Dr. Beyers Naudé

MUNICIPALITY - MUNISIPALITEIT - uMASIPALA

Rising together for Development

EC101

2nd ADJUSTMENT BUDGET

2017/18

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PART 1 – ADJUSTMENTS BUDGET

CHAPTER 1

MAYOR'S REPORT

Madam Speaker, fellow Councillors and officials. It has become necessary to table a second adjustment budget for 2017/18.

In terms of section 28 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) a municipality may revise an approved budget through an adjustment budget.

Municipal adjustments budgets:-

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- may authorise the utilisation of projected savings in one vote towards spending under another vote;
- may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by council;
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

Section 23 of the Municipal Finance Management Act, 2003 (56/2003): Municipal budget and reporting regulations stipulates as follows:-

Timeframes for tabling of adjustments budgets

- An adjustments budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.
- If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the Mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustment budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

The main reasons for the 2nd adjustment budget could be summarised as follow:-

- Drought relief funds received to the value of R468 000 which must be spent within 3 months

CHAPTER 2

COUNCIL RESOLUTION

The Council of Dr Beyers Naudè Municipality at a meeting on 25 April 2018 considered the second adjustment budget for approval.

Council resolved:

1) That Council approves the Second Adjustment Budget for 2017/2018 MTREF
2) That within ten (10) working days after the Municipal Council has approved the Second Adjustments Budget the Municipal Manager must in accordance with Section 21A of the Municipal Systems Act make public the approved Second Adjustments Budget and supporting documentation, as well as the resolutions referred to in Regulation 25(3).
3) That within ten (10) working days after the Municipal Council has approved the Second Adjustments Budget it be submitted to National and Provincial Treasury
4) That the SDBIP be revised to include the changes to performance indicators as per second adjustment budget

CHAPTER 3

EXECUTIVE SUMMARY

The main reason for the second adjustment budget is to include the additional grant funding received for Drought relief as well as the corresponding capital acquisitions that will be made. The Drought relief funds of R468 000 will be used for condition assessment of existing boreholes and re-commission of boreholes in Fullerton, Vondeling and Miller. The funds must be spent within 3 months of receipt.

A summary of the operational adjustment budget is as follows:

EC101 Dr. Beyers Naude - Table B1 Adjustments Budget Summary -

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	43 595	39 445	–	–	–	–	–	–	39 445	46 080	48 661
Service charges	147 286	155 081	–	–	–	–	–	–	155 081	155 681	164 399
Investment revenue	1 377	2 339	–	–	–	–	–	–	2 339	1 455	1 536
Transfers recognised - operational	107 439	113 919	–	–	–	–	–	–	113 919	95 585	101 027
Other own revenue	17 224	15 349	–	–	–	–	–	–	15 349	18 206	19 226
Total Revenue (excluding capital transfers and contributions)	316 921	326 134	–	–	–	–	–	–	326 134	317 007	334 849
Employee costs	126 434	127 372	–	–	–	–	–	–	127 372	135 015	143 116
Remuneration of councillors	9 195	9 324	–	–	–	–	–	–	9 324	9 719	10 264
Depreciation & asset impairment	71 165	65 165	–	–	–	–	–	–	65 165	75 221	79 434
Finance charges	328	5 298	–	–	–	–	–	–	5 298	347	366
Materials and bulk purchases	61 837	82 000	–	–	–	–	–	–	82 000	86 920	92 135
Transfers and grants	67	187	–	–	–	–	–	–	187	198	210
Other expenditure	128 908	150 957	–	–	–	–	–	–	150 957	169 372	179 352
Total Expenditure	397 934	440 304	–	–	–	–	–	–	440 304	476 793	504 876
Surplus/(Deficit)	(81 012)	(114 169)	–	–	–	–	–	–	(114 169)	(159 785)	(170 027)
Transfers recognised - capital	64 760	73 125	–	–	–	468	–	468	73 593	55 887	38 428
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(16 252)	(41 044)	–	–	–	468	–	468	(40 576)	(103 898)	(131 599)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(16 252)	(41 044)	–	–	–	468	–	468	(40 576)	(103 898)	(131 599)

As can be seen revenue will increase (Transfers recognised – capital) with the R468 000 of grant funding received.

CHAPTER 4

BUDGET TABLES

EC101 Dr. Beyers Naude - Table B1 Adjustments Budget Summary -

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	43 595	39 445	–	–	–	–	–	–	39 445	46 080	48 661
Service charges	147 286	155 081	–	–	–	–	–	–	155 081	155 681	164 399
Investment revenue	1 377	2 339	–	–	–	–	–	–	2 339	1 455	1 536
Transfers recognised - operational	107 439	113 919	–	–	–	–	–	–	113 919	95 585	101 027
Other own revenue	17 224	15 349	–	–	–	–	–	–	15 349	18 206	19 226
Total Revenue (excluding capital transfers and contributions)	316 921	326 134	–	–	–	–	–	–	326 134	317 007	334 849
Employee costs	126 434	127 372	–	–	–	–	–	–	127 372	135 015	143 116
Remuneration of councillors	9 195	9 324	–	–	–	–	–	–	9 324	9 719	10 264
Depreciation & asset impairment	71 165	65 165	–	–	–	–	–	–	65 165	75 221	79 434
Finance charges	328	5 298	–	–	–	–	–	–	5 298	347	366
Materials and bulk purchases	61 837	82 000	–	–	–	–	–	–	82 000	86 920	92 135
Transfers and grants	67	187	–	–	–	–	–	–	187	198	210
Other expenditure	128 908	150 957	–	–	–	–	–	–	150 957	169 372	179 352
Total Expenditure	397 934	440 304	–	–	–	–	–	–	440 304	476 793	504 876
Surplus/(Deficit)	(81 012)	(114 169)	–	–	–	–	–	–	(114 169)	(159 785)	(170 027)
Transfers recognised - capital	64 760	73 125	–	–	–	468	–	468	73 593	55 887	38 428
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(16 252)	(41 044)	–	–	–	468	–	468	(40 576)	(103 898)	(131 599)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(16 252)	(41 044)	–	–	–	468	–	468	(40 576)	(103 898)	(131 599)
Capital expenditure & funds sources											
Capital expenditure	64 760	72 179	–	–	–	468	–	468	72 647	56 300	38 984
Transfers recognised - capital	64 460	71 513	–	–	–	468	–	468	71 981	55 887	38 428
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	300	666	–	–	–	–	–	–	666	413	556
Total sources of capital funds	64 760	72 179	–	–	–	468	–	468	72 647	56 300	38 984
Financial position											
Total current assets	71 665	48 651	–	–	–	–	–	–	48 651	45 755	49 577
Total non current assets	1 258 321	1 187 109	–	–	–	468	(701)	(233)	1 186 876	1 168 188	1 127 738
Total current liabilities	79 646	121 283	–	–	–	–	(2 411)	(2 411)	118 872	128 347	135 835
Total non current liabilities	55 556	58 797	–	–	–	–	(10 709)	(10 709)	48 089	59 912	61 027
Community wealth/Equity	1 194 784	1 055 680	–	–	–	468	–	468	1 056 148	1 025 683	980 453
Cash flows											
Net cash from (used) operating	(22 808)	33 004	–	–	–	–	468	468	33 472	50 185	39 997
Net cash from (used) investing	(58 167)	(65 586)	–	–	–	–	(468)	(468)	(66 054)	(49 331)	(31 625)
Net cash from (used) financing	2 138	75	–	–	–	–	–	–	75	79	84
Cash/cash equivalents at the year end	(78 280)	5 764	–	–	–	–	–	–	5 764	6 698	8 456
Cash backing/surplus reconciliation											
Cash and investments available	5 297	7 931	–	–	–	–	1 583	1 583	9 513	6 271	7 931
Application of cash and investments	6 025	86 153	–	–	–	–	(10 509)	(10 509)	75 644	83 311	88 380
Balance - surplus (shortfall)	(727)	(78 222)	–	–	–	–	12 092	12 092	(66 131)	(77 040)	(80 449)
Asset Management											
Asset register summary (WDV)	1 258 321	1 201 537	–	–	–	–	(233)	(233)	1 201 304	1 086 951	1 046 502
Depreciation & asset impairment	71 165	65 165	–	–	–	–	–	–	65 165	75 221	79 434
Renewal of Existing Assets	–	7 687	–	–	–	–	468	468	8 155	–	–
Repairs and Maintenance	17 854	9 761	–	–	–	–	–	–	9 761	18 871	19 928
Free services											
Cost of Free Basic Services provided	21	21	–	–	–	–	–	–	21	21	21
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	0	0	–	–	–	–	–	–	0	0	0
Refuse:	3	3	–	–	–	–	–	–	3	3	3

EC101 Dr. Beyers Naude - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		153 844	149 548	-	-	-	-	-	-	149 548	142 499	150 481
Executive and council		14 940	12 755	-	-	-	-	-	-	12 755	26	27
Finance and administration		138 903	136 793	-	-	-	-	-	-	136 793	142 473	150 453
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		11 058	5 831	-	-	-	-	-	-	5 831	6 185	6 545
Community and social services		334	2 370	-	-	-	-	-	-	2 370	2 499	2 639
Sport and recreation		175	69	-	-	-	-	-	-	69	185	195
Public safety		10 535	2 087	-	-	-	-	-	-	2 087	2 206	2 338
Housing		14	97	-	-	-	-	-	-	97	15	16
Health		-	1 208	-	-	-	-	-	-	1 208	1 280	1 357
Economic and environmental services		599	41 162	-	-	-	-	-	-	41 162	30 431	31 951
Planning and development		189	37 069	-	-	-	-	-	-	37 069	23 548	24 682
Road transport		410	4 093	-	-	-	-	-	-	4 093	6 883	7 268
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		215 851	202 186	-	-	-	468	-	468	202 654	193 430	183 933
Energy sources		105 934	113 013	-	-	-	-	-	-	113 013	107 505	116 133
Water management		62 543	59 520	-	-	-	468	-	468	59 988	57 944	38 252
Waste water management		35 841	15 417	-	-	-	-	-	-	15 417	15 791	16 675
Waste management		11 533	14 237	-	-	-	-	-	-	14 237	12 190	12 873
Other		330	533	-	-	-	-	-	-	533	349	368
Total Revenue - Functional	2	381 682	399 260	-	-	-	468	-	468	399 728	372 894	373 278
Expenditure - Functional												
Governance and administration		127 780	153 832	-	-	-	-	-	-	153 832	160 733	169 992
Executive and council		36 173	45 416	-	-	-	-	-	-	45 416	37 874	40 143
Finance and administration		91 518	108 318	-	-	-	-	-	-	108 318	120 834	127 711
Internal audit		89	99	-	-	-	-	-	-	99	2 025	2 138
Community and public safety		34 193	27 904	-	-	-	-	-	-	27 904	30 370	32 071
Community and social services		4 817	4 625	-	-	-	-	-	-	4 625	5 091	5 376
Sport and recreation		15 597	15 700	-	-	-	-	-	-	15 700	16 307	17 220
Public safety		9 488	3 537	-	-	-	-	-	-	3 537	4 434	4 683
Housing		11	94	-	-	-	-	-	-	94	11	12
Health		4 282	3 948	-	-	-	-	-	-	3 948	4 526	4 780
Economic and environmental services		44 682	45 441	-	-	-	-	-	-	45 441	57 738	61 786
Planning and development		6 572	20 086	-	-	-	-	-	-	20 086	22 091	24 142
Road transport		38 110	25 354	-	-	-	-	-	-	25 354	35 648	37 644
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		189 136	210 529	-	-	-	-	-	-	210 529	225 525	238 455
Energy sources		88 250	110 568	-	-	-	-	-	-	110 568	114 839	121 618
Water management		43 131	48 514	-	-	-	-	-	-	48 514	45 590	48 143
Waste water management		41 170	30 781	-	-	-	-	-	-	30 781	44 422	46 909
Waste management		16 585	20 665	-	-	-	-	-	-	20 665	20 674	21 785
Other		2 143	2 599	-	-	-	-	-	-	2 599	2 427	2 572
Total Expenditure - Functional	3	397 934	440 304	-	-	-	-	-	-	440 304	476 793	504 876
Surplus/ (Deficit) for the year		(16 252)	(41 044)	-	-	-	468	-	468	(40 576)	(103 898)	(131 599)

EC101 Dr. Beyers Naude - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
[Insert departmental structure etc]		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		15 129	12 975	-	-	-	-	-	-	12 975	225	238
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		661	3 100	-	-	-	-	-	-	3 100	3 384	3 575
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVIC		12 282	16 378	-	-	-	-	-	-	16 378	14 262	15 066
Vote 4 - CORPORATE SERVICES - PROTECTION		10 535	5 874	-	-	-	-	-	-	5 874	8 769	9 269
Vote 5 - FINANCIAL SERVICES		138 347	136 063	-	-	-	-	-	-	136 063	141 588	149 517
Vote 6 - TECHNICAL SERVICES - ENGINEERING		98 795	111 856	-	-	-	468	-	468	112 324	97 161	79 480
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		105 934	113 013	-	-	-	-	-	-	113 013	107 505	116 133
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	381 682	399 260	-	-	-	468	-	468	399 728	372 894	373 278
Expenditure by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		44 179	51 133	-	-	-	-	-	-	51 133	48 616	52 278
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		26 370	22 388	-	-	-	-	-	-	22 388	28 634	30 240
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVIC		38 271	42 860	-	-	-	-	-	-	42 860	44 314	46 759
Vote 4 - CORPORATE SERVICES - PROTECTION		9 488	8 410	-	-	-	-	-	-	8 410	10 028	10 590
Vote 5 - FINANCIAL SERVICES		68 965	88 280	-	-	-	-	-	-	88 280	94 721	100 129
Vote 6 - TECHNICAL SERVICES - ENGINEERING		122 411	116 665	-	-	-	-	-	-	116 665	135 641	143 262
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		88 250	110 568	-	-	-	-	-	-	110 568	114 839	121 618
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	397 934	440 304	-	-	-	-	-	-	440 304	476 793	504 876
Surplus/ (Deficit) for the year	2	(16 252)	(41 044)	-	-	-	468	-	468	(40 576)	(103 898)	(131 599)

EC101 Dr. Beyers Naude - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -												
Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	43 595	39 445	–	–	–	–	–	–	39 445	46 080	48 661
Service charges - electricity revenue	2	92 106	97 672	–	–	–	–	–	–	97 672	97 356	102 808
Service charges - water revenue	2	30 538	29 304	–	–	–	–	–	–	29 304	32 279	34 086
Service charges - sanitation revenue	2	14 866	15 409	–	–	–	–	–	–	15 409	15 713	16 593
Service charges - refuse revenue	2	8 889	11 680	–	–	–	–	–	–	11 680	9 395	9 921
Service charges - other		888	1 015						–	1 015	938	991
Rental of facilities and equipment		1 074	783						–	783	1 136	1 199
Interest earned - external investments		1 377	2 339						–	2 339	1 455	1 536
Interest earned - outstanding debtors		1 867	2 768						–	2 768	1 973	2 084
Dividends received		–	–						–	–	–	–
Fines, penalties and forfeits		100	72						–	72	106	112
Licences and permits		5 972	1 416						–	1 416	2 500	2 800
Agency services		334	2 530						–	2 530	4 165	4 239
Transfers and subsidies		107 439	113 919						–	113 919	95 585	101 027
Other revenue	2	1 284	1 189	–	–	–	–	–	–	1 189	1 357	1 433
Gains on disposal of PPE		6 593	6 593						–	6 593	6 969	7 359
Total Revenue (excluding capital transfers and contributions)		316 921	326 134	–	–	–	–	–	–	326 134	317 007	334 849
Expenditure By Type												
Employee related costs		126 434	127 372	–	–	–	–	–	–	127 372	135 015	143 116
Remuneration of councillors		9 195	9 324						–	9 324	9 719	10 264
Debt impairment		8 860	14 860						–	14 860	9 365	9 889
Depreciation & asset impairment		71 165	65 165	–	–	–	–	–	–	65 165	75 221	79 434
Finance charges		328	5 298						–	5 298	347	366
Bulk purchases		61 837	82 000	–	–	–	–	–	–	82 000	86 920	92 135
Other materials									–	–		
Contracted services		3 563	11 610	–	–	–	–	–	–	11 610	12 307	13 045
Transfers and subsidies		67	187						–	187	198	210
Other expenditure		116 447	124 450	–	–	–	–	–	–	124 450	147 662	156 376
Loss on disposal of PPE		37	37						–	37	39	42
Total Expenditure		397 934	440 304	–	–	–	–	–	–	440 304	476 793	504 876
Surplus/(Deficit)		(81 012)	(114 169)	–	–	–	–	–	–	(114 169)	(159 785)	(170 027)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		64 760	73 125				468		468	73 593	55 887	38 428
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher									–	–		
Transfers and subsidies - capital (in-kind - all)									–	–		
Surplus/(Deficit) before taxation		(16 252)	(41 044)	–	–	–	468	–	468	(40 576)	(103 898)	(131 599)
Taxation									–	–		
Surplus/(Deficit) after taxation		(16 252)	(41 044)	–	–	–	468	–	468	(40 576)	(103 898)	(131 599)
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		(16 252)	(41 044)	–	–	–	468	–	468	(40 576)	(103 898)	(131 599)
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		(16 252)	(41 044)	–	–	–	468	–	468	(40 576)	(103 898)	(131 599)

EC101 Dr. Beyers Naude - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - CORPORATE SERVICES - PROTECTION		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES - ENGINEERING		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be adjusted*	2											
Vote 1 - EXECUTIVE & COUNCIL		–	2 302	–	–	–	–	–	–	2 302	655	692
Vote 2 - CORPORATE SERVICES - ADMINISTRATION		–	69	–	–	–	–	–	–	69	–	–
Vote 3 - CORPORATE SERVICES - COMMUNITY SERVICE		–	9 650	–	–	–	–	–	–	9 650	–	–
Vote 4 - CORPORATE SERVICES - PROTECTION		4 094	1 150	–	–	–	–	–	–	1 150	95	101
Vote 5 - FINANCIAL SERVICES		1 510	550	–	–	–	–	–	–	550	941	993
Vote 6 - TECHNICAL SERVICES - ENGINEERING		51 857	47 271	–	–	–	468	–	468	47 739	47 291	26 863
Vote 7 - TECHNICAL SERVICES - ELECTRICAL		7 300	11 187	–	–	–	–	–	–	11 187	7 317	10 335
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		64 760	72 179	–	–	–	468	–	468	72 647	56 300	38 984
Total Capital Expenditure - Vote		64 760	72 179	–	–	–	468	–	468	72 647	56 300	38 984
Capital Expenditure - Functional												
Governance and administration		1 510	2 428	–	–	–	–	–	–	2 426	1 596	1 685
Executive and council			1 630						–	1 630	655	692
Finance and administration		1 510	550						–	550	941	993
Internal audit			246						–	246		
Community and public safety		4 094	3 065	–	–	–	–	–	–	3 065	95	101
Community and social services			–						–	–		
Sport and recreation			1 915						–	1 915		
Public safety		4 094	1 150						–	1 150	95	101
Housing			–						–	–		
Health			–						–	–		
Economic and environmental services		2 320	7 083	–	–	–	–	–	–	7 083	518	547
Planning and development			426						–	426		
Road transport		2 320	6 656						–	6 656	518	547
Environmental protection			–						–	–		
Trading services		56 836	59 537	–	–	–	468	–	468	60 005	53 752	36 293
Energy sources		7 300	11 187						–	11 187	7 317	10 335
Water management		43 306	31 285						–	31 285	39 849	19 003
Waste water management		6 231	9 329				468		468	9 797	6 586	6 954
Waste management		–	7 736						–	7 736		
Other			69						–	69	339	358
Total Capital Expenditure - Functional	3	64 760	72 179	–	–	–	468	–	468	72 647	56 300	38 984
Funded by:												
National Government		64 460	69 363						–	69 363	55 887	38 428
Provincial Government			–						–	–	–	–
District Municipality			2 150				468		468	2 618		
Other transfers and grants									–	–		
Transfers recognised - capital	4	64 460	71 513	–	–	–	468	–	468	71 981	55 887	38 428
Public contributions & donations									–	–		
Borrowing									–	–		
Internally generated funds		300	666						–	666	413	556
Total Capital Funding		64 760	72 179	–	–	–	468	–	468	72 647	56 300	38 984

EC101 Dr. Beyers Naude - Table B6 Adjustments Budget Financial Position -												
Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		6 880	6 880						–	6 880	5 220	6 880
Call investment deposits	1	–	1 050	–	–	–	–	–	–	1 050	1 050	1 050
Consumer debtors	1	34 769	22 388	–	–	–	–	–	–	22 388	23 354	25 346
Other debtors		26 804	12 833						–	12 833	10 300	10 120
Current portion of long-term receivables		–	–						–	–		
Inventory		3 212	5 500						–	5 500	5 830	6 180
Total current assets		71 665	48 651	–	–	–	–	–	–	48 651	45 755	49 577
Non current assets												
Long-term receivables		–							–	–		
Investments		–							–	–		
Investment property		92 819	67 783						–	67 783	67 783	67 783
Investment in Associate		–							–	–		
Property, plant and equipment	1	1 161 816	1 105 620	–	–	–	468	–	468	1 106 088	1 086 699	1 046 249
Agricultural		–	–						–	–		
Biological		701	–					(701)	(701)	–		
Intangible		139	253						–	253	253	253
Other non-current assets		2 845	13 453						–	13 453	13 453	13 453
Total non current assets		1 258 321	1 187 109	–	–	–	468	(701)	(233)	1 187 577	1 168 188	1 127 738
TOTAL ASSETS		1 329 985	1 235 760	–	–	–	468	(701)	(233)	1 236 228	1 213 943	1 177 315
LIABILITIES												
Current liabilities												
Bank overdraft		1 583	–					(1 583)	(1 583)	0		
Borrowing		828	–	–	–	–	–	(828)	(828)	–	–	–
Consumer deposits		3 683	2 960						–	2 960	2 960	2 960
Trade and other payables		67 027	109 746	–	–	–	–	–	–	109 746	116 295	123 237
Provisions		6 525	8 577						–	8 577	9 092	9 637
Total current liabilities		79 646	121 283	–	–	–	–	(2 411)	(2 411)	121 283	128 347	135 835
Non current liabilities												
Borrowing	1	10 709	–	–	–	–	–	(10 709)	(10 709)	0	–	–
Provisions	1	44 847	58 797	–	–	–	–	–	–	58 797	59 912	61 027
Total non current liabilities		55 556	58 797	–	–	–	–	(10 709)	(10 709)	58 797	59 912	61 027
TOTAL LIABILITIES		135 201	180 080	–	–	–	–	(13 120)	(13 120)	180 080	188 259	196 862
NET ASSETS	2	1 194 784	1 055 680	–	–	–	468	12 419	12 887	1 056 148	1 025 683	980 453
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 181 980	1 045 171	–	–	–	468	–	468	1 045 639	1 015 175	969 944
Reserves		12 804	10 509	–	–	–	–	–	–	10 509	10 509	10 509
Minorities' interests									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		1 194 784	1 055 680	–	–	–	468	–	468	1 056 148	1 025 683	980 453

EC101 Dr. Beyers Naude - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		43 595	37 473						-	37 473	39 721	42 104
Service charges		147 286	149 956						-	149 956	158 954	168 491
Other revenue		8 765	5 989						-	5 989	6 348	6 729
Government - operating	1	107 439	113 919						-	113 919	120 754	128 000
Government - capital	1	64 760	73 125					468	468	73 593	78 009	82 689
Interest		3 243	2 339						-	2 339	2 480	2 628
Dividends		-	-						-	-	-	-
Payments												
Suppliers and employees		(397 501)	(344 312)						-	(344 312)	(350 266)	(384 481)
Finance charges		(328)	(5 298)						-	(5 298)	(5 616)	(5 953)
Transfers and Grants	1	(67)	(187)						-	(187)	(198)	(210)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(22 808)	33 004	-	-	-	-	468	468	33 472	50 185	39 997
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		6 593	6 593						-	6 593	6 969	7 359
Decrease (increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(64 760)	(72 179)					(468)	(468)	(72 647)	(56 300)	(38 984)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(58 167)	(65 586)	-	-	-	-	(468)	(468)	(66 054)	(49 331)	(31 625)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-							-	-		
Borrowing long term/refinancing		-							-	-		
Increase (decrease) in consumer deposits		2 138	75						-	75	79	84
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		2 138	75	-	-	-	-	-	-	75	79	84
NET INCREASE/ (DECREASE) IN CASH HELD		(78 837)	(32 507)	-	-	-	-	-	-	(32 507)	933	8 456
Cash/cash equivalents at the year begin:	2	557	38 271						-	38 271	5 764	
Cash/cash equivalents at the year end:	2	(78 280)	5 764	-	-	-	-	-	-	5 764	6 698	8 456

EC101 Dr. Beyers Naude - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	(78 280)	5 764	-	-	-	-	-	-	5 764	6 698	8 456
Other current investments > 90 days		83 577	2 166	-	-	-	-	1 583	1 583	3 749	(427)	(526)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		5 297	7 931	-	-	-	-	1 583	1 583	9 513	6 271	7 931
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	6 025	75 644					-	-	75 644	83 311	88 380
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	10 509					(10 509)	(10 509)	-	-	-
Total Application of cash and investments:		6 025	86 153	-	-	-	-	(10 509)	(10 509)	75 644	83 311	88 380
Surplus(shortfall)		(727)	(78 222)	-	-	-	-	12 092	12 092	(66 131)	(77 040)	(80 449)

EC101 Dr. Beyers Naude - Table B9 Asset Management -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	64 760	6 954	-	-	-	-	-	-	62 905	56 300	38 984
Roads Infrastructure		320	-	-	-	-	-	-	-	320	339	358
Storm water Infrastructure		2 000	-	-	-	-	-	-	-	2 000	-	-
Electrical Infrastructure		7 300	336	-	-	-	-	-	-	336	7 317	10 335
Water Supply Infrastructure		43 306	-	-	-	-	-	-	-	43 306	39 849	19 003
Sanitation Infrastructure		6 231	-	-	-	-	-	-	-	6 231	6 586	6 954
Solid Waste Infrastructure		-	426	-	-	-	-	-	-	426	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		59 157	762	-	-	-	-	-	-	52 619	54 091	36 650
Community Facilities		4 094	-	-	-	-	-	-	-	4 094	-	-
Sport and Recreation Facilities		-	1 547	-	-	-	-	-	-	1 547	-	-
Community Assets		4 094	1 547	-	-	-	-	-	-	5 641	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	360	-	-	-	-	-	-	360	-	-
Intangible Assets		-	360	-	-	-	-	-	-	360	-	-
Computer Equipment		620	1 661	-	-	-	-	-	-	1 661	655	692
Furniture and Office Equipment		200	301	-	-	-	-	-	-	301	941	993
Machinery and Equipment		290	223	-	-	-	-	-	-	223	95	101
Transport Assets		400	2 100	-	-	-	-	-	-	2 100	518	547
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Total Renewal of Existing Assets *to be adjusted*	2	-	7 687	-	-	-	-	468	468	8 155	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	5 555	-	-	-	-	-	-	5 555	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2 132	-	-	-	-	468	468	2 600	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	7 687	-	-	-	-	468	468	8 155	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets *to be adjus*	2a	-	57 538	-	-	-	-	-	-	57 538	-	-
Roads Infrastructure		-	14	-	-	-	-	-	-	14	-	-
Storm water Infrastructure		-	7 092	-	-	-	-	-	-	7 092	-	-
Electrical Infrastructure		-	10 851	-	-	-	-	-	-	10 851	-	-
Water Supply Infrastructure		-	32 168	-	-	-	-	-	-	32 168	-	-
Sanitation Infrastructure		-	309	-	-	-	-	-	-	309	-	-
Solid Waste Infrastructure		-	6 736	-	-	-	-	-	-	6 736	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	57 170	-	-	-	-	-	-	57 170	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	368	-	-	-	-	-	-	368	-	-
Community Assets		-	368	-	-	-	-	-	-	368	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure *to be adjusted*	4											
Roads Infrastructure		320	14	-	-	-	-	-	-	335	339	358
Storm water Infrastructure		2 000	12 647	-	-	-	-	-	-	14 647	-	-
Electrical Infrastructure		7 300	11 187	-	-	-	-	-	-	11 187	7 317	10 335
Water Supply Infrastructure		43 306	34 300	-	-	-	-	468	468	78 074	39 849	19 003
Sanitation Infrastructure		6 231	309	-	-	-	-	-	-	6 539	6 586	6 954
Solid Waste Infrastructure		-	7 162	-	-	-	-	-	-	7 162	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		59 157	65 620	-	-	-	-	468	468	117 944	54 091	36 650
Community Facilities		4 094	-	-	-	-	-	-	-	4 094	-	-
Sport and Recreation Facilities		-	1 915	-	-	-	-	-	-	1 915	-	-
Community Assets		4 094	1 915	-	-	-	-	-	-	6 008	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	360	-	-	-	-	-	-	360	-	-
Intangible Assets		-	360	-	-	-	-	-	-	360	-	-
Computer Equipment		620	1 661	-	-	-	-	-	-	1 661	655	692
Furniture and Office Equipment		200	301	-	-	-	-	-	-	301	941	993
Machinery and Equipment		290	223	-	-	-	-	-	-	223	95	101
Transport Assets		400	2 100	-	-	-	-	-	-	2 100	518	547
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

EC101 Dr. Beyers Naude - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		17324	17324						–	17	17	17
Piped water inside yard (but not in dwelling)		1063	1063						–	1	1	1
Using public tap (at least min.service level)	2	411	411						–	0	0	0
Other water supply (at least min.service level)			0						–	–		
Minimum Service Level and Above sub-total		19	19	–	–	–	–	–	–	19	19	19
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	19	19	–	–	–	–	–	–	19	19	19
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		14044	14044						–	14 044	14 044	14 044
Flush toilet (with septic tank)		746	746						–	746	746	746
Chemical toilet		3	3						–	3	3	3
Pit toilet (ventilated)		282	282						–	282	282	282
Other toilet provisions (> min.service level)		287	287						–	287	287	287
Minimum Service Level and Above sub-total		15 362	15 362	–	–	–	–	–	–	15 362	15 362	15 362
Bucket toilet									–	–		
Other toilet provisions (< min.service level)									–	–		
No toilet provisions									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	15 362	15 362	–	–	–	–	–	–	15 362	15 362	15 362
Energy:												
Electricity (at least min. service level)		1243	1243						–	1 243	1 243	1 243
Electricity - prepaid (> min.service level)		9864	9864						–	9 864	9 864	9 864
Minimum Service Level and Above sub-total		11 107	11 107	–	–	–	–	–	–	11 107	11 107	11 107
Electricity (< min.service level)		77	77						–	77	77	77
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		77	77	–	–	–	–	–	–	77	77	77
Total number of households	5	11 184	11 184	–	–	–	–	–	–	11 184	11 184	11 184
Refuse:												
Removed at least once a week (min.service)		2235							–	2 235	2 235	2 235
Minimum Service Level and Above sub-total		2 235	–	–	–	–	–	–	–	2 235	2 235	2 235
Removed less frequently than once a week		523	523						–	523	523	523
Using communal refuse dump		865	865						–	865	865	865
Using own refuse dump		523	523						–	523	523	523
Other rubbish disposal		720	720						–	720	720	720
No rubbish disposal		124	124						–	124	124	124
Below Minimum Servic Level sub-total		2 755	2 755	–	–	–	–	–	–	2 755	2 755	2 755
Total number of households	5	4 990	2 755	–	–	–	–	–	–	4 990	4 990	4 990
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		8047	8047						–	8 047	8047	8047
Sanitation (free minimum level service)		6376	6376						–	6 376	6376	6376
Electricity/other energy (50kwh per household per mo		3469	3469						–	3 469	3469	3469
Refuse (removed at least once a week)		13713	13713						–	13 713	13713	13713
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		6	6						–	6	6	6
Sanitation (free sanitation service)		6	6						–	6	6	6
Electricity/other energy (50kwh per household per mo		4	4						–	4	4	4
Refuse (removed once a week)		5	5						–	5	5	5
Total cost of FBS provided (minimum social packa		21	21	–	–	–	–	–	–	21	21	21
Highest level of free service provided												
Property rates (R'000 value threshold)			0						–	–	0	0
Water (kilolitres per household per month)		6	6						–	6	6	6
Sanitation (kilolitres per household per month)		0	0						–	–	0	0
Sanitation (Rand per household per month)		83.92	83.92						–	84	83.92	83.92
Electricity (kw per household per month)		50	50						–	50	50	50
Refuse (average litres per week)		1	1						–	1	1	1
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)									–	–		
Property rates (other exemptions, reductions and rebates)									–	–		
Water									–	–		
Sanitation									–	–		
Electricity/other energy									–	–		
Refuse									–	–		
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of free services provided (total s		–	–	–	–	–	–	–	–	–	–	–

PART 2 – SUPPORTING DOCUMENTATION

CHAPTER 5

ADJUSTMENTS TO BUDGET ASSUMPTIONS

When preparing a budget, certain assumptions are usually made. When compiling the annual budget for 2017/18 certain assumptions were made with regards to external factors and the current economic climate. None of these assumptions made in the original budget were changed during the compilation of the second adjustment budget.

Below is summary of original assumptions made:

1) Considering National Treasury's guideline for year-on-year increases in expenditure, which is the headline inflation rate of 6.4% for 2017, the annual increase for the 2017/18 tabled budget is limited to following:
   - The overall increase in operating expenditure be limited to 6.4%
   - The overall increase in human resource costs be restricted to the SALGBC determined agreement of average CPI percentage for the twelve month period, as published by Statistics South Africa, plus 1%.

2) Rates and tariff increases consider the inflation rate of 6.4%, as well as affordability levels. Where there is significant under-recovery of cost on economic services, such cost-reflective tariffs be phased in.

3) The Direct Reports prepare the Operating and Capital Budgets aligned to the IDP and that this is supported by the SDBIP of the organisation.

4) Budget assumptions or perimeters are determined in advance of the budget process to allow the budget to support the long term financial and strategic targets.

5) The municipal fiscal environment is directly impacted on by a variety of macro-economic control measures. National Treasury provides guidelines on the year-on-year budget growth, while NERSA regulates the electricity tariff increases. This year the NERSA guideline for electricity tariff increases stands at 1.88% to be introduced for implementation on 1 July 2017.

6) Various government departments also affect municipal service delivery through the level of grants and subsidies to the municipality. Examples are the Fire Services grant from Local Government, the electrification grant from the Department of Energy, as well as RBIG grant from the Department of Water Affairs.

7) The principles and priorities included in the IDP directly informed the compilation of the Budget.

ADJUSTMENTS TO REVENUE

Revenue estimates have changed in the second adjustment budget due to the additional grant funding received to the value of R468 000.

Transfers and subsidies (capital) increased with R468 000 due to the following:

- Drought relief funds received – R468 000

ADJUSTMENT TO EXPENDITURE

No adjustments were made to Expenditure

ADJUSTMENT TO CAPITAL EXPENDITURE

The capital budget were amended to include the capital acquisition of R468 000 to be made from the grant funding received. The grant funding will be utilised for conditional assessment and re-commissioning of boreholes in Fullerton, Vondeling and Miller.

PART 3

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr. Edward Martin Rankwana, the Municipal Manager of Dr. Beyers Naude Municipality, hereby certifies that the 2017/18 second adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and Municipal Budgeting and Reporting regulations made under the Act, and that the 2017/18 second adjustments budget and the supporting documentation are consistent with Integrated Development Plan of the municipality.

Name: DR. E.M. RANKWANA

Designation: Municipal Manager

Municipality: Dr. Beyers Naude Municipality

Signature : ....