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 29/01/2015

Standard Classification Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
Revenue - Standard												
Municipal governance and administration		80 680	-	-	-	-	-	(6 021)	(6 021)	74 659	17 836	19 038
Executive and council		17 375	-	-	-	-	-	(1 107)	(1 107)	16 268	16 932	17 585
<i>Mayor and Council</i>		8 086						140	140	8 226	8 566	8 844
<i>Municipal Manager</i>		9 289						(1 246)	(1 246)	8 043	8 365	8 741
Budget and treasury office		42 596						15 125	15 125	57 722		
Corporate services		20 708	-	-	-	-	-	(20 040)	(20 040)	669	904	1 453
<i>Human Resources</i>		-								-		
<i>Information Technology</i>										-		
<i>Property Services</i>										-		
<i>Other Admin</i>		20 708						(20 040)	(20 040)	669	904	1 453
Community and public safety		13 212	-	-	-	-	-	(4 315)	(4 315)	8 898	9 379	11 641
Community and social services		8 611	-	-	-	-	-	(6 385)	(6 385)	2 227	8 484	10 654
<i>Libraries and Archives</i>		-								-		
<i>Museums & Art Galleries etc</i>										-		
<i>Community halls and Facilities</i>										-		
<i>Cemeteries & Crematoriums</i>		7 184						(6 174)	(6 174)	1 010	6 589	8 564
<i>Child Care</i>		-								-		
<i>Aged Care</i>										-		
<i>Other Community</i>		1 428						(211)	(211)	1 217	1 895	2 089
<i>Other Social</i>										-		
Sport and recreation		505						6 022	6 022	6 527		
Public safety		4 096	-	-	-	-	-	(3 952)	(3 952)	144	895	987
<i>Police</i>		4 096						(3 952)	(3 952)	144	895	987
<i>Fire</i>										-		
<i>Civil Defence</i>										-		
<i>Street Lighting</i>										-		
<i>Other</i>										-		
Housing										-		
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Clinics</i>										-		
<i>Ambulance</i>										-		
<i>Other</i>										-		
Economic and environmental services		22 602	-	-	-	-	-	(7 964)	(7 964)	14 639	17 517	22 771
Planning and development		4 525	-	-	-	-	-	(605)	(605)	3 920	5 058	4 877
<i>Economic Development/Planning</i>		2 677						(772)	(772)	1 905	2 043	315
<i>Town Planning/Building</i>		1 848						167	167	2 015	3 016	4 561
<i>Licensing & Regulation</i>										-		
Road transport		18 077	-	-	-	-	-	(7 359)	(7 359)	10 718	12 459	17 895
<i>Roads</i>		18 077						(7 359)	(7 359)	10 718	12 459	17 895
<i>Public Buses</i>										-		
<i>Parking Garages</i>										-		
<i>Vehicle Licensing and Testing</i>										-		
<i>Other</i>										-		
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>										-		
<i>Biodiversity & Landscape</i>										-		
<i>Other</i>										-		
Trading services		126 847	-	-	-	-	-	59 270	59 270	186 117	195 465	159 316
Electricity		49 710	-	-	-	-	-	14 871	14 871	64 581	69 415	79 445
<i>Electricity Distribution</i>										-		
<i>Electricity Generation</i>		49 710						14 871	14 871	64 581	69 415	79 445
Water		39 236	-	-	-	-	-	29 279	29 279	68 514	78 999	6 979
<i>Water Distribution</i>										-		
<i>Water Storage</i>		39 236						29 279	29 279	68 514	78 999	78 466
Waste water management		18 432	-	-	-	-	-	9 266	9 266	27 699	20 456	35 949
<i>Sewerage</i>		18 432						9 266	9 266	27 699	20 456	35 949
<i>Storm Water Management</i>										-		
<i>Public Toilets</i>										-		
Waste management		19 469	-	-	-	-	-	5 854	5 854	25 323	26 594	36 944
<i>Solid Waste</i>		19 469						5 854	5 854	25 323	26 594	36 944
Other		6 667	-	-	-	-	-	(5 397)	(5 397)	1 270	7 789	8 855
Air Transport										-		
Abattoirs										-		

Tourism													
Forestry	6 667						(5 397)	(5 397)	1 270	7 789	8 855		
Markets													
Total Revenue - Standard	250 008	-	-	-	-	-	35 574	35 574	285 582	247 986	221 623		
Expenditure - Standard													
Municipal governance and administration	64 670	-	-	-	-	-	22 338	22 338	87 008	36 009	41 034		
Executive and council	15 110						4 875	4 875	19 985	18 114	19 575		
<i>Mayor and Council</i>	8 027						539	539	8 566	9 045	9 023		
<i>Municipal Manager</i>	7 083						4 336	4 336	11 419	9 069	10 552		
Budget and treasury office	30 141						24 058	24 058	54 199				
Corporate services	19 419						(6 596)	(6 596)	12 823	17 895	21 459		
<i>Human Resources</i>													
<i>Information Technology</i>													
<i>Property Services</i>													
<i>Other Admin</i>	19 419						(6 596)	(6 596)	12 823	17 895	21 459		
Community and public safety		-	-	-	-	-	2 754	2 754	14 472	15 657	16 711		
Community and social services	8 117						2 314	2 314	10 431	12 091	12 711		
<i>Libraries and Archives</i>													
<i>Museums & Art Galleries etc</i>													
<i>Community halls and Facilities</i>													
<i>Cemeteries & Crematoriums</i>	6 184						1 176	1 176	7 360	8 946	9 544		
<i>Child Care</i>													
<i>Aged Care</i>													
<i>Other Community</i>	1 933						1 139	1 139	3 072	3 145	3 167		
<i>Other Social</i>													
Sport and recreation	505						(29)	(29)	476				
Public safety	3 096						469	469	3 565	3 566	4 000		
<i>Police</i>	3 096						469	469	3 565	3 566	4 000		
<i>Fire</i>													
<i>Civil Defence</i>													
<i>Street Lighting</i>													
<i>Other</i>													
Housing													
Health													
<i>Clinics</i>													
<i>Ambulance</i>													
<i>Other</i>													
Economic and environmental services	63 736	-	-	-	-	-	1 810	1 810	65 546	64 890	67 681		
Planning and development	3 753						(1 507)	(1 507)	2 246				
<i>Economic Development/Planning</i>	1 905						1 621	1 621	3 526				
<i>Town Planning/Building</i>	1 848						(3 128)	(3 128)	(1 280)				
<i>Licensing & Regulation</i>													
Road transport	59 983						3 316	3 316	63 299	64 890	67 681		
<i>Roads</i>	57 593						3 316	3 316	60 909	61 589	63 555		
<i>Public Buses</i>													
<i>Parking Garages</i>													
<i>Vehicle Licensing and Testing</i>													
<i>Other</i>	2 390								2 390	3 301	4 125		
Environmental protection													
<i>Pollution Control</i>													
<i>Biodiversity & Landscape</i>													
<i>Other</i>													
Trading services	139 940	-	-	-	-	-	15 510	15 510	155 450	157 804	171 106		
Electricity	58 515						2 852	2 852	61 367	63 125	63 456		
<i>Electricity Distribution</i>	58 515						2 852	2 852	61 367	63 125	63 456		
<i>Electricity Generation</i>													
Water	33 559						7 696	7 696	41 255	45 895	49 564		
<i>Water Distribution</i>													
<i>Water Storage</i>	33 559						7 696	7 696	41 255	45 895	49 564		
Waste water management	28 707						(12 289)	(12 289)	16 418	27 895	35 641		
<i>Sewerage</i>	28 707						(12 289)	(12 289)	16 418	27 895	35 641		
<i>Storm Water Management</i>													
<i>Public Toilets</i>													
Waste management	19 159						17 251	17 251	36 410	20 889	22 445		
<i>Solid Waste</i>	19 159						17 251	17 251	36 410	20 889	22 445		
Other	771	-	-	-	-	-	(195)	(195)	576	956	1 004		
Air Transport													
Abattoirs													
Tourism	771						(195)	(195)	576	956	1 004		
Forestry													
Markets													
Total Expenditure - Standard	269 117	-	-	-	-	-	42 218	42 218	323 053	275 316	297 537		
Surplus/ (Deficit) for the year	(19 109)	-	-	-	-	-	(6 643)	(6 643)	(37 471)	(27 330)	(75 914)		

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes.

FS193 Nketoana - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 29/01/2015

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		17 375	-	-	-	-	-	3 897	3 897	21 273	29 453	57 670
Vote 2 - FINANCE AND ADMIN		63 304	-	-	-	-	-	4 555	4 555	67 860	79 443	347 951
Vote 3 - COMMUNITY SERVICES		13 213	-	-	-	-	-	9 405	9 405	22 618	11 102	11 958
Vote 4 - WASTE MANAGEMENT		19 469	-	-	-	-	-	8 974	8 974	28 443	30 688	32 972
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		2 677	-	-	-	-	-	4 878	4 878	7 555	7 956	8 124
Vote 6 - ROADS TRANSPORT		18 077	-	-	-	-	-	898	898	18 975	19 490	2 585
Vote 7 - WATER		39 236	-	-	-	-	-	665	665	39 901	41 256	45 666
Vote 8 - ELECTRICITY		49 710	-	-	-	-	-	5 894	5 894	55 604	65 490	70 146
Vote 9 - WASTE WATER		18 432	-	-	-	-	-	3 074	3 074	21 506	28 555	31 458
Vote 10 - HOUSING		1 848	-	-	-	-	-	-	-	1 848	1 942	2 146
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	243 342	-	-	-	-	-	42 240	42 240	285 582	315 374	610 677
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		15 110	-	-	-	-	-	2 423	2 423	17 533	19 119	20 362
Vote 2 - FINANCE AND ADMIN		49 560	-	-	-	-	-	14 546	14 546	64 105	75 862	96 851
Vote 3 - COMMUNITY SERVICES		11 718	-	-	-	-	-	1 806	1 806	13 524	14 706	15 668
Vote 4 - WASTE MANAGEMENT		19 159	-	-	-	-	-	1 513	1 513	20 672	3 903	3 970
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		2 676	-	-	-	-	-	589	589	3 266	4 343	4 942
Vote 6 - ROADS TRANSPORT		59 983	-	-	-	-	-	8 294	8 294	68 277	72 971	76 834
Vote 7 - WATER		33 559	-	-	-	-	-	8 949	8 949	42 508	49 586	54 790
Vote 8 - ELECTRICITY		58 515	-	-	-	-	-	1 756	1 756	60 271	-	62 543
Vote 9 - WASTE WATER		28 707	-	-	-	-	-	498	498	29 205	34 116	39 552
Vote 10 - HOUSING		1 848	-	-	-	-	-	1 844	1 844	3 692	4 052	4 855
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	280 835	-	-	-	-	-	42 217	42 217	323 053	278 658	380 367
Surplus/ (Deficit) for the year	2	(37 493)	-	-	-	-	-	23	23	(37 470)	36 716	230 310

References

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

check revenue	(61 021)	-	-	-	-	-	-	4 999	4 999	(56 022)	(67 713)	172 126
check expenditure	(0)	-	-	-	-	-	-	1	1	1	17 156	62 821

FS193 Nketoana - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 29/01/2015

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		17 375	-	-	-	-	-	3 897	3 897	21 273	29 453	57 670
1.1 - Mayor's Office		1 883						561	561	2 444	2 644	28 954
1.2 - Speaker's Office		6 203						167	167	6 370	6 956	7 127
1.3 - Municipal Manager's Office		9 289						3 169	3 169	12 458	19 853	21 589
1.4 - IDP and PMS		-						-	-	-	-	-
1.5 - Internal Audit		-						-	-	-	-	-
1.6 - Special Programmes		-						-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		63 304	-	-	-	-	-	4 555	4 555	67 860	79 443	347 951
2.1 - Human Resources		-						-	-	-	-	-
2.2 - Records Management		-						-	-	-	-	-
2.3 - Legal Services		-						-	-	-	-	-
2.4 - Administration		20 708						3 044	3 044	23 753	26 987	294 561
2.5 - Revenue Management		-						1 511	1 511	1 511	1 789	1 946
2.6 - Supply Chain Management		-						-	-	-	-	-
2.7 - CFO		42 596						-	-	42 596	50 667	51 445
2.8 - Director Corporate Services		-						-	-	-	-	-
2.9 - Budget and Treasury		-						-	-	-	-	-
2.10 - Expenditure		-						-	-	-	-	-
Vote 3 - COMMUNITY SERVICES		13 213	-	-	-	-	-	9 405	9 405	22 618	11 102	11 958
3.1 - Cemetery		7 184						5 133	5 133	12 317	-	-
3.2 - Parks		-						-	-	-	-	-
3.3 - Director Community Services		1 428						311	311	1 739	1 987	2 145
3.4 - Traffic Services		4 096						584	584	4 680	4 988	5 215
3.5 - Fire Services		-						-	-	-	-	-
3.6 - Sports and Recreation		505						3 376	3 376	3 881	4 126	4 598
3.7 - Libraries		-						-	-	-	-	-
Vote 4 - WASTE MANAGEMENT		19 469	-	-	-	-	-	8 974	8 974	28 443	30 688	32 972
4.1 - Waste Collection		-						-	-	-	-	-
4.2 - Solid Waste Disposal		-						8 974	8 974	8 974	9 145	9 416
4.3 - Solid Waste Management		19 469						-	-	19 469	21 543	23 556
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		2 677	-	-	-	-	-	4 878	4 878	7 555	7 956	8 124
5.1 - SMME hub		-						-	-	-	-	-
5.2 - Tourism		-						-	-	-	-	-
5.3 - Economic Development		2 677						4 878	4 878	7 555	7 956	8 124
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 6 - ROADS TRANSPORT		18 077	-	-	-	-	-	898	898	18 975	19 490	2 585
6.1 - Roads		18 077						898	898	18 975	19 490	2 585
6.2 - Storm Water		-						-	-	-	-	-
6.3 - Director Technical		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 7 - WATER		39 236	-	-	-	-	-	665	665	39 901	41 256	45 666
7.1 - WTW Reitz		-						-	-	-	-	-
7.2 - WTW Mamafubedu		-						-	-	-	-	-
7.3 - WTW Lindley		-						-	-	-	-	-
7.4 - WTW Arlington		-						-	-	-	-	-
7.5 - Water Network Reitz		-						-	-	-	-	-
7.6 - Water Network Mamafubedu		-						-	-	-	-	-
7.7 - Water Network Lindley		-						-	-	-	-	-
7.8 - Water Network Arlington		-						-	-	-	-	-
7.9 - General Water Works		39 236						665	665	39 901	41 256	45 666
		-						-	-	-	-	-
Vote 8 - ELECTRICITY		49 710	-	-	-	-	-	5 894	5 894	55 604	65 490	70 146
8.1 - Reitz Electricity		-						-	-	-	-	-
8.2 - Mamafubedu Electricity		-						-	-	-	-	-

Vote 1 - EXECUTIVE AND COUNCIL	15 110	-	-	-	-	-	2 423	2 423	17 533	19 119	20 362
1.1 - Mayor's Office	1 524						604	604	2 128	2 549	2 895
1.2 - Speaker's Office	5 903						658	658	6 561	7 143	7 316
1.3 - Municipal Manager's Office	6 653						895	895	7 548	8 023	8 646
1.4 - IDP and PMS	430						265	265	695	705	706
1.5 - Internal Audit	600						-	-	600	700	800
1.6 - Special Programmes							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
Vote 2 - FINANCE AND ADMIN	49 560	-	-	-	-	-	14 546	14 546	64 105	75 862	96 851
2.1 - Human Resources							-	-	-	-	-
2.2 - Records Management							-	-	-	-	-
2.3 - Legal Services							-	-	-	-	-
2.4 - Administration	19 419						5 589	5 589	25 008	33 266	48 956
2.5 - Revenue Management							-	-	-	-	-
2.6 - Supply Chain Management							-	-	-	-	-
2.7 - CFO	30 141						8 956	8 956	39 097	42 596	47 895
2.8 - Director Corporate Services							-	-	-	-	-
2.9 - Budget and Treasury							-	-	-	-	-
2.10 - Expenditure							-	-	-	-	-
Vote 3 - COMMUNITY SERVICES	11 718	-	-	-	-	-	1 806	1 806	13 524	14 706	15 668
3.1 - Cemetery	6 184						589	589	6 773	6 989	7 242
3.2 - Parks							-	-	-	-	-
3.3 - Director Community Services	1 933						558	558	2 491	2 988	3 105
3.4 - Traffic Services	3 096						449	449	3 545	3 948	4 522
3.5 - Fire Services							-	-	-	-	-
3.6 - Sports and Recreation	505						209	209	714	780	800
3.7 - Libraries							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
Vote 4 - WASTE MANAGEMENT	19 159	-	-	-	-	-	1 513	1 513	20 672	3 903	3 970
4.1 - Waste Collection							-	-	-	-	-
4.2 - Solid Waste Disposal							1 513	1 513	1 513	1 888	1 952
4.3 - Solid Waste Management	19 159						-	-	19 159	2 015	2 018
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
Vote 5 - LOCAL ECONOMIC DEVELOPMENT	2 676	-	-	-	-	-	589	589	3 266	4 343	4 942
5.1 - SMME hub							-	-	-	-	-
5.2 - Tourism	771						-	-	771	779	789
5.3 - Economic Development	1 905						589	589	2 495	3 564	4 152
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
Vote 6 - ROADS TRANSPORT	59 983	-	-	-	-	-	8 294	8 294	68 277	72 971	76 834
6.1 - Roads	57 593						4 895	4 895	62 488	66 555	69 889
6.2 - Storm Water	2 390						3 399	3 399	5 789	6 415	6 945
6.3 - Director Technical							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
Vote 7 - WATER	33 559	-	-	-	-	-	8 949	8 949	42 508	49 586	54 790
7.1 - WTW Reitz							-	-	-	-	-
7.2 - WTW Mamafubedu							-	-	-	-	-
7.3 - WTW Lindley							-	-	-	-	-
7.4 - WTW Arlington							-	-	-	-	-
7.5 - Water Network Reitz							-	-	-	-	-
7.6 - Water Network Mamafubedu							-	-	-	-	-
7.7 - Water Network Lindley							-	-	-	-	-
7.8 - Water Network Arlington							-	-	-	-	-
7.9 - General Water Works	33 559						8 949	8 949	42 508	49 586	54 790
							-	-	-	-	-
Vote 8 - ELECTRICITY	58 515	-	-	-	-	-	1 756	1 756	60 271	-	62 543
8.1 - Reitz Electricity							-	-	-	-	-
8.2 - Mamafubedu Electricity							-	-	-	-	-
8.3 - Lindley Electricity							-	-	-	-	-
8.4 - General Electricity Works	58 515						1 756	1 756	60 271	-	62 543
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-
							-	-	-	-	-

Vote 9 - WASTE WATER		28 707	-	-	-	-	-	498	-	-	34 116	39 552
9.1 - WWTW Reitz		28 707						498	498	29 205	34 116	39 552
9.2 - Network Reitz												
9.3 - Network Mamafubedu												
9.4 - WWTW Mamafubedu												
9.5 - WWTW Lindley												
9.6 - Network Lindley												
9.7 - WWTW Arlington												
9.8 - Network Arlington												
Vote 10 - HOUSING		1 848	-	-	-	-	-	1 844	1 844	3 692	4 052	4 855
10.1 - Urban and Planning		1 848						1 844	1 844	3 692	4 052	4 855
10.2 - HOUSING												
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]												
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]												
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]												
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]												
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]												
Total Expenditure by Vote	2	280 835	-	-	-	-	-	42 217	42 217	323 053	278 658	380 367
Surplus/ (Deficit) for the year	2	(37 493)	-	-	-	-	-	23	23	(37 470)	36 716	230 310

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

FS193 Nketoana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	23 320	-	-	-	-	-	13 237	13 237	36 557	40 205	44 900
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	40 500	-	-	-	-	-	-	-	40 500	46 588	50 478
Service charges - water revenue	2	39 220	-	-	-	-	-	7 368	7 368	46 588	51 333	57 555
Service charges - sanitation revenue	2	18 020	-	-	-	-	-	4 000	4 000	22 020	28 456	33 145
Service charges - refuse revenue	2	18 958	-	-	-	-	-	4 000	4 000	22 958	30 156	37 561
Service charges - other												
Rental of facilities and equipment		403						(403)	(403)	-	425	448
Interest earned - external investments		425						75	75	500	528	557
Interest earned - outstanding debtors		18 762						1 838	1 838	20 600	21 733	22 928
Dividends received												
Fines		180						(180)	(180)	-	190	200
Licences and permits												
Agency services												
Transfers recognised - operating		82 649						-	-	82 649	69 852	75 555
Other revenue	2	904	-	-	-	-	-	12 307	12 307	13 211	23 146	28 153
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		243 341	-	-	-	-	-	42 241	42 241	285 582	312 613	351 482
Expenditure By Type												
Employee related costs		60 352	-	-	-	-	-	(1 252)	(1 252)	59 100	66 706	100 322
Remuneration of councillors		6 243						(82)	(82)	6 161	6 531	6 923
Debt impairment		33 020						10 214	10 214	43 234	23 645	33 555
Depreciation & asset impairment		70 995	-	-	-	-	-	-	-	70 995	80 455	84 125
Finance charges		2 800						-	-	2 800	2 968	3 146
Bulk purchases		36 723	-	-	-	-	-	3 000	3 000	39 723	45 499	50 111
Other materials		10 832						495	495	11 327	13 569	15 962
Contracted services		10 091	-	-	-	-	-	-	-	10 091	10 646	11 231
Transfers and grants												
Other expenditure		49 780	-	-	-	-	-	29 841	29 841	79 621	11 482	12 170
Loss on disposal of PPE												
Total Expenditure		280 835	-	-	-	-	-	42 217	42 217	323 052	261 501	317 546
Surplus/(Deficit)		(37 494)	-	-	-	-	-	25	25	(37 470)	51 112	33 936
Transfers recognised - capital		61 022						(5 000)	(5 000)	56 022	70 474	87 069
Contributions												
Contributed assets												
Surplus/(Deficit) before taxation		23 528	-	-	-	-	-	(4 975)	(4 975)	18 552	121 585	121 005
Taxation												
Surplus/(Deficit) after taxation		23 528	-	-	-	-	-	(4 975)	(4 975)	18 552	121 585	121 005
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		23 528	-	-	-	-	-	(4 975)	(4 975)	18 552	121 585	121 005
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		23 528	-	-	-	-	-	(4 975)	(4 975)	18 552	121 585	121 005

References

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

FS193 Nketoana - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		700	-	-	-	-	-	135	135	835	460	910
Vote 3 - COMMUNITY SERVICES		8 300	-	-	-	-	-	(2 278)	(2 278)	6 022	-	-
Vote 4 - WASTE MANAGEMENT		4 117	-	-	-	-	-	(2 428)	(2 428)	1 689	2 000	16 588
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	15	15	15	-	-
Vote 6 - ROADS TRANSPORT		9 911	-	-	-	-	-	2 120	2 120	12 031	4 130	4 625
Vote 7 - WATER		29 471	-	-	-	-	-	(4 857)	(4 857)	24 614	41 594	35 515
Vote 8 - ELECTRICITY		10 114	-	-	-	-	-	(2 991)	(2 991)	7 123	3 300	8 642
Vote 9 - WASTE WATER		6 082	-	-	-	-	-	(2 388)	(2 388)	3 694	12 990	18 230
Vote 10 - HOUSING		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		68 695	-	-	-	-	-	(12 673)	(12 673)	56 022	64 474	84 510
Total Capital Expenditure - Vote		68 695	-	-	-	-	-	(12 673)	(12 673)	56 022	64 474	84 510
Capital Expenditure - Standard												
Governance and administration		2 179	-	-	-	-	-	-	-	2 179	1 702	2 200
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		2 179	-	-	-	-	-	-	-	2 179	1 702	2 200
Corporate services		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5 280	-	-	-	-	-	742	742	6 021	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		5 280	-	-	-	-	-	742	742	6 021	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 463	-	-	-	-	-	1 240	1 240	10 703	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		9 463	-	-	-	-	-	1 240	1 240	10 703	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		44 429	-	-	-	-	-	(7 310)	(7 310)	37 119	76 873	80 617
Electricity		6 100	-	-	-	-	-	1 023	1 023	7 123	9 300	8 642
Water		25 378	-	-	-	-	-	(764)	(764)	24 614	41 594	35 515
Waste water management		6 787	-	-	-	-	-	(3 093)	(3 093)	3 694	12 990	18 230
Waste management		6 164	-	-	-	-	-	(4 475)	(4 475)	1 688	12 990	18 230
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	61 351	-	-	-	-	-	(5 329)	(5 329)	56 022	78 575	82 817
Funded by:												
National Government		56 872	-	-	-	-	-	(5 000)	(5 000)	51 872	59 837	75 794
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	56 872	-	-	-	-	-	(5 000)	(5 000)	51 872	59 837	75 794
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4 150	-	-	-	-	-	-	-	4 150	10 637	11 275
Total Capital Funding		61 022	-	-	-	-	-	(5 000)	(5 000)	56 022	70 474	87 069

References

1. 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).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. 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
7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. 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))

11. $G = B + C + D + E + F$

12. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

8.2 - Mamafubedu Electricity									-	-		
8.3 - Lindley Electricity									-	-		
8.4 - General Electricity Works									-	-		
Vote 9 - WASTE WATER									-	-		
9.1 - WWTW Reitz									-	-		
9.2 - Network Reitz									-	-		
9.3 - Network Mamafubedu									-	-		
9.4 - WWTW Mamafubedu									-	-		
9.5 - WWTW Lindley									-	-		
9.6 - Network Lindley									-	-		
9.7 - WWTW Arlington									-	-		
9.8 - Network Arlington									-	-		
Vote 10 - HOUSING									-	-		
10.1 - Urban and Planning									-	-		
10.2 - HOUSING									-	-		
Vote 11 - [NAME OF VOTE 11]									-	-		
11.1 - [Name of sub-vote]									-	-		
Vote 12 - [NAME OF VOTE 12]									-	-		
12.1 - [Name of sub-vote]									-	-		
Vote 13 - [NAME OF VOTE 13]									-	-		
13.1 - [Name of sub-vote]									-	-		
Vote 14 - [NAME OF VOTE 14]									-	-		
14.1 - [Name of sub-vote]									-	-		
Vote 15 - [NAME OF VOTE 15]									-	-		
15.1 - [Name of sub-vote]									-	-		
Capital multi-year expenditure sub-total									-	-		

Capital expenditure - Municipal Vote	2												
Single-year expenditure appropriation													
Vote 1 - EXECUTIVE AND COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-
1.1 - Mayor's Office													
1.2 - Speaker's Office													
1.3 - Municipal Manager's Office													
1.4 - IDP and PMS													
1.5 - Internal Audit													
1.6 - Special Programmes													
Vote 2 - FINANCE AND ADMIN	700	-	-	-	-	-	-	135	135	835	460	910	
2.1 - Human Resources	700							(700)	(700)	-			
2.2 - Records Management													
2.3 - Legal Services													
2.4 - Administration													
2.5 - Revenue Management													
2.6 - Supply Chain Management													
2.7 - CFO								835	835	835	460	910	
2.8 - Director Corporate Services													
2.9 - Budget and Treasury													
2.10 - Expenditure													
Vote 3 - COMMUNITY SERVICES	8 300	-	-	-	-	-	-	(2 278)	(2 278)	6 022	-	-	
3.1 - Cemetery	800							(800)	(800)	-			
3.2 - Parks													
3.3 - Director Community Services													
3.4 - Traffic Services													
3.5 - Fire Services													
3.6 - Sports and Recreation	7 500							(1 478)	(1 478)	6 022			
3.7 - Libraries													
Vote 4 - WASTE MANAGEMENT	4 117	-	-	-	-	-	-	(2 428)	(2 428)	1 689	2 000	16 588	
4.1 - Waste Collection													
4.2 - Solid Waste Disposal	4 117							(2 905)	(2 905)	1 212	2 000	14 788	
4.3 - Rehabilitation of Disposal Sites								477	477	477		1 800	
Vote 5 - LOCAL ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	15	15	15	-	-	
5.1 - SMME hub													
5.2 - Tourism								15	15	15			
5.3 - Economic Development													
Vote 6 - ROADS TRANSPORT	9 911	-	-	-	-	-	-	2 120	2 120	12 031	4 130	4 625	
6.1 - Roads	9 911							792	792	10 703	2 888	3 335	
6.2 - Storm Water													
6.3 - Director Technical								1 329	1 329	1 329	1 242	1 290	
Vote 7 - WATER	29 471	-	-	-	-	-	-	(4 857)	(4 857)	24 614	41 594	35 515	
7.1 - WTW Reitz													
7.2 - WTW Mamafubedu													
7.3 - WTW Lindley	7 814							(6 233)	(6 233)	1 581	1 676		
7.4 - WTW Arlington													
7.5 - Water Network Reitz													
7.6 - Water Network Mamafubedu													
7.7 - Water Network Lindley													
7.8 - Water Network Arlington	21 657							1 375	1 375	23 032	39 918	35 515	
7.9 - General Water Works													
Vote 8 - ELECTRICITY	10 114	-	-	-	-	-	-	(2 991)	(2 991)	7 123	3 300	8 642	
8.1 - Reitz Electricity	1 530							(57)	(57)	1 473	1 200	1 245	
8.2 - Mamafubedu Electricity	1 192							(1 192)	(1 192)	-			
8.3 - Lindley Electricity	6 717							(1 067)	(1 067)	5 650	2 100	7 397	
8.4 - General Electricity Works	675							(675)	(675)	-			

FS193 Nketoana - Table B6 Adjustments Budget Financial Position - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash									-	-		
Call investment deposits	1	13 456	-	-	-	-	-	-	-	13 456	14 596	17 895
Consumer debtors	1	108 335	-	-	-	-	-	(10 214)	(10 214)	98 121	(88 900)	(138 678)
Other debtors		23 357								23 357		
Current portion of long-term receivables		10 480								10 480		
Inventory		398								398		
Total current assets		156 026	-	-	-	-	-	(10 214)	(10 214)	145 812	(74 304)	(120 783)
Non current assets												
Long-term receivables									-	-		
Investments									-	-		
Investment property		2 089								2 089		
Investment in Associate										-		
Property, plant and equipment	1	577 379	-	-	-	-	-	-	-	577 379	1 196 623	1 242 328
Agricultural										-		
Biological										-	12	13
Intangible										-	186	196
Other non-current assets										-	19 973	21 072
Total non current assets		579 468	-	-	-	-	-	-	-	579 468	1 216 793	1 263 608
TOTAL ASSETS		735 494	-	-	-	-	-	(10 214)	(10 214)	725 279	1 142 489	1 142 825
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		1 322								1 322	1 395	1 471
Trade and other payables		27 355	-	-	-	-	-	-	-	27 355	35 364	38 678
Provisions										-		
Total current liabilities		28 677	-	-	-	-	-	-	-	28 677	36 759	40 149
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	28 169	-	-	-	-	-	-	-	28 169	30 455	35 483
Total non current liabilities		28 169	-	-	-	-	-	-	-	28 169	30 455	35 483
TOTAL LIABILITIES		56 846	-	-	-	-	-	-	-	56 846	67 214	75 632
NET ASSETS	2	678 648	-	-	-	-	-	(10 214)	(10 214)	668 434	1 075 275	1 067 193
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		697 763	-	-	-	-	-	(122 064)	(122 064)	575 699	701 445	704 556
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		697 763	-	-	-	-	-	(122 064)	(122 064)	575 699	701 445	704 556

References

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

FS193 Nketoana - Table B7 Adjustments Budget Cash Flows - 29/01/2015

Description	Ref	Budget Year 2014/15								Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		75 500					93 123	93 123	168 623	178 740	189 465
Government - operating	1	82 649					-	-	82 649	87 608	92 864
Government - capital	1	56 872					(5 000)	(5 000)	51 872	59 837	75 794
Interest		425					75	75	500	530	562
Dividends		-						-	-		
Payments											
Suppliers and employees		(168 997)						-	(168 997)	(179 137)	(189 885)
Finance charges		2 800						-	2 800	2 968	3 146
Transfers and Grants	1	(17 903)						-	(17 903)	(18 888)	(19 926)
NET CASH FROM/(USED) OPERATING ACTIVITIES		31 346	-	-	-	-	88 198	88 198	119 544	131 659	152 020
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		132						-	132		
Decrease (Increase) in non-current debtors								-	-		
Decrease (increase) other non-current receivables								-	-		
Decrease (increase) in non-current investments								-	-		
Payments											
Capital assets		(56 872)						-	(56 872)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(56 740)	-	-	-	-	-	-	(56 740)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-	-		
Borrowing long term/refinancing								-	-		
Increase (decrease) in consumer deposits								-	-		
Payments											
Repayment of borrowing		1 429						-	1 429	1 515	1 606
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 429	-	-	-	-	-	-	1 429	1 515	1 606
NET INCREASE/ (DECREASE) IN CASH HELD		(23 965)	-	-	-	-	88 198	88 198	64 233	133 174	153 625
Cash/cash equivalents at the year begin:	2	11 274						-	11 274		
Cash/cash equivalents at the year end:	2	(12 691)					88 198		75 507	133 174	153 625

References

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

FS193 Nketoana - Table B8 Cash backed reserves/accumulated surplus reconciliation - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	(12 691)	-	-	-	-	-	88 198	88 198	75 507	133 174	153 625
Other current investments > 90 days		26 147	-	-	-	-	-	(88 198)	(88 198)	(62 051)	(118 577)	(135 730)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		13 456	-	-	-	-	-	-	-	13 456	14 596	17 895
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(50 003)	-					(39 150)	(39 150)	(89 153)	81 088	113 872
Other provisions												
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		(50 003)	-	-	-	-	-	(39 150)	(39 150)	(89 153)	81 088	113 872
Surplus(shortfall)		63 459	-	-	-	-	-	39 150	39 150	102 609	(66 492)	(95 977)

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
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS193 Nketoana - Table B9 Asset Management - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	61 022	-	-	-	-	-	(5 000)	(5 000)	56 022	70 474	86 889
Infrastructure - Road transport		8 135	-	-	-	-	-	-	-	8 135	2 888	3 335
Infrastructure - Electricity		6 100	-	-	-	-	-	-	-	6 100	9 300	8 462
Infrastructure - Water		25 378	-	-	-	-	-	-	-	25 378	41 594	35 515
Infrastructure - Sanitation		6 787	-	-	-	-	-	-	-	6 787	12 990	18 230
Infrastructure - Other		2 164	-	-	-	-	-	-	-	2 164	2 000	16 588
Infrastructure		48 564	-	-	-	-	-	-	-	48 564	68 772	82 130
Community		10 280	-	-	-	-	-	(5 000)	(5 000)	5 280	-	2 559
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	2 179	-	-	-	-	-	-	-	2 179	1 702	2 200
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	61 022	-	-	-	-	-	-	-	61 022	70 474	86 889
Infrastructure - Road transport		8 135	-	-	-	-	-	-	-	8 135	2 888	3 335
Infrastructure - Electricity		6 100	-	-	-	-	-	-	-	6 100	9 300	8 462
Infrastructure - Water		25 378	-	-	-	-	-	-	-	25 378	41 594	35 515
Infrastructure - Sanitation		6 787	-	-	-	-	-	-	-	6 787	12 990	18 230
Infrastructure - Other		2 164	-	-	-	-	-	-	-	2 164	2 000	16 588
Infrastructure		48 564	-	-	-	-	-	-	-	48 564	68 772	82 130
Community		10 280	-	-	-	-	-	-	-	10 280	-	2 559
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	2 179	-	-	-	-	-	-	-	2 179	1 702	2 200
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	122 044	-	-	-	-	-	(5 000)	(5 000)	117 044	140 948	173 778
Infrastructure - Road transport		16 269	-	-	-	-	-	-	-	16 269	5 776	6 670
Infrastructure - Electricity		12 200	-	-	-	-	-	-	-	12 200	18 600	16 923
Infrastructure - Water		50 756	-	-	-	-	-	-	-	50 756	83 189	71 030
Infrastructure - Sanitation		13 575	-	-	-	-	-	-	-	13 575	25 980	36 461
Infrastructure - Other		4 327	-	-	-	-	-	-	-	4 327	4 000	33 176
Infrastructure		97 127	-	-	-	-	-	-	-	97 127	137 545	164 260
Community		20 559	-	-	-	-	-	(5 000)	(5 000)	15 559	-	5 119
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		4 357	-	-	-	-	-	-	-	4 357	3 404	4 399
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5	398 106	-	-	-	-	-	-	-	398 106	418 011	438 912
Infrastructure - Road transport		8 810	-	-	-	-	-	-	-	8 810	9 251	9 713
Infrastructure - Electricity		233 267	-	-	-	-	-	-	-	233 267	244 930	257 177
Infrastructure - Sanitation		7 343	-	-	-	-	-	-	-	7 343	7 710	8 096
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		647 526	-	-	-	-	-	-	-	647 526	679 902	713 897
Community		4 175	-	-	-	-	-	-	-	4 175	4 384	4 603
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		2 089	-	-	-	-	-	-	-	2 089	-	-
Other assets		15 149	-	-	-	-	-	-	-	15 149	15 906	16 702
Intangibles		176	-	-	-	-	-	-	-	176	-	-
Agricultural Assets		12	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	669 127	-	-	-	-	-	-	-	669 115	700 193	735 202
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	70 995	-	-	-	-	-	-	-	70 995	80 455	84 125
Repairs and Maintenance by asset class	3	10 831	-	-	-	-	-	-	-	10 831	12 954	16 034
Infrastructure - Road transport		3 776	-	-	-	-	-	-	-	3 776	5 511	8 181
Infrastructure - Electricity		700	-	-	-	-	-	-	-	700	739	779
Infrastructure - Water		1 395	-	-	-	-	-	-	-	1 395	1 472	1 553
Infrastructure - Sanitation		2 935	-	-	-	-	-	-	-	2 935	3 096	3 267
Infrastructure - Other		340	-	-	-	-	-	-	-	340	359	378
Infrastructure		9 146	-	-	-	-	-	-	-	9 146	11 176	14 158
Community		738	-	-	-	-	-	-	-	738	779	822
Heritage assets		464	-	-	-	-	-	-	-	464	490	516
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	483	-	-	-	-	-	-	-	483	510	538
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		81 827	-	-	-	-	-	-	-	81 827	93 409	100 159
% of capital exp on renewal of assets		50.0%	0.0%							52.1%	50.0%	50.0%

Renewal of existing assets as % of deprecn	86.0%	0.0%							86.0%	87.6%	103.3%
R&M as a % of PPE	1.6%	0.0%							1.6%	1.9%	2.2%
Renewal and R&M as a % of PPE	10.7%	0.0%							10.7%	11.9%	14.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS193 Nketoana - Table B10 Basic service delivery measurement - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		16754					950	1	18			
Piped water inside yard (but not in dwelling)		1756						-	2			
Using public tap (at least min.service level)	2							-	-			
Other water supply (at least min.service level)								-	-			
<i>Minimum Service Level and Above sub-total</i>		19	-	-	-	-	-	1	1	19	-	-
Using public tap (< min.service level)	3							-	-			
Other water supply (< min.service level)	3,4							-	-			
No water supply		854						-	1			
<i>Below Minimum Service Level sub-total</i>		1	-	-	-	-	-	-	1			
Total number of households	5	19	-	-	-	-	-	1	1	20	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		13542					950	950	14 492			
Flush toilet (with septic tank)								-	-			
Chemical toilet								-	-			
Pit toilet (ventilated)								-	-			
Other toilet provisions (> min.service level)								-	-			
<i>Minimum Service Level and Above sub-total</i>		13 542	-	-	-	-	-	950	950	14 492	-	-
Bucket toilet								-	-			
Other toilet provisions (< min.service level)								-	-			
No toilet provisions		301						-	301			
<i>Below Minimum Service Level sub-total</i>		301	-	-	-	-	-	-	301			
Total number of households	5	13 843	-	-	-	-	-	950	950	14 793	-	-
Energy:												
Electricity (at least min. service level)								-	-			
Electricity - prepaid (> min.service level)								-	-			
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)								-	-			
Electricity - prepaid (< min. service level)								-	-			
Other energy sources								-	-			
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)								-	-			
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week								-	-			
Using communal refuse dump		3645						-	3 645			
Using own refuse dump								-	-			
Other rubbish disposal								-	-			
No rubbish disposal		586						-	586			
<i>Below Minimum Service Level sub-total</i>		4 231	-	-	-	-	-	-	4 231			
Total number of households	5	4 231	-	-	-	-	-	-	4 231	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)							6414	6 414	6 414			
Sanitation (free minimum level service)							7620	7 620	7 620			
Electricity/other energy (50kwh per household per month)							2016	2 016	2 016			
Refuse (removed at least once a week)							7604	7 604	7 604			
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		2 333					3 279	3 279	5 612			
Sanitation (free sanitation service)		2 085					1 754	1 754	3 839			
Electricity/other energy (50kwh per household per month)		4 233					(2 503)	(2 503)	1 730			
Refuse (removed once a week)		4 720					-	-	4 720			
Total cost of FBS provided (minimum social package)		13 371	-	-	-	-	2 530	2 530	15 901	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)							15000	15 000	15 000			
Water (kilolitres per household per month)							6	6	6			
Sanitation (kilolitres per household per month)							0	-	-			
Sanitation (Rand per household per month)							96.77	97	97			
Electricity (kw per household per month)							50	50	50			
Refuse (average litres per week)							115.2	115	115			
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)							311	311	311			
Property rates (other exemptions, reductions and rebates)								-	-			
Water							5 612	5 612	5 612			
Sanitation							3 839	3 839	3 839			
Electricity/other energy							1 664	1 664	1 664			
Refuse							4 427	4 427	4 427			
Municipal Housing - rental rebates								-	-			
Housing - top structure subsidies	6							-	-			
Other								-	-			
Total revenue cost of free services provided (total social package)		-	-	-	-	-	15 852	15 852	15 852	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government

12. *Adjusts.* = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. $G = B + C + D + E + F$

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

FS193 Nketoana - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		25 930						15 847	15 847	41 777	43 115	48 000
less Revenue Foregone		2 610						2 610	2 610	5 220	2 910	3 100
Net Property Rates		23 320	-	-	-	-	-	13 237	13 237	36 557	40 205	44 900
Service charges - electricity revenue												
Total Service charges - electricity revenue		40 500						-	-	40 500	46 588	50 478
less Revenue Foregone										-		
Net Service charges - electricity revenue		40 500	-	-	-	-	-	-	-	40 500	46 588	50 478
Service charges - water revenue												
Total Service charges - water revenue		39 220						7 368	7 368	46 588	51 333	57 555
less Revenue Foregone										-		
Net Service charges - water revenue		39 220	-	-	-	-	-	7 368	7 368	46 588	51 333	57 555
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		18 020						4 000	4 000	22 020	28 456	33 145
less Revenue Foregone										-		
Net Service charges - sanitation revenue		18 020	-	-	-	-	-	4 000	4 000	22 020	28 456	33 145
Service charges - refuse revenue												
Total refuse removal revenue		18 958						4 000	4 000	22 958	30 156	37 561
Total landfill revenue										-		
less Revenue Foregone										-		
Net Service charges - refuse revenue		18 958	-	-	-	-	-	4 000	4 000	22 958	30 156	37 561
Other Revenue By Source												
Fuel levy		-								-	5 251	5 784
Other revenue	3	904						12 307	12 307	13 211	17 895	22 369
Total 'Other' Revenue	1	904	-	-	-	-	-	12 307	12 307	13 211	23 146	28 153
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		41 686						(630)	(630)	41 056	46 589	51 489
Pension and UIF Contributions		6 987						(155)	(155)	6 832	7 126	7 899
Medical Aid Contributions		1 750						256	256	2 007	2 500	29 000
Overtime		2 312						(326)	(326)	1 985	2 458	2 988
Performance Bonus		2 931						226	226	3 156	3 456	3 789
Motor Vehicle Allowance		1 968						146	146	2 114	2 544	3 011
Cellphone Allowance		403						(90)	(90)	314	390	424
Housing Allowances		214						(149)	(149)	65	70	75
Other benefits and allowances		2 102						(530)	(530)	1 572	1 573	1 646
Payments in lieu of leave										-		
Long service awards										-		
Post-retirement benefit obligations										-		
sub-total	4	60 352	-	-	-	-	-	(1 252)	(1 252)	59 100	66 706	100 322
Less: Employees costs capitalised to PPE										-		
Total Employee related costs	1	60 352	-	-	-	-	-	(1 252)	(1 252)	59 100	66 706	100 322
Contributions recognised - capital												
List contributions by contract										-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		70 995						-	-	70 995	80 455	84 125
Lease amortisation										-		
Capital asset impairment										-		
Depreciation resulting from revaluation of PPE										-		
Total Depreciation & asset impairment	1	70 995	-	-	-	-	-	-	-	70 995	80 455	84 125
Bulk purchases												
Electricity		36 223						-	-	36 223	40 999	44 111
Water		500						3 000	3 000	3 500	4 500	6 000
Total bulk purchases	1	36 723	-	-	-	-	-	3 000	3 000	39 723	45 499	50 111
Contracted services												
Contracted services		10 091								10 091	10 646	11 231
sub-total	1	10 091	-	-	-	-	-	-	-	10 091	10 646	11 231
Allocations to organs of state:												
Electricity										-		
Water										-		
Sanitation										-		
Other										-		
Total contracted services		10 091	-	-	-	-	-	-	-	10 091	10 646	11 231
Other Expenditure By Type												
Repairs and maintenance		10 832								10 832	11 482	12 170
Collection costs		300								300		
Contributions to 'other' provisions		10 091						4 501	4 501	14 592		
Consultant fees										-		

Audit fees		3 800								-	3 800		
General expenses	3,5	24 757						25 340		25 340	50 097		
Total Other Expenditure	1	49 780	-	-	-	-	-	29 841		29 841	68 789	11 482	12 170

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
12. $G = B + C + D + E + F$
13. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS193 Nketoana - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days		13 456								13 456	14 596	17 895
Other current investments > 90 days												
Total Call investment deposits	1	13 456	-	-	-	-	-	-	-	13 456	14 596	17 895
Consumer debtors												
Consumer debtors		141 355								141 355		
Less: provision for debt impairment		33 020						10 214	10 214	43 234	88 900	138 678
Total Consumer debtors	1	108 335	-	-	-	-	-	(10 214)	(10 214)	98 121	(88 900)	(138 678)
Debt impairment provision												
Balance at the beginning of the year											43 234	88 900
Contributions to the provision												
Bad debts written off		33 020						10 214	10 214	43 234	45 666	49 778
Balance at end of year		33 020	-	-	-	-	-	10 214	10 214	43 234	88 900	138 678
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)	2	1 189 655								1 189 655	1 898 112	1 998 223
Leases recognised as PPE												
Less: Accumulated depreciation		612 276								612 276	701 489	755 895
Total Property, plant & equipment	1	577 379	-	-	-	-	-	-	-	577 379	1 196 623	1 242 328
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities												
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Creditors		12 036								12 036	15 490	18 456
Unspent conditional grants and receipts												
VAT		15 319								15 319	19 875	20 222
Total Trade and other payables	1	27 355	-	-	-	-	-	-	-	27 355	35 364	38 678
Non current liabilities - Borrowing												
Borrowing	3											
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits		7 699								7 699	8 945	9 049
List other major items												
Refuse landfill site rehabilitation		7 891								7 891	8 954	9 645
Other		12 579								12 579	12 555	16 789
Total Provisions - non current		28 169	-	-	-	-	-	-	-	28 169	30 455	35 483
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		697 763									701 445	704 556
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)	1	697 763	-	-	-	-	-	(122 064)	(122 064)	575 699	701 445	704 556
Reserves												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves (list)												
Revaluation												
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	697 763	-	-	-	-	-	(122 064)	(122 064)	575 699	701 445	704 556
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services												
2010 World Cup												

References

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

10. $G = B + C + D + E + F$

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

FS193 Nketoana - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 29/01/2015

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
#REF!												
Municipal Manager	To ensure good governance	3.0%										
Speakers office		2.0%										
Mayors office		0.5%										
FINANCE AND ADMIN												
Finance	To monitor, evaluate and	11.0%										
Corporate services		7.0%										
COMMUNITY SERVICES AND SOCIAL												
Parks and Cemetery	Routine maintainance of	2.0%										
Traffic and fire services		1.0%										
Sports		0.2%										
other community anf social		0.5%										
SOLID WASTE MANAGEMENT												
Refuse removal	Number of credible IWMPs	7.0%										
LOCAL ECONOMIC DEVELOPMENT												
Economic Development	Number of job opportunities	0.7%										
Tourism		0.3%										
ROADS AND STROM WATER												
Roads	Number of projects	21.0%										
Stormwater												
WATER												
Water	Number of households with	12.0%										
ELECTRICTY												
Electricity	Number of households with	21.0%										
WASTE MANAGEMENT												
Waste Water Management	Number of households with	7.0%										
HOUSING												
Urban and planning and housing	Number of credible SDF's	0.7%										
Sub-function 3 - (name)												
Insert measure/s description												
Vote 3 - vote name												
Function 1 - (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												
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												
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)

FS193 Nketoana - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 29/01/2015

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.5%	0.0%	0.4%	0.6%	0.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				544.1%	0.0%	508.5%	-202.1%	-300.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				2020.7%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.5	0.0	0.5	0.4	0.4
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				58.4%	0.0%	46.2%	-28.4%	-39.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash					-215.5%	0.0%	36.2%	26.6%	25.2%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				24.8%	0.0%	20.7%	21.3%	28.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				4.5%	0.0%	3.8%	4.1%	4.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				30.3%	0.0%	25.8%	26.7%	24.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				11057.3%	0.0%	13964.0%	15759.0%	17912.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				44.5%	0.0%	34.4%	-28.4%	-39.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				-0.1	0.0	0.4	0.8	0.7

References

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

FS193 Nketoana - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 29/01/2015

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population			62		60				59	
Females aged 5 - 14			7		6				6	
Males aged 5 - 14			7		6				5	
Females aged 15 - 34			12		11				10	
Males aged 15 - 34			11		10				10	
Unemployment			7		6				6	
Monthly Household income (no. of households)										
None	1, 12									
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2								3944.00	
Household/demographics (000)										
Number of people in municipal area									59	
Number of poor people in municipal area									3	
Number of households in municipal area									15	
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics										
Formal	3									
Informal										
Total number of households		-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4								14 725	
Dwellings provided by province/s									2 583	
Dwellings provided by private sector	5									
Total new housing dwellings		-	-	-	-	-	-	-	17 308	-
Economic										
Inflation/inflation outlook (CPIX)	6								6.2%	
Interest rate - borrowing									9.9%	
Interest rate - investment									5.5%	
Remuneration increases									6.8%	
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates										
Property tax/service charges	7				%	%	%	%	75.0%	%
Rental of facilities & equipment					%	%	%	%	100.0%	%
Interest - external investments					%	%	%	%	5.5%	%
Interest - debtors					%	%	%	%	75.0%	%
Revenue from agency services					%	%	%	%	0.0%	%

References

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

FS193 Nketoana - Supporting Table SB6 Adjustments Budget - funding measurement - 29/01/2015

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				(12 691)	-	75 507	133 174	153 625
Cash + investments at the yr end less applications - R'000	2	18(1)b				63 459	-	102 609	(66 492)	(95 977)
Cash year end/monthly employee/supplier payments	3	18(1)b				(0)	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				23 528	-	18 552	121 585	121 005
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	10.7%	7.7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	47.1%	0.0%	83.3%	73.8%	68.8%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				23.5%	0.0%	25.6%	12.0%	15.0%
Capital payments % of capital expenditure	8	18(1)c;19				92.7%	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							-167.4%	56.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.6%	0.0%	1.6%	1.9%	2.2%
Asset renewal % of capital budget	14	20(1)(vi)				50.0%	0.0%	52.1%	50.0%	50.0%

References

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

FS193 Nketoana - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 29/01/2015

Description	Ref	Budget Year 2014/15						Budget Year +1 2015/16	Budget Year +2 2016/17	
		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										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		82 649	-	-	-	-	-	82 649	83 060	80 627
Local Government Equitable Share		79 011						79 011	80 443	77 909
Finance Management	3	1 600						1 600	1 650	1 700
Municipal Systems Improvement		934						934	967	1 018
EPWP Incentive		1 104						1 104	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4									
	5									
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	6	82 649	-	-	-	-	-	82 649	83 060	80 627
Capital Transfers and Grants										
National Government:		51 872	-	-	-	-	-	51 872	59 837	75 795
Municipal Infrastructure Grant (MIG)		26 572						26 572	30 000	45 000
Regional Bulk Infrastructure		20 000						20 000	24 837	25 795
Integrated National Electrification Programme		5 300						5 300	5 000	5 000
Other capital transfers [insert description]										
Provincial Government:		5 000	-	-	-	(5 000)	(5 000)	-	-	-
Other capital transfers/grants [insert description]		5 000				(5 000)	(5 000)	-	-	-
[insert description]		-						-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	56 872	-	-	-	(5 000)	(5 000)	51 872	59 837	75 795
TOTAL RECEIPTS OF TRANSFERS & GRANTS		139 521	-	-	-	(5 000)	(5 000)	134 521	142 897	156 422

References

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

FS193 Nketoana - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 29/01/2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		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		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		82 649	-	-	-	-	-	82 649	83 060	80 627
Local Government Equitable Share		79 011				-	-	79 011	80 443	77 909
Finance Management		1 600				-	-	1 600	1 650	1 700
Municipal Systems Improvement		934				-	-	934	967	1 018
EPWP Incentive		1 104				-	-	1 104	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		82 649	-	-	-	-	-	82 649	83 060	80 627
Capital expenditure of Transfers and Grants										
National Government:		51 872	-	-	-	-	-	51 872	59 837	75 795
Municipal Infrastructure Grant (MIG)		26 572				-	-	26 572	30 000	45 000
Regional Bulk Infrastructure		20 000				-	-	20 000	24 837	25 795
Integrated National Electrification Programme		5 300				-	-	5 300	5 000	5 000
Other capital transfers [insert description]										
Provincial Government:		5 000	-	-	-	(5 000)	(5 000)	-	-	-
Other capital transfers/grants [insert description]		5 000				(5 000)	(5 000)	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		56 872	-	-	-	(5 000)	(5 000)	51 872	59 837	75 795
Total capital expenditure of Transfers and Grants		139 521	-	-	-	(5 000)	(5 000)	134 521	142 897	156 422

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

FS193 Nketoana - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 29/01/2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		82 649					-	82 649	83 060	80 627
Current year receipts							-	-		
Conditions met - transferred to revenue		82 649	-	-	-	-	-	82 649	83 060	80 627
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		82 649	-	-	-	-	-	82 649	83 060	80 627
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		51 872					-	51 872	59 837	75 795
Current year receipts							-	-		
Conditions met - transferred to revenue		51 872	-	-	-	-	-	51 872	59 837	75 795
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts		5 000				(5 000)	(5 000)	-		
Conditions met - transferred to revenue		5 000	-	-	-	(5 000)	(5 000)	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		56 872	-	-	-	(5 000)	(5 000)	51 872	59 837	75 795
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		139 521	-	-	-	(5 000)	(5 000)	134 521	142 897	156 422
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

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 $F = (A \text{ or } A1/2 \text{ etc}) + E$

Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		66 596	-	-	-	-	-	(1 335)	(1 335)	65 261	-2.0%
% increase											
TOTAL MANAGERS AND STAFF		60 352	-	-	-	-	-	(1 253)	(1 253)	59 099	-2.1%

References

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions:

- A. The original budget approved by council for the current year
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments caused by changes in funding allocations from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
11. $G = B + C + D + E + F$
12. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS193 Nketoana - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 29/01/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	1 773	21 273	29 453	57 670
Vote 2 - FINANCE AND ADMIN		5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655	67 860	79 443	347 951
Vote 3 - COMMUNITY SERVICES		1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	22 618	11 102	11 958
Vote 4 - WASTE MANAGEMENT		2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	28 443	30 688	32 972
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		630	630	630	630	630	630	630	630	630	630	630	630	7 555	7 956	8 124
Vote 6 - ROADS TRANSPORT		1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	1 581	18 975	19 490	2 585
Vote 7 - WATER		3 325	3 325	3 325	3 325	3 325	3 325	3 325	3 325	3 325	3 325	3 325	3 325	39 901	41 256	45 666
Vote 8 - ELECTRICITY		4 634	4 634	4 634	4 634	4 634	4 634	4 634	4 634	4 634	4 634	4 634	4 634	55 604	65 490	70 146
Vote 9 - WASTE WATER		1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	21 506	28 555	31 458
Vote 10 - HOUSING		154	154	154	154	154	154	154	154	154	154	154	154	1 848	1 942	2 146
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		23 799	23 799	23 799	23 799	23 799	23 799	23 799	23 799	23 799	23 799	23 799	23 798	285 582	315 374	610 677
Expenditure by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	17 533	19 119	20 362
Vote 2 - FINANCE AND ADMIN		5 342	5 342	5 342	5 342	5 342	5 342	5 342	5 342	5 342	5 342	5 342	5 342	64 105	75 862	96 851
Vote 3 - COMMUNITY SERVICES		1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	13 524	14 706	15 668
Vote 4 - WASTE MANAGEMENT		1 723	1 723	1 723	1 723	1 723	1 723	1 723	1 723	1 723	1 723	1 723	1 723	20 672	3 903	3 970
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		272	272	272	272	272	272	272	272	272	272	272	272	3 266	4 343	4 942
Vote 6 - ROADS TRANSPORT		5 690	5 690	5 690	5 690	5 690	5 690	5 690	5 690	5 690	5 690	5 690	5 690	68 277	72 971	76 834
Vote 7 - WATER		3 542	3 542	3 542	3 542	3 542	3 542	3 542	3 542	3 542	3 542	3 542	3 542	42 508	49 586	54 790
Vote 8 - ELECTRICITY		5 023	5 023	5 023	5 023	5 023	5 023	5 023	5 023	5 023	5 023	5 023	5 023	60 271	-	62 543
Vote 9 - WASTE WATER		2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	1 598	29 205	34 116	39 552
Vote 10 - HOUSING		308	308	308	308	308	308	308	308	308	308	308	308	3 692	4 052	4 855
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		26 971	26 971	26 971	26 971	26 971	26 971	26 971	26 971	26 971	26 971	26 971	26 370	323 053	278 658	380 367
Surplus/ (Deficit)		(3 173)	(3 173)	(3 173)	(3 173)	(3 173)	(3 173)	(3 173)	(3 173)	(3 173)	(3 173)	(3 173)	(2 572)	(37 470)	36 716	230 310

References

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

FS193 Nketoana - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 29/01/2015

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 222	6 214	74 659	17 836	19 038
Executive and council		1 356	1 356	1 356	1 356	1 356	1 356	1 356	1 356	1 356	1 356	1 356	1 349	16 268	16 932	17 585
Budget and treasury office		4 810	4 810	4 810	4 810	4 810	4 810	4 810	4 810	4 810	4 810	4 810	4 810	57 722	-	-
Corporate services		56	56	56	56	56	56	56	56	56	56	56	55	669	904	1 453
Community and public safety		742	742	742	742	742	742	742	742	742	742	741	8 898	9 379	11 641	
Community and social services		186	186	186	186	186	186	186	186	186	186	185	2 227	8 484	10 654	
Sport and recreation		544	544	544	544	544	544	544	544	544	544	544	6 527	-	-	
Public safety		12	12	12	12	12	12	12	12	12	12	12	144	895	987	
Housing													-	-	-	
Health													-	-	-	
Economic and environmental services		1 220	1 220	1 220	1 220	1 220	1 220	1 220	1 220	1 220	1 220	1 221	14 639	17 517	22 771	
Planning and development		327	327	327	327	327	327	327	327	327	327	327	3 920	5 058	4 877	
Road transport		893	893	893	893	893	893	893	893	893	893	893	10 718	12 459	17 895	
Environmental protection													-	-	-	
Trading services		15 507	15 507	15 507	15 507	15 507	15 507	15 507	15 507	15 507	15 507	15 537	186 117	195 465	159 316	
Electricity		5 382	5 382	5 382	5 382	5 382	5 382	5 382	5 382	5 382	5 382	5 382	64 581	69 415	79 445	
Water		5 710	5 710	5 710	5 710	5 710	5 710	5 710	5 710	5 710	5 710	5 710	68 514	78 999	6 979	
Waste water management		2 306	2 306	2 306	2 306	2 306	2 306	2 306	2 306	2 306	2 306	2 335	27 699	20 456	35 949	
Waste management		2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	25 323	26 594	36 944	
Other		106	106	106	106	106	106	106	106	106	106	106	1 270	7 789	8 855	
Total Revenue - Standard		23 797	23 797	23 797	23 797	23 797	23 797	23 797	23 797	23 797	23 797	23 819	285 582	247 986	221 623	
Expenditure - Standard																
Governance and administration		7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 252	87 008	36 009	41 034
Executive and council		1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 666	19 985	18 114	19 575
Budget and treasury office		4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	54 199	-	-
Corporate services		1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	1 069	12 823	17 895	21 459
Community and public safety		1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	14 472	15 657	16 711
Community and social services		869	869	869	869	869	869	869	869	869	869	869	869	10 431	12 091	12 711
Sport and recreation		40	40	40	40	40	40	40	40	40	40	40	40	476	-	-
Public safety		297	297	297	297	297	297	297	297	297	297	297	297	3 565	3 566	4 000
Housing													-	-	-	
Health													-	-	-	
Economic and environmental services		5 462	5 462	5 462	5 462	5 462	5 462	5 462	5 462	5 462	5 462	5 463	65 546	64 890	67 681	
Planning and development		187	187	187	187	187	187	187	187	187	187	187	187	2 246	-	-
Road transport		5 275	5 275	5 275	5 275	5 275	5 275	5 275	5 275	5 275	5 275	5 275	5 275	63 299	64 890	67 681
Environmental protection													-	-	-	
Trading services		11 491	11 491	11 491	11 491	11 491	11 491	11 491	11 491	11 491	11 491	11 491	29 053	155 450	157 804	171 106
Electricity		5 114	5 114	5 114	5 114	5 114	5 114	5 114	5 114	5 114	5 114	5 114	5 114	61 367	63 125	63 456
Water		3 438	3 438	3 438	3 438	3 438	3 438	3 438	3 438	3 438	3 438	3 437	41 255	45 895	49 564	
Waste water management		1 368	1 368	1 368	1 368	1 368	1 368	1 368	1 368	1 368	1 368	1 369	16 418	27 895	35 641	
Waste management		1 571	1 571	1 571	1 571	1 571	1 571	1 571	1 571	1 571	1 571	19 133	36 410	20 889	22 445	
Other		48	48	48	48	48	48	48	48	48	48	48	576	956	1 004	
Total Expenditure - Standard		25 457	25 457	25 457	25 457	25 457	25 457	25 457	25 457	25 457	25 457	25 457	43 022	323 053	275 316	297 537
Surplus/ (Deficit) 1.		(1 661)	(1 661)	(1 661)	(1 661)	(1 661)	(1 661)	(1 661)	(1 661)	(1 661)	(1 661)	(1 661)	(19 203)	(37 471)	(27 330)	(75 914)

References

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

FS193 Nketoana - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 29/01/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		496	459	1 061	645	591	230	4 956	5 545	5 559	4 989	5 566	6 463	36 557	40 205	44 900
Property rates - penalties & collection charges																
Service charges - electricity revenue		2 256	1 419	2 409	1 956	1 728	1 258	3 340	2 300	5 559	6 699	5 545	6 030	40 500	46 588	50 478
Service charges - water revenue		846	853	916	862	1 096	989	8 900	6 896	5 566	4 956	6 960	7 749	46 588	51 333	57 555
Service charges - sanitation revenue		342	446	523	443	299	483	2 895	1 988	3 356	2 896	3 895	4 454	22 020	28 456	33 145
Service charges - refuse		292	272	254	268	317	210	2 289	3 592	3 356	6 679	3 645	1 783	22 958	30 156	37 561
Service charges - other																
Rental of facilities and equipment															425	448
Interest earned - external investments		19	70	101	59	47	19	15	22	33	56	14	44	500	528	557
Interest earned - outstanding debtors		45	45	77	41	55	22	562	589	555	12	5 009	13 588	20 600	21 733	22 928
Dividends received																
Fines															190	200
Licences and permits																
Agency services																
Transfers recognised - operational		31 274	2 976			25 257					23 142		0	82 649	69 852	75 555
Other revenue		982	869	1 322	1 497	1 222	713	809	995	846	1 423	1 598	934	13 211	23 146	28 153
Gains on disposal of PPE																
Total Revenue		36 551	7 409	6 663	5 772	30 612	3 925	23 766	21 926	24 830	50 851	32 233	41 044	285 582	312 613	351 482
Expenditure By Type																
Employee related costs		4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	59 100	66 706	100 322
Remuneration of councillors		513	513	513	513	513	513	513	513	513	513	513	514	6 161	6 531	6 923
Debt impairment													43 234	43 234	23 645	33 555
Depreciation & asset impairment		5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 913	5 953	70 995	80 455	84 125
Finance charges						695		599	24	257	369	158	699	2 800	2 968	3 146
Bulk purchases		1 664		1 309		300							36 449	39 723	45 499	50 111
Other materials		220	742	296	354	817	2 170	1 598	665	1 288	596	1 589	991	11 327	13 569	15 962
Contracted services		116	85				165	1 988	2 544	1 955	946	1 699	593	10 091	10 646	11 231
Grants and subsidies																
Other expenditure		2 993	4 979	1 903	5 962	4 042	8 537	9 755	3 988	9 788	7 846	9 845	9 983	79 621	11 482	12 170
Loss on disposal of PPE																
Total Expenditure		16 344	17 157	14 860	17 667	17 204	22 222	25 292	18 572	24 641	21 108	24 643	103 341	323 052	261 501	317 546
Surplus/(Deficit)		20 207	(9 748)	(8 197)	(11 896)	13 407	(18 297)	(1 526)	3 354	189	29 743	7 590	(62 297)	(37 470)	51 112	33 936
Transfers recognised - capital		5 144	6 623	3 496	1 289	2 380	4 748	5 988	7 544	9 523	1 589	3 545	4 154	56 022	70 474	87 069
Contributions																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions		25 351	(3 126)	(4 701)	(10 607)	15 787	(13 549)	4 463	10 899	9 712	31 332	11 135	(58 143)	18 552	121 585	121 005

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

FS193 Nketoana - Supporting Table SB15 Adjustments Budget - monthly cash flow - 29/01/2015

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		496	459	1 061	645	591	230	5 513	5 513	5 513	5 513	5 513	5 513	36 557	38 751	41 076
Property rates - penalties & collection charges																
Service charges - electricity revenue		2 256	1 419	2 409	1 956	1 728	1 258	4 912	4 912	4 912	4 912	4 912	4 913	40 500	42 930	45 506
Service charges - water revenue		846	853	916	862	1 096	989	6 838	6 838	6 838	6 838	6 838	6 838	46 588	49 383	52 346
Service charges - sanitation revenue		342	446	523	443	299	483	3 247	3 247	3 247	3 247	3 247	3 247	22 020	23 341	24 742
Service charges - refuse		292	272	254	268	317	210	3 557	3 557	3 557	3 557	3 557	3 558	22 958	24 335	25 796
Service charges - other																
Rental of facilities and equipment								71	71	71	71	71	71	425	451	478
Interest earned - external investments		19	70	101	59	47	19	31	31	31	31	31	31	500	530	562
Interest earned - outstanding debtors		45	45	77	41	55	22	3 386	3 386	3 386	3 386	3 386	3 386	20 600	21 836	23 146
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfer receipts - operational		31 274	2 976			25 257							23 142	82 649	(5 000)	(5 000)
Other revenue		982	869	1 322	1 497	1 222	713	1 101	1 101	1 101	1 101	1 101	1 101	13 211	14 003	14 843
Cash Receipts by Source		36 551	7 409	6 663	5 772	30 612	3 925	28 655	28 655	28 655	28 655	28 655	51 799	286 007	210 560	223 493
Other Cash Flows by Source																
Transfers receipts - capital		6 161			1 300	15 246	1 000		5 569	5 826	6 857	5 893	8 170	56 022	59 837	75 795
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing																
Increase in consumer deposits		15	9	9	17	17	3	15	23	4	57	2	9	180	191	202
Decrease (increase) in non-current debtors																
Decrease (increase) other non-current receivables																
Decrease (increase) in non-current investments		(9 000)	(2 500)	6 000			8 100						(2 600)			
Total Cash Receipts by Source		33 727	4 917	12 672	7 089	45 875	13 028	28 670	34 248	34 485	35 569	34 550	57 379	342 209	270 588	299 491
Cash Payments by Type																
Employee related costs		4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 924	59 099	62 645	66 404
Remuneration of councillors		513	513	513	513	513	513	513	513	513	513	513	514	6 161	6 531	6 923
Collection costs																
Interest paid																
Bulk purchases - Electricity			5 308	5 134	2 959		3 039	2 569	4 522	3 625	1 532	1 256	6 280	36 223	38 396	40 700
Bulk purchases - Water & Sewer		1 664		1 309		300							227	3 500	3 710	3 933
Other materials		220	742	296	354	817	2 170	895	562	562	590	586	3 762	11 556	12 249	12 984
Contracted services		60	85				56		56				43	300	318	337
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other																
General expenses		2 993	4 979	1 903	5 962	4 042	8 537	8 953	4 523	2 334	1 555	5 111	10 000	60 889	64 542	68 415
Cash Payments by Type		10 375	16 552	14 081	14 713	10 597	19 240	17 855	15 101	11 959	9 116	12 391	25 748	177 728	188 392	199 695
Other Cash Flows/Payments by Type																
Capital assets		5 144	6 623	3 496	1 289	2 380	4 748	1 223	9 555	5 445	4 667	5 888	5 565	56 022	59 383	62 946
Repayment of borrowing						695							2 105	2 800	2 968	3 146
Other Cash Flows/Payments																
Total Cash Payments by Type		15 519	23 175	17 577	16 002	13 672	23 987	19 078	24 656	17 404	13 782	18 280	33 419	236 550	250 743	265 787
NET INCREASE/(DECREASE) IN CASH HELD		18 209	(18 257)	(4 905)	(8 914)	32 203	(10 959)	9 593	9 591	17 081	21 787	16 270	23 960	105 659	19 845	33 703
Cash/cash equivalents at the month/year beginning:		8 656	26 865	8 607	3 703	(5 211)	26 992	16 033	25 626	35 217	52 298	74 085	90 355	8 656	114 315	134 160
Cash/cash equivalents at the month/year end:		26 865	8 607	3 703	(5 211)	26 992	16 033	25 626	35 217	52 298	74 085	90 355	114 315	114 315	134 160	167 864

FS193 Nketoana - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 29/01/2015

Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE AND COUNCIL																
Vote 2 - FINANCE AND ADMIN																
Vote 3 - COMMUNITY SERVICES																
Vote 4 - WASTE MANAGEMENT																
Vote 5 - LOCAL ECONOMIC DEVELOPMENT																
Vote 6 - ROADS TRANSPORT																
Vote 7 - WATER																
Vote 8 - ELECTRICITY																
Vote 9 - WASTE WATER																
Vote 10 - HOUSING																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE AND COUNCIL																
Vote 2 - FINANCE AND ADMIN		70	70	70	70	70	70	70	70	70	70	70	70	835	460	910
Vote 3 - COMMUNITY SERVICES		502	502	502	502	502	502	502	502	502	502	502	501	6 022	-	-
Vote 4 - WASTE MANAGEMENT		141	141	141	141	141	141	141	141	141	141	141	140	1 689	2 000	16 588
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		1	1	1	1	1	1	1	1	1	1	1	1	15	-	-
Vote 6 - ROADS TRANSPORT		1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	1 003	12 031	4 130	4 625
Vote 7 - WATER		2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	24 614	41 594	35 515
Vote 8 - ELECTRICITY		594	594	594	594	594	594	594	594	594	594	594	594	7 123	3 300	8 642
Vote 9 - WASTE WATER		308	308	308	308	308	308	308	308	308	308	308	308	3 694	12 990	18 230
Vote 10 - HOUSING																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total	3	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 668	56 022	64 474	84 510
Total Capital Expenditure	2	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 669	4 668	56 022	64 474	84 510

References

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

FS193 Nketoana - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 29/01/2015

Description	Ref	Budget Year 2014/15											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	2 179	2 179	1 702	2 200
Executive and council													-	-	-	-
Budget and treasury office													2 179	2 179	1 702	2 200
Corporate services													-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	6 021	6 021	-	-
Community and social services													-	-	-	-
Sport and recreation													6 021	6 021	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	10 703	10 703	-	-
Planning and development													-	-	-	-
Road transport													10 703	10 703	-	-
Environmental protection													-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	37 119	37 119	76 873	80 617
Electricity													7 123	7 123	9 300	8 642
Water													24 614	24 614	41 594	35 515
Waste water management													3 694	3 694	12 990	18 230
Waste management													1 688	1 688	12 990	18 230
Other													-	-	-	-
Total Capital Expenditure - Standard		-	-	-	-	-	-	-	-	-	-	-	56 022	56 022	78 575	82 817

References

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

FS193 Nketoana - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		48 564	-	-	-	-	-	-	-	48 564	68 772	82 130
Infrastructure - Road transport		8 135	-	-	-	-	-	-	-	8 135	2 888	3 335
Roads, Pavements & Bridges		8 135	-	-	-	-	-	-	-	8 135	2 888	3 335
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		6 100	-	-	-	-	-	-	-	6 100	9 300	8 462
Generation		6 100	-	-	-	-	-	-	-	6 100	9 300	8 462
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		25 378	-	-	-	-	-	-	-	25 378	41 594	35 515
Dams & Reservoirs		3 000	-	-	-	-	-	-	-	3 000	-	-
Water purification		22 378	-	-	-	-	-	-	-	22 378	41 594	35 515
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		6 787	-	-	-	-	-	-	-	6 787	12 990	18 230
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		6 787	-	-	-	-	-	-	-	6 787	12 990	18 230
Infrastructure - Other		2 164	-	-	-	-	-	-	-	2 164	2 000	16 588
Refuse		2 164	-	-	-	-	-	-	-	2 164	2 000	16 588
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		10 280	-	-	-	-	-	(5 000)	(5 000)	5 280	-	2 559
Parks & gardens		5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	1 325
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		5 280	-	-	-	-	-	-	-	5 280	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	1 235
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		2 179	-	-	-	-	-	-	-	2 179	1 702	2 200
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		100	-	-	-	-	-	-	-	100	-	-
Computers - hardware/equipment		750	-	-	-	-	-	-	-	750	400	250
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	60	660
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		1 329	-	-	-	-	-	-	-	1 329	1 242	1 290
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	61 022	-	-	-	-	-	(5 000)	(5 000)	56 022	70 474	86 889
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

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 (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations 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 (sec

13. $G = B + C + D + E + F$

14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS193 Nketoana - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure		48 564	-	-	-	-	-	-	-	-	48 564	68 772	82 130
Infrastructure - Road transport		8 135	-	-	-	-	-	-	-	-	8 135	2 888	3 335
Roads, Pavements & Bridges		8 135	-	-	-	-	-	-	-	-	8 135	2 888	3 335
Storm water		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		6 100	-	-	-	-	-	-	-	-	6 100	9 300	8 462
Generation		6 100	-	-	-	-	-	-	-	-	6 100	9 300	8 462
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		25 378	-	-	-	-	-	-	-	-	25 378	41 594	35 515
Dams & Reservoirs		3 000	-	-	-	-	-	-	-	-	3 000	-	-
Water purification		22 378	-	-	-	-	-	-	-	-	22 378	41 594	35 515
Reticulation		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		6 787	-	-	-	-	-	-	-	-	6 787	12 990	18 230
Reticulation		-	-	-	-	-	-	-	-	-	-	12 990	18 230
Sewerage purification		6 787	-	-	-	-	-	-	-	-	6 787	-	-
Infrastructure - Other		2 164	-	-	-	-	-	-	-	-	2 164	2 000	16 588
Refuse		2 164	-	-	-	-	-	-	-	-	2 164	2 000	16 588
Transportation	2	-	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-	-
Community		10 280	-	-	-	-	-	-	-	-	10 280	-	2 559
Parks & gardens		5 000	-	-	-	-	-	-	-	-	5 000	-	1 325
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		5 280	-	-	-	-	-	-	-	-	5 280	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-	1 235
Social rental housing		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Other assets		2 179	-	-	-	-	-	-	-	-	2 179	1 702	2 200
General vehicles		-	-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		100	-	-	-	-	-	-	-	-	100	-	-
Computers - hardware/equipment		750	-	-	-	-	-	-	-	-	750	400	250
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	60	660
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	-
Other		1 329	-	-	-	-	-	-	-	-	1 329	1 242	1 290
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	61 022	-	-	-	-	-	-	-	-	61 022	70 474	86 889
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
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 (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations 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 (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
- 15 Buses used to provide a service to the community
- 16 Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

	check balance	-328 600		4 071 996
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FS193 Nketoana - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		9 146	-	-	-	-	-	-	-	9 146	11 176	14 158
Infrastructure - Road transport		3 776	-	-	-	-	-	-	-	3 776	5 511	8 181
Roads, Pavements & Bridges		3 085	-	-	-	-	-	-	-	3 085	4 782	7 412
Storm water		691	-	-	-	-	-	-	-	691	729	769
Infrastructure - Electricity		700	-	-	-	-	-	-	-	700	739	779
Generation		700	-	-	-	-	-	-	-	700	739	779
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 395	-	-	-	-	-	-	-	1 395	1 472	1 553
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		1 395	-	-	-	-	-	-	-	1 395	1 472	1 553
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		2 935	-	-	-	-	-	-	-	2 935	3 096	3 267
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		2 935	-	-	-	-	-	-	-	2 935	3 096	3 267
Infrastructure - Other		340	-	-	-	-	-	-	-	340	359	378
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	340	-	-	-	-	-	-	-	340	359	378
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		738	-	-	-	-	-	-	-	738	779	822
Parks & gardens		402	-	-	-	-	-	-	-	402	424	447
Sports Fields & stadia		50	-	-	-	-	-	-	-	50	53	56
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		287	-	-	-	-	-	-	-	287	302	319
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		464	-	-	-	-	-	-	-	464	490	516
Buildings		464	-	-	-	-	-	-	-	464	490	516
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		483	-	-	-	-	-	-	-	483	510	538
General vehicles		320	-	-	-	-	-	-	-	320	338	356
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		110	-	-	-	-	-	-	-	110	116	122
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		54	-	-	-	-	-	-	-	54	57	60
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	10 831	-	-	-	-	-	-	-	10 831	12 954	16 034
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
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 (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations 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 (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
15. Buses used to provide a service to the community
16. Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

| check balance -50 519 200

-66 783 412

FS193 Nketoana - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		67 383	-	-	-	-	-	-	-	67 383	-	-
Infrastructure - Road transport		47 216	-	-	-	-	-	-	-	47 216	-	-
Roads, Pavements & Bridges		47 216								47 216		
Storm water												
Infrastructure - Electricity		3 278	-	-	-	-	-	-	-	3 278	-	-
Generation		3 278								3 278		
Transmission & Reticulation												
Street Lighting												
Infrastructure - Water		5 887	-	-	-	-	-	-	-	5 887	-	-
Dams & Reservoirs												
Water purification		5 887								5 887		
Reticulation												
Infrastructure - Sanitation		9 559	-	-	-	-	-	-	-	9 559	-	-
Reticulation												
Sewerage purification		9 559								9 559		
Infrastructure - Other		1 443	-	-	-	-	-	-	-	1 443	-	-
Refuse		1 443								1 443		
Transportation	2											
Gas												
Other	3											
Community		190	-	-	-	-	-	-	-	190	-	-
Parks & gardens		41								41		
Sports Fields & stadia		79								79		
Swimming pools												
Community halls												
Libraries												
Recreational facilities												
Fire, safety & emergency		69								69		
Security and policing												
Buses												
Clinics												
Museums & Art Galleries												
Cemeteries												
Social rental housing												
Other												
Heritage assets		2 397	-	-	-	-	-	-	-	2 397	-	-
Buildings		2 397								2 397		
Other												
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development												
Other												
Other assets		1 026	-	-	-	-	-	-	-	1 026	-	-
General vehicles												
Specialised vehicles	18											
Plant & equipment												
Computers - hardware/equipment		509								509		
Furniture and other office equipment												
Abattoirs												
Markets												
Civic Land and Buildings												
Other Buildings												
Other Land												
Surplus Assets - (Investment or Inventory)												
Other		517								517		
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class												
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class												
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming												
Other (list sub-class)												
Total Depreciation to be adjusted	1	70 995	-	-	-	-	-	-	-	70 995	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse												
Fire												
Conservancy												
Ambulances												

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
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 (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations 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 (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
15. Buses used to provide a service to the community
16. Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

| check balance 9 644 763

-82 817 061

FS193 Nketoana - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 29/01/2015

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality: <i>List all capital programs/projects grouped by Municipal Vote</i>													
Entities: <i>List all capital programs/projects grouped by Municipal Entity</i>													
Entity Name Project name													

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

FS193 Nketoana - Supporting Table SB20 Not required - 29/01/2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H			
R thousands													
Revenue By Municipal Entity													
Entity 1 total revenue										-	-		
Entity 2 total revenue										-	-		
Entity 3 (etc) total revenue										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity													
Entity 1 total operating expenditure										-	-		
Entity 2 total operating expenditure										-	-		
Entity 3 etc. total operating expenditure										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity													
Entity 1 total capital expenditure										-	-		
Entity 2 total capital expenditure										-	-		
Entity 3 etc. total capital expenditure										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-

References

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