

Polokwane Municipality

Adjustments Budget

2017/18

CR/104/01/18



The Ultimate in Innovation and Sustainable Development



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DIRECTORATE: OFFICE OF THE CHIEF FINANCIAL OFFICER

ITEM NO:

REFERENCE: # 5/1/4

ADJUSTMENTS BUDGET FOR 2017 – 2018 FINANCIAL YEAR

Report of the Chief Financial Officer

1. Purpose of the report

The purpose of the report is to submit the 2017/2018 Adjustment Budget as required by section 28 of the Local Government Municipal Finance Management Act, No. 56 of 2003 and to request approval thereof.

2. Background

On 29 May 2017, Council approved the 2017/18 budget. The approved budget should be implemented in terms of Section 69 of the Municipal Finance Management Act. Section 69 (2) further stipulates that in the process of implementing the budget and when necessary, the Accounting Officer must prepare an adjustments budget and submit it to the Mayor for consideration and tabling in the Municipal Council.

Section 72 of the above mentioned Act also stipulates that the Accounting Officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year and as part of the review, make recommendations as to whether an adjustments budget is necessary, and recommend revised projections for revenue and expenditure to the extent that it may be necessary.

Section 28 (2) provides guidelines when an Adjustments Budget is prepared. The guidelines are as follows:

- (1) A municipality may revise an approved budget through an adjustments budget.
- (2) An adjustments budget –

- (a) must adjust the revenue and expenditure estimate downwards if there is material under-collection of revenue during the current year;
- (b) 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;
- (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality
- (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- (e) 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 financial year was approved by the council;
- (f) may correct any errors in the annual budget; and
- (g) may provide for any other expenditure within a prescribed framework.

Section 28 (4) stipulates that only the Mayor may table an adjustments budget in the Municipal Council, but an adjustment budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing of frequency.

3. Executive Summary

The financial performance indicators reflect that the municipality is in a healthy fiscal position notwithstanding the threats and risks of the economy. Sound financial management and budgetary control remains the corner principle of the municipality. The spending during the past six months was incurred within budgetary parameters in order as part of sound and sustainable budget management process.

The municipality has thoroughly reviewed the SDBIP with the intention of addressing strength and weaknesses for the past six months therefore the result of this adjustment budget will result in enhance service delivery in the municipality. All the programmes and projects are aligned with the budget while at same time expenditure were reviewed thoroughly to ensure value for money. The revenue was projected in line with the past six performance. This adjustment budget covers both financial and non-financial performance of the municipality

The impact on the budget adjustment is as a result of prioritisation of all the Municipal services delivery Programmes which includes operation and capital as a result the main focus was to rationalise and realign our capital expenditure programme to meet

our service delivery mandate in a year under the review, while we had to make enough provision for operations to sustain municipality to run its own operational activities.

The following are the key projects which were affected as part of the budget adjustment process, taking into account other significant key service delivery programmes which were approved by Council such as: Rehabilitation and Refurbishment of waste water treatment plant as well as direct Acquisition of fleet acquisition to alleviate significant borrowings in a long run as well as allocation of MIG projects into the correct programmes.

Mscoa

It is a new reform which came with its own challenges so there'll be misclassification and reclassification of certain line items as result of renaming of new line items in an Mscoa environment which will directly affect part of expenditure and revenue.

Mscoa implementation will improve reporting going forward.

4. Mid-Year Assessment

Before discussing the 2017/18 Adjustment Budget, a reflection of the past 6 months' Capital and Operating results and the projection for the remainder of the year are highlighted:

4.1 Analysis of the past six months and projection for the remainder of the year

4.1.1 Operating Budget

Operating Revenue excluding grants

A total amount of R 1 794 810 658 (55%) has been accrued against the budgeted amount of R 3 292 262 001.

Grants

A total amount of R 1 157 292 (71%) has been received against the budgeted amount of R1 619 869 000.

Operating Expenditure

A total amount of R 1 365 539 790 (47%) has been spend against the budgeted amount of R 2 902 257 718.

Debt impairment and depreciation were also taken into account on pro-rata basis

4.1.2 Capital Budget

Council approved a capital budget totalling R 1 230 118 000 for the financial year 2017/18. The year-to-date expenditure to 31 December 2017 was R 431 298 740,80 (35%) of the approved amount. The capital programme will improve throughout the year.

4.2 Re-allocation of funds

4.2.1 Revenue Impact

As part of ensuring that the budget adjustment is realisable and all our estimates are met at year end the municipality through the intervention of the Municipal Manager has identified the key drivers in order to improve municipal revenue, namely

1. Rationalisation of credit control in targeted area
2. Intensification of indigent register to ensure that all the debt book is not toxic, however it represent the true value to the city
3. Thorough implementation of smart meters which includes both water and electricity.
4. Focus an investment in electricity programmes as matter of protecting municipal key revenue base which is energy in order to eliminate illegal connections and illegal activities
5. Following up on all the government debt in order to recover them and finalisation of a completeness projects in order to enhance property rates revenue
6. Prudent and fiscal discipline on the cash flow management

Revenue after adjustments will be as follows:

Description	Budget Year 2017/18		
	Original Budget	Total Adjusts.	Adjusted Budget
R thousands			
Revenue By Source			
Property rates	388 192	–	388 192
Service charges - electricity revenue	972 299	–	972 299
Service charges - water revenue	313 385	(92 540)	220 845
Service charges - sanitation revenue	94 496	–	94 496
Service charges - refuse revenue	104 099	–	104 099
Service charges - other		–	–
Rental of facilities and equipment	35 454	–	35 454
Interest earned - external investments	44 944	–	44 944
Interest earned - outstanding debtors	66 742	–	66 742
Dividends received		–	–
Fines, penalties and forfeits	24 000	–	24 000
Licences and permits	14 046	–	14 046
Agency services	21 124	–	21 124
Transfers and subsidies	968 911	6 499	975 410
Other revenue	203 570	197 180	400 750
Gains on disposal of PPE	41 000	(41 000)	–
Total Revenue (excluding capital transfers and contributions)	3 292 262	70 139	3 362 401

4.2.2 Unspent conditional grants to fund Rollover projects.

The municipality applied to National Treasury for rollover on the following unspent grants as at 30 June 2017:

SOURCE OF FUNDING	AMOUNT TO BE ROLLED-OVER
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	28 495 402
NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT (NDPG)	12 455 425
PUBLIC TRANSPORT INFRASTRUCTURE SYSTEM GRANT (PTISG)	4 808 921
TOTAL	45 759 747

Approved Roll Over

- R28.4 million on Municipal Infrastructure Grant
- R1.7 million Public Transport Network Grant

Unapproved Roll Over

The following rollovers were **NOT APPROVED**; the rejection was based on the following reason:

- R12.4 million on **Neighbourhood Development Partnership Grant**- NDPG Unit recommended rejection based on the spending profile and performance of the municipality however the roll over amount has been factored as an additional allocation into the new 2017/18 Gazette
- R3 million **Public Transport Network Grant**, National Treasury has indicated that there was a non-commitment of unspent funds or appointment of contactor or service providers. However, proof was submitted to National Treasury in line with Circular 86, to verify that there was indeed a commitment. The matter was then raised during the Mid-Year budget engagement with National Treasury and they indicated that they will institute adequate reviews going forward before rollovers are approved.

4.3 Re-allocation of Capital budget amounts

4.3.1 Additional Funds and New projects identified

Various Directorates submitted request for adjustments due to under or over budgeting, price escalations and unforeseen needs identified. Section 19 of the Local Government Municipal Finance Management Act stipulates the following:

“A municipality may spend money on capital projects only if –

- a) the money for the project, excluding the cost of feasibility studies conducted by or on behalf of the municipality, has been appropriated in the capital budget referred to in section 17 (2)
- b) the project, including the total cost has been approved by the council
- c) section 33 has been complied with, to the extent that that section may be applicable to the project; and
- d) the sources of funding have been considered, are available and have not been committed for other purposes.

The Capital Expenditure increased to R 1 231 379 000 will be funded as follows:

MULTI YEAR BUDGET	Funding	Original Budget	Adjustment	Revised Budget
Description				
Municipal Infrastructure Grant (MIG)	MIG	293 167 000	- 1 273 726	291 893 274
Regional Bulk Infrastructure Grant	RBIG	209 676 000	-	209 676 000
Neighbourhood Dev Partnership Grant	NDPG	26 000 000	15 027 000	41 027 000
Public Transport Infrastructure System Grant (PTIG)	PTIG	122 112 000	25 000 000	147 112 000
Total DoRA Allocations		650 955 000	38 753 274	689 708 274
Borrowings	LOAN	134 000 000	-	134 000 000
Bridging/ Pledging	PTISG PLI	105 000 000	-105 000 000	-
Own Funds		340 163 000	67 507 726	407 670 726
TOTAL NEW & ROLL OVER PROJECTS		1 230 118 000	1 261 000	1 231 379 000

4.4 Additional requests - operating expenses

The following adjustments to the amount of R 51 582 169 were received by the different Directorates. The impact of the changes on the different categories of the Operating expenditure as the result of the adjustments will be as follows:

Description	Budget Year 2017/18		
	Original Budget	Total Adjusts.	Adjusted Budget
R thousands			
Expenditure By Type			
Employee related costs	743 622	17 176	760 798
Remuneration of councillors	38 152	–	38 152
Debt impairment	55 000	–	55 000
Depreciation & asset impairment	185 000	–	185 000
Finance charges	80 000	(40 000)	40 000
Bulk purchases	854 322	–	854 322
Other materials	204 967	(186 622)	18 345
Contracted services	330 136	396 762	726 898
Transfers and subsidies	5 720	4 000	9 720
Other expenditure	405 339	(139 734)	265 605
Loss on disposal of PPE		–	–
Total Expenditure	2 902 258	51 582	2 953 840

- Significant amount of money which were misallocated under repairs and maintenance and other expenditure will be reclassified to contracted services
- Reduce Finance Charges by R 40 000 000
- Additional grant of R 4 000 000 to support Cash Flow for PHA

Total amount of R 9 250 0000 allocated for training which is to cater for employees and Councillor based on the training needs.

4.5 The impact of the adjustments will be as follows:

- Total Revenue including capital and operating transfers has increased by R108 892 000 from R3 943 218 000 to R 4 052 109 000.
- Additional R 51 582 169 on operating expenditure will be adjusted. The total operating expenditure of the Municipality has been adjusted from R 2 902 258 000 to R 2 953 840 000.
- Capital Expenditure increased by R 1 261 000 from R 1 230 118 000 to R 1 231 379 000.

RECOMMEND

1. That in terms of section 28 of the Municipal Finance Management Act, 56 of 2003, the adjustments budget of the Polokwane Municipality for the financial year 2017/2018; and single year capital appropriations with approved as set-out in the following tables:

- 1.1 Table B2 -Budgeted Financial Performance (revenue and expenditure by standard classification);

- 1.2 Table B4 -Budgeted Financial Performance (revenue by source and expenditure by type); and

- 1.3 Table B5 -Single year capital appropriations by standard classification and associated funding by source.

2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, Asset management and basic service delivery targets are adopted as set-out in the following tables:

- 2.1 Table B1 -Adjustments Budget Summary;

- 2.2 Table B3 -Adjustments Budget Financial Performance (revenue and expenditure by Municipal vote);

- 2.3 Table B6 -Budgeted Financial Position;

- 2.4 Table B7 -Budgeted Cash Flows;

- 2.5 Table B8 -Cash backed reserves and accumulated surplus reconciliation;

- 2.6 Table B9 -Asset management; and

- 2.7 Table B10 -Basic service delivery measurement.

Polokwane Housing Association Adjustment Budget

5. Budget Tables

Table B1 Adjustments Budget Summary

Description	Budget Year 2017/18										Budget	Budget
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Year +1	Year +2
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	2018/19	2019/20
	1	2	3	4	5	6	7	8				
	A	A1	B	C	D	E	F	G	H			
R thousands												
Financial Performance												
Property rates	388 192	-	-	-	-	-	-	-	388 192	411 483	436 172	
Service charges	1 484 279	-	-	-	-	-	(92 540)	(92 540)	1 391 739	1 632 709	1 792 949	
Investment revenue	44 944	-	-	-	-	-	-	-	44 944	47 641	50 500	
Transfers recognised - operational	968 911	-	-	-	-	9 396	(2 897)	6 499	975 410	956 082	1 028 010	
Other own revenue	405 936	-	-	-	-	-	156 180	156 180	562 116	353 848	389 959	
Total Revenue (excluding capital transfers and contributions)	3 292 262	-	-	-	-	9 396	60 743	70 139	3 362 401	3 401 763	3 697 590	
Employee costs	743 622	-	-	-	-	-	17 176	17 176	760 798	788 239	835 533	
Remuneration of councillors	38 152	-	-	-	-	-	-	-	38 152	40 441	42 867	
Depreciation & asset impairment	185 000	-	-	-	-	-	-	-	185 000	199 948	211 945	
Finance charges	80 000	-	-	-	-	-	(40 000)	(40 000)	40 000	88 000	120 000	
Materials and bulk purchases	1 059 289	-	-	-	-	-	(186 622)	(186 622)	872 667	1 117 843	1 183 623	
Transfers and grants	5 720	-	-	-	-	-	4 000	4 000	9 720	15 720	15 720	
Other expenditure	790 475	-	-	-	-	-	257 028	257 028	1 047 503	700 093	807 077	
Total Expenditure	2 902 258	-	-	-	-	-	51 582	51 582	2 953 840	2 950 284	3 216 766	
Surplus/(Deficit)	390 004	-	-	-	-	9 396	9 161	18 557	408 561	451 479	480 824	
Transfers recognised - capital	650 955	-	-	-	-	35 857	2 897	38 753	689 708	758 454	1 164 787	
Contributions recognised - capital & contrib	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	1 040 959	-	-	-	-	45 252	12 057	57 310	1 098 269	1 209 933	1 645 611	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	1 040 959	-	-	-	-	45 252	12 057	57 310	1 098 269	1 209 933	1 645 611	
Capital expenditure & funds sources												
Capital expenditure	1 230 118	-	-	-	-	35 857	(34 596)	1 261	1 231 379	1 346 685	1 647 837	
Transfers recognised - capital	650 955	-	-	-	-	35 857	2 897	38 753	689 708	758 454	1 164 787	
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	239 000	-	-	-	-	-	(105 000)	(105 000)	134 000	-	-	
Internally generated funds	340 163	-	-	-	-	-	67 508	67 508	407 671	443 898	483 050	
Total sources of capital funds	1 230 118	-	-	-	-	35 857	(34 596)	1 261	1 231 379	1 202 352	1 647 837	
Financial position												
Total current assets	794 481	-	-	-	-	-	202 867	202 867	997 347	757 767	833 782	
Total non current assets	11 116 515	-	-	-	-	-	3 080 062	3 080 062	14 196 577	11 400 558	11 405 558	
Total current liabilities	672 322	-	-	-	-	-	181 734	181 734	854 056	704 146	702 166	
Total non current liabilities	708 883	-	-	-	-	-	(85 028)	(85 028)	623 856	704 470	755 756	
Community wealth/Equity	10 529 790	-	-	-	-	-	3 186 222	3 186 222	13 716 012	10 749 709	10 781 419	
Cash flows												
Net cash from (used) operating	1 146 590	-	-	-	-	30 225	(105 589)	(75 364)	1 071 227	1 314 929	1 757 516	
Net cash from (used) investing	(1 139 912)	-	-	-	-	-	-	-	(1 139 912)	(1 105 866)	(1 573 419)	
Net cash from (used) financing	199 000	-	-	-	-	-	(105 000)	(105 000)	94 000	(110 450)	(52 082)	
Cash/cash equivalents at the year end	303 716	-	-	-	-	30 225	(290 614)	(260 389)	43 327	141 940	273 955	

Table B1 Adjustments Budget Summary- continued

Description	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
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
<u>Cash backing/surplus reconciliation</u>											
Cash and investments available	488 671	-	-	-	-	-	(43 055)	(43 055)	445 616	627 283	770 298
Application of cash and investments	254 978	-	-	-	-	-	(104 596)	(104 596)	150 382	384 862	500 071
Balance - surplus (shortfall)	233 693	-	-	-	-	-	61 541	61 541	295 233	242 421	270 227
<u>Asset Management</u>											
Asset register summary (WDV)	10 967 707	-	-	-	-	-	-	-	10 967 707	11 211 472	11 211 472
Depreciation & asset impairment	178 096	-	-	-	-	-	-	-	178 096	199 948	211 945
Renewal of Existing Assets	290 823	-	-	-	-	-	(96 335)	(96 335)	194 488	204 018	215 312
Repairs and Maintenance	204 967	-	-	-	-	-	(204 967)	(204 967)	-	212 261	223 706
<u>Free services</u>											
Cost of Free Basic Services provided	70 923	-	-	-	-	-	-	-	70 923	81 356	90 640
Revenue cost of free services provided	104 417	-	-	-	-	-	-	-	104 417	111 890	107 179
<u>Households below minimum service level</u>											
Water:	8	-	-	-	-	-	-	-	8	9	9
Sanitation/sewage:	130	-	-	-	-	-	-	-	130	133	135
Energy:	39	-	-	-	-	-	-	-	39	40	40
Refuse:	114	-	-	-	-	-	-	-	114	117	119

Table B2 Adjustments Budget Financial Performance (standard classification)

Standard Description	Budget Year 2017/18									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional											
Governance and administration	2 302 079	-	-	-	-	30 225	78 667	108 892	2 410 971	2 359 238	2 893 181
Executive and council	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 302 079	-	-	-	-	30 225	78 667	108 892	2 410 971	2 359 238	2 893 181
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	45 392	-	-	-	-	-	-	-	45 392	48 115	51 003
Community and social services	5 075	-	-	-	-	-	-	-	5 075	5 379	5 702
Sport and recreation	9 439	-	-	-	-	-	-	-	9 439	10 005	10 605
Public safety	30 844	-	-	-	-	-	-	-	30 844	32 695	34 657
Housing	34	-	-	-	-	-	-	-	34	36	38
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	109 119	-	-	-	-	-	-	-	109 119	117 666	122 606
Planning and development	92 876	-	-	-	-	-	-	-	92 876	100 448	104 355
Road transport	13 615	-	-	-	-	-	-	-	13 615	14 432	15 298
Environmental protection	2 628	-	-	-	-	-	-	-	2 628	2 786	2 953
Trading services	1 486 627	-	-	-	-	-	-	-	1 486 627	1 635 198	1 795 588
Energy sources	972 480	-	-	-	-	-	-	-	972 480	1 069 721	1 176 686
Water management	313 506	-	-	-	-	-	-	-	313 506	344 853	379 332
Waste water management	94 496	-	-	-	-	-	-	-	94 496	103 946	111 310
Waste management	106 145	-	-	-	-	-	-	-	106 145	116 678	128 259
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	3 943 217	-	-	-	-	30 225	78 667	108 892	4 052 109	4 160 217	4 862 377
Expenditure - Functional											
Governance and administration	972 460	-	-	-	-	-	51 582	51 582	1 024 042	984 784	1 135 612
Executive and council	243 014	-	-	-	-	-	51 582	51 582	294 596	285 517	310 820
Finance and administration	717 756	-	-	-	-	-	-	-	717 756	689 473	814 530
Internal audit	11 690	-	-	-	-	-	-	-	11 690	9 794	10 262
Community and public safety	272 491	-	-	-	-	-	-	-	272 491	279 931	296 460
Community and social services	64 741	-	-	-	-	-	-	-	64 741	68 214	72 040
Sport and recreation	159 914	-	-	-	-	-	-	-	159 914	161 220	170 893
Public safety	34 934	-	-	-	-	-	-	-	34 934	36 893	39 107
Housing	8 235	-	-	-	-	-	-	-	8 235	8 682	9 203
Health	4 667	-	-	-	-	-	-	-	4 667	4 922	5 217
Economic and environmental services	384 563	-	-	-	-	-	-	-	384 563	333 752	361 505
Planning and development	92 826	-	-	-	-	-	-	-	92 826	98 376	106 468
Road transport	291 055	-	-	-	-	-	-	-	291 055	234 657	254 275
Environmental protection	681	-	-	-	-	-	-	-	681	718	761
Trading services	1 272 745	-	-	-	-	-	-	-	1 272 745	1 351 817	1 423 188
Energy sources	806 231	-	-	-	-	-	-	-	806 231	860 685	909 326
Water management	301 177	-	-	-	-	-	-	-	301 177	318 919	337 975
Waste water management	100 353	-	-	-	-	-	-	-	100 353	103 550	103 123
Waste management	64 984	-	-	-	-	-	-	-	64 984	68 663	72 765
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	2 902 258	-	-	-	-	-	51 582	51 582	2 953 840	2 950 284	3 216 766
Surplus/ (Deficit) for the year	1 040 959	-	-	-	-	30 225	27 084	57 310	1 098 269	1 209 933	1 645 611

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

Vote Description	Budget Year 2017/18									Budget Year	Budget Year	
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	+1 2018/19	+2 2019/20	
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted	
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote												
Vote 1 - COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manger	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	1 380 720	-	-	-	-	-	-	-	1 380 720	1 518 773	1 667 596	
Vote 5 - Community Services	177 708	-	-	-	-	-	-	-	177 708	192 534	208 666	
Vote 6 - Community Development	10 941	-	-	-	-	-	-	-	10 941	11 597	12 293	
Vote 7 - Corporate and Shared Services	5 033	-	-	-	-	-	-	-	5 033	5 335	5 655	
Vote 8 - Planning and Economic Development	71 800	-	-	-	-	-	-	-	71 800	78 107	80 674	
Vote 9 - Budget and Treasury	2 297 016	-	-	-	-	30 225	78 667	108 892	2 405 908	2 353 871	2 887 492	
Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	3 943 217	-	-	-	-	30 225	78 667	108 892	4 052 109	4 160 217	4 862 377	
Expenditure by Vote												
Vote 1 - COUNCIL	202 689	-	-	-	-	-	-	-	202 689	228 920	243 371	
Vote 2 - Office of the Municipal Manger	67 350	-	-	-	-	-	-	-	67 350	82 617	94 911	
Vote 3 - Strategic Planning Monitoring and Evaluation	33 256	-	-	-	-	-	-	-	33 256	35 139	37 247	
Vote 4 - Engineering Services	1 311 939	-	-	-	-	-	-	-	1 311 939	1 392 296	1 466 113	
Vote 5 - Community Services	337 368	-	-	-	-	-	-	-	337 368	347 482	365 411	
Vote 6 - Community Development	207 040	-	-	-	-	-	-	-	207 040	215 258	227 909	
Vote 7 - Corporate and Shared Services	175 048	-	-	-	-	-	-	-	175 048	185 707	195 413	
Vote 8 - Planning and Economic Development	76 651	-	-	-	-	-	-	-	76 651	81 242	88 306	
Vote 9 - Budget and Treasury	394 950	-	-	-	-	-	51 582	51 582	446 532	351 990	461 134	
Vote 10 - Transport Operations	95 967	-	-	-	-	-	-	-	95 967	29 633	36 950	
Total Expenditure by Vote	2 902 258	-	-	-	-	-	51 582	51 582	2 953 840	2 950 284	3 216 766	
Surplus/ (Deficit) for the year	1 040 959	-	-	-	-	30 225	27 084	57 310	1 098 269	1 209 933	1 645 611	

Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

Description	Budget Year 2017/18									Budget Year +1	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	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 Source											
Property rates	388 192	-	-	-	-	-	-	-	388 192	411 483	436 172
Service charges - electricity revenue	972 299	-	-	-	-	-	-	-	972 299	1 069 530	1 176 483
Service charges - water revenue	313 385	-	-	-	-	-	(92 540)	(92 540)	220 845	344 724	379 196
Service charges - sanitation revenue	94 496	-	-	-	-	-	-	-	94 496	103 946	111 310
Service charges - refuse revenue	104 099	-	-	-	-	-	-	-	104 099	114 509	125 960
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 454	-	-	-	-	-	-	-	35 454	37 581	39 836
Interest earned - external investments	44 944	-	-	-	-	-	-	-	44 944	47 641	50 500
Interest earned - outstanding debtors	66 742	-	-	-	-	-	-	-	66 742	70 747	74 992
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 000	-	-	-	-	-	-	-	24 000	25 440	26 967
Licences and permits	14 046	-	-	-	-	-	-	-	14 046	14 889	15 782
Agency services	21 124	-	-	-	-	-	-	-	21 124	22 391	23 734
Transfers and subsidies	968 911	-	-	-	-	9 396	(2 897)	6 499	975 410	956 082	1 028 010
Other revenue	203 570	-	-	-	-	-	197 180	197 180	400 750	137 340	162 580
Gains on disposal of PPE	41 000	-	-	-	-	-	(41 000)	(41 000)	-	45 460	46 068
Total Revenue (excluding capital transfers and contributions)	3 292 262	-	-	-	-	9 396	60 743	70 139	3 362 401	3 401 763	3 697 590
Expenditure By Type											
Employee related costs	743 622	-	-	-	-	-	17 176	17 176	760 798	788 239	835 533
Remuneration of councillors	38 152	-	-	-	-	-	-	-	38 152	40 441	42 867
Debt impairment	55 000	-	-	-	-	-	-	-	55 000	57 000	62 000
Depreciation & asset impairment	185 000	-	-	-	-	-	-	-	185 000	199 948	211 945
Finance charges	80 000	-	-	-	-	-	(40 000)	(40 000)	40 000	88 000	120 000
Bulk purchases	854 322	-	-	-	-	-	-	-	854 322	905 582	959 917
Other materials	204 967	-	-	-	-	-	(186 622)	(186 622)	18 345	212 261	223 706
Contracted services	330 136	-	-	-	-	-	396 762	396 762	726 898	210 271	292 416
Transfers and subsidies	5 720	-	-	-	-	-	4 000	4 000	9 720	15 720	15 720
Other expenditure	405 339	-	-	-	-	-	(139 734)	(139 734)	265 605	432 822	452 662
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	2 902 258	-	-	-	-	-	51 582	51 582	2 953 840	2 950 284	3 216 766
Surplus/(Deficit)	390 004	-	-	-	-	9 396	9 161	18 557	408 561	451 479	480 824
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	650 955	-	-	-	-	35 857	17 924	38 753	689 708	758 454	1 164 787
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	1 040 959	-	-	-	-	45 252	27 084	57 310	1 098 269	1 209 933	1 645 611
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 040 959	-	-	-	-	45 252	27 084	57 310	1 098 269	1 209 933	1 645 611
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 040 959	-	-	-	-	45 252	27 084	57 310	1 098 269	1 209 933	1 645 611
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1 040 959	-	-	-	-	45 252	27 084	57 310	1 098 269	1 209 933	1 645 611

Table B5 Adjustments Capital Expenditure Budget by vote and funding

Description	Budget Year 2017/18										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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands												
Capital expenditure - Vote												
Single-year expenditure to be adjusted												
Vote 1 - COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manger	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	-	144 333	-
Vote 4 - Engineering Services	819 524	-	-	-	-	34 532	15 603	50 135	869 659	1 036 178		1 492 250
Vote 5 - Community Services	35 332	-	-	-	-	-	(7 296)	(7 296)	28 036	27 380		24 750
Vote 6 - Community Development	93 249	-	-	-	-	1 325	(17 055)	(15 730)	77 519	87 408		90 300
Vote 7 - Corporate and Shared Services	43 750	-	-	-	-	-	59 500	59 500	103 250	7 250		6 300
Vote 8 - Planning and Economic Development	10 000	-	-	-	-	-	(3 000)	(3 000)	7 000	13 500		4 500
Vote 9 - Budget and Treasury	6 151	-	-	-	-	-	152	152	6 303	2 000		2 000
Vote 10 - Transport Operations	222 112	-	-	-	-	-	(82 500)	(82 500)	139 612	28 636		27 737
Capital single-year expenditure sub-total	1 230 118	-	-	-	-	35 857	(34 596)	1 261	1 231 379	1 346 685		1 647 837
Total Capital Expenditure - Vote	1 230 118	-	-	-	-	35 857	(34 596)	1 261	1 231 379	1 346 685		1 647 837
Capital Expenditure - Functional												
Governance and administration	49 898	-	-	-	-	-	59 652	59 652	109 550	9 250		8 300
Executive and council												
Finance and administration	49 898						59 652	59 652	109 550	9 250		8 300
Internal audit												
Community and public safety	112 030	-	-	-	-	1 325	(17 200)	(15 875)	96 155	101 588		107 750
Community and social services	54 000						422	422	54 422	43 950		61 400
Sport and recreation	50 249					1 325	(17 455)	(16 130)	34 119	52 758		40 000
Public safety	7 781						(167)	(167)	7 614	4 880		6 350
Housing												
Health												
Economic and environmental services	418 716	-	-	-	-	22 016	(4 376)	17 640	436 356	339 604		346 798
Planning and development	10 000						(3 000)	(3 000)	7 000	13 500		4 500
Road transport	408 716					22 016	(1 376)	20 640	429 356	326 104		342 298
Environmental protection												
Trading services	649 474	-	-	-	-	12 516	(72 672)	(60 156)	589 318	751 910		1 184 989
Energy sources	84 050						(25 650)	(25 650)	58 400	160 100		163 000
Water management	416 838					8 419	6 261	14 680	431 518	464 923		604 689
Waste water management	132 035					4 097	(46 132)	(42 035)	90 000	113 687		410 000
Waste management	16 551						(7 151)	(7 151)	9 400	13 200		7 300
Other												
Total Capital Expenditure - Functional	1 230 118	-	-	-	-	35 857	(34 596)	1 261	1 231 379	1 202 352		1 647 837
Funded by:												
National Government	650 955					35 857	2 897	38 753	689 708	758 454		1 164 787
Provincial Government												
District Municipality												
Other transfers and grants												
Transfers recognised - capital	650 955	-	-	-	-	35 857	2 897	38 753	689 708	758 454		1 164 787
Public contributions & donations												
Borrowing	239 000						(105 000)	(105 000)	134 000			
Internally generated funds	340 163						67 508	67 508	407 671	443 898		483 050
Total Capital Funding	1 230 118	-	-	-	-	35 857	(34 596)	1 261	1 231 379	1 202 352		1 647 837

Table B6 Adjustments Budget Financial Position

Description	Budget Year 2017/18									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS											
Current assets											
Cash	266 471						(168 433)	(168 433)	98 038	365 083	497 098
Call investment deposits	99 000	-	-	-	-	-	-	-	99 000	104 000	110 000
Consumer debtors	352 296	-	-	-	-	-	182 387	182 387	534 683	206 970	144 970
Other debtors	40 000						60 242	60 242	100 242	45 000	45 000
Current portion of long-term receivables	500						(500)	(500)	-	500	500
Inventory	36 214						129 171	129 171	165 385	36 214	36 214
Total current assets	794 481	-	-	-	-	-	202 867	202 867	997 347	757 767	833 782
Non current assets											
Long-term receivables							152	152	152		
Investments	123 200						125 378	125 378	248 578	158 200	163 200
Investment property	658 489						(1 513)	(1 513)	656 976	658 489	658 489
Investment in Associate									-		
Property, plant and equipment	10 291 534	-	-	-	-	-	573 545	573 545	10 865 079	10 545 887	10 545 887
Agricultural	8 999						(8 999)	(8 999)	-	14 278	14 278
Biological	2 074	-					13 497	13 497	15 571	2 508	2 508
Intangible	15 609						(12 507)	(12 507)	3 102	4 588	4 588
Other non-current assets	16 609						2 390 509	2 390 509	2 407 118	16 609	16 609
Total non current assets	11 116 515	-	-	-	-	-	3 080 062	3 080 062	14 196 577	11 400 558	11 405 558
TOTAL ASSETS	11 910 995	-	-	-	-	-	3 282 929	3 282 929	15 193 924	12 158 326	12 239 341
LIABILITIES											
Current liabilities											
Bank overdraft									-	-	
Borrowing	122 499	-	-	-	-	-	-	-	122 499	112 949	54 581
Consumer deposits	75 000						(4 047)	(4 047)	70 953	75 000	75 000
Trade and other payables	404 823	-	-	-	-	-	185 781	185 781	590 604	446 198	502 585
Provisions	70 000								70 000	70 000	70 000
Total current liabilities	672 322	-	-	-	-	-	181 734	181 734	854 056	704 146	702 166
Non current liabilities											
Borrowing	518 013	-	-	-	-	-	(196 033)	(196 033)	321 980	458 349	469 635
Provisions	190 870	-	-	-	-	-	111 005	111 005	301 875	246 121	286 121
Total non current liabilities	708 883	-	-	-	-	-	(85 028)	(85 028)	623 856	704 470	755 756
TOTAL LIABILITIES	1 381 205	-	-	-	-	-	96 706	96 706	1 477 912	1 408 617	1 457 922
NET ASSETS	10 529 790	-	-	-	-	-	3 186 222	3 186 222	13 716 012	10 749 709	10 781 419
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	7 121 271	-	-	-	-	-	(605 172)	(605 172)	6 516 099	7 341 190	7 372 900
Reserves	3 408 519	-	-	-	-	-	3 791 394	3 791 394	7 199 914	3 408 519	3 408 519
Minorities' interests	-								-		
TOTAL COMMUNITY WEALTH/EQUITY	10 529 790	-	-	-	-	-	3 186 222	3 186 222	13 716 012	10 749 709	10 781 419

Table B7 Adjustments Budget Cash Flows

Description	Budget Year 2017/18									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	341 609							-	341 609	362 105	383 831
Service charges	1 331 879							-	1 331 879	1 465 069	1 608 909
Other revenue	278 799						(73 413)	(73 413)	205 386	222 573	251 737
Government - operating	968 911					9 396	(2 897)	6 499	975 410	956 082	1 028 010
Government - capital	650 955					20 830	17 924	38 753	689 708	758 454	1 164 787
Interest	103 868							-	103 868	110 101	116 708
Dividends								-	-		
Payments											
Suppliers and employees	(2 447 711)						(83 203)	(83 203)	(2 530 914)	(2 460 136)	(2 666 746)
Finance charges	(76 000)						40 000	40 000	(36 000)	(83 600)	(114 000)
Transfers and Grants	(5 720)						(4 000)	(4 000)	(9 720)	(15 720)	(15 720)
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 146 590	-	-	-	-	30 225	(105 589)	(75 364)	1 071 227	1 314 929	1 757 516
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	28 700							-	28 700	36 368	41 461
Decrease (increase) in non-current debtors								-	-		
Decrease (increase) other non-current receivables								-	-		
Decrease (increase) in non-current investments								-	-		
Payments											
Capital assets	(1 168 612)							-	(1 168 612)	(1 142 234)	(1 614 880)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 139 912)	-	-	-	-	-	-	-	(1 139 912)	(1 105 866)	(1 573 419)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-	-		
Borrowing long term/refinancing	310 000						(105 000)	(105 000)	205 000		
Increase (decrease) in consumer deposits	40 000							-	40 000		
Payments											
Repayment of borrowing	(151 000)							-	(151 000)	(110 450)	(52 082)
NET CASH FROM/(USED) FINANCING ACTIVITIES	199 000	-	-	-	-	-	(105 000)	(105 000)	94 000	(110 450)	(52 082)
NET INCREASE/ (DECREASE) IN CASH HELD	205 678	-	-	-	-	30 225	(210 589)	(180 364)	25 314	98 612	132 015
Cash/cash equivalents at the year begin:	98 038						(80 025)	(80 025)	18 013	43 327	141 940
Cash/cash equivalents at the year end:	303 716					30 225	(290 614)	(260 389)	43 327	141 940	273 955

Table B8 Cash backed reserves/accumulated surplus reconciliation

Description	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
	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	303 716	-	-	-	-	30 225	(290 614)	(260 389)	43 327	141 940	273 955
Other current investments > 90 days	61 755	-	-	-	-	(30 225)	122 181	91 956	153 711	327 144	333 144
Non current assets - Investments	123 200	-	-	-	-	-	125 378	125 378	248 578	158 200	163 200
Cash and investments available:	488 671	-	-	-	-	-	(43 055)	(43 055)	445 616	627 283	770 298
Applications of cash and investments											
Unspent conditional transfers	54 823	-	-	-	-	-	65 334	65 334	120 158	46 198	52 585
Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	7 696	-	-	-	-	-	(46 730)	(46 730)	(39 034)	180 465	284 286
Other provisions	69 259	-	-	-	-	-	-	-	69 259	-	-
Long term investments committed	123 200	-	-	-	-	-	(123 200)	(123 200)	-	158 200	163 200
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	254 978	-	-	-	-	-	(104 596)	(104 596)	150 382	384 862	500 071
Surplus(shortfall)	233 693	-	-	-	-	-	61 541	61 541	295 233	242 421	270 227

Table B9 Asset Management

Description	Budget Year 2017/18									Budget	Budget
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	7	8	9	10	11	12	13	14			
R thousands	A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	866 209	-	-	-	-	35 857	(291 370)	(255 514)	610 695	800 575	1 176 025
<i>Roads Infrastructure</i>	269 950	-	-	-	-	22 016	(207 119)	(185 103)	84 847	116 136	109 886
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	10 531	10 531	10 531	-	-
<i>Electrical Infrastructure</i>	71 900	-	-	-	-	-	(30 500)	(30 500)	41 400	108 750	115 500
<i>Water Supply Infrastructure</i>	270 338	-	-	-	-	8 419	(119 919)	(111 500)	158 838	363 982	473 689
<i>Sanitation Infrastructure</i>	132 035	-	-	-	-	4 097	(178 167)	(174 070)	(42 035)	113 687	410 000
<i>Solid Waste Infrastructure</i>	15 101	-	-	-	-	-	(7 751)	(7 751)	7 350	9 800	6 800
Infrastructure	759 324	-	-	-	-	34 532	(532 924)	(498 392)	260 931	712 355	1 115 875
Community Facilities	12 886	-	-	-	-	-	(5 631)	(5 631)	7 255	14 030	27 350
Sport and Recreation Facilities	40 249	-	-	-	-	1 325	(24 556)	(23 231)	17 018	51 440	15 000
Community Assets	53 135	-	-	-	-	1 325	(30 187)	(28 862)	24 273	65 470	42 350
Revenue Generating	10 000	-	-	-	-	-	(10 000)	(10 000)	-	13 500	4 500
Non-revenue Generating	-	-	-	-	-	-	11 500	11 500	11 500	-	-
Investment properties	10 000	-	-	-	-	-	1 500	1 500	11 500	13 500	4 500
Operational Buildings	5 500	-	-	-	-	-	83 702	83 702	89 202	6 000	10 000
Housing	-	-	-	-	-	-	2 000	2 000	2 000	-	-
Other Assets	5 500	-	-	-	-	-	85 702	85 702	91 202	6 000	10 000
Biological or Cultivated Assets	-	-	-	-	-	-	600	600	600	-	-
Licences and Rights	750	-	-	-	-	-	(750)	(750)	-	750	800
Intangible Assets	750	-	-	-	-	-	(750)	(750)	-	750	800
Computer Equipment	2 000	-	-	-	-	-	42 252	42 252	44 252	2 000	2 000
Furniture and Office Equipment	500	-	-	-	-	-	1 770	1 770	2 270	500	500
Machinery and Equipment	-	-	-	-	-	-	8 667	8 667	8 667	-	-
Transport Assets	35 000	-	-	-	-	-	132 000	132 000	167 000	-	-
Total Renewal of Existing Assets to be adjusted	290 823	-	-	-	-	-	(96 335)	(96 335)	194 488	204 018	215 312
<i>Roads Infrastructure</i>	106 380	-	-	-	-	-	(15 529)	(15 529)	90 851	119 968	137 412
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	14 893	14 893	14 893	-	-
<i>Electrical Infrastructure</i>	12 250	-	-	-	-	-	(6 150)	(6 150)	6 100	51 350	47 500
<i>Water Supply Infrastructure</i>	134 000	-	-	-	-	-	(66 356)	(66 356)	67 644	-	-
<i>Solid Waste Infrastructure</i>	1 450	-	-	-	-	-	(1 450)	(1 450)	0	3 400	500
<i>Information and Communication Infrastru</i>	-	-	-	-	-	-	15 000	15 000	15 000	-	-

LIM354 Polokwane - Table B9 Asset Management continued

Description	Budget Year 2017/18									Budget	Budget
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	7	8	9	10	11	12	13	14			
	A	A1	B	C	D	E	F	G	H		
R thousands											
Infrastructure	254 080	-	-	-	-	-	(59 592)	(59 592)	194 488	174 718	185 412
Community Facilities	5 095	-	-	-	-	-	(5 095)	(5 095)	-	12 450	16 550
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Assets	5 095	-	-	-	-	-	(5 095)	(5 095)	-	12 450	16 550
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	27 248	-	-	-	-	-	(27 248)	(27 248)	-	10 000	9 350
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	27 248	-	-	-	-	-	(27 248)	(27 248)	-	10 000	9 350
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	3 000	-	-	-	-	-	(3 000)	(3 000)	-	4 500	3 500
Intangible Assets	3 000	-	-	-	-	-	(3 000)	(3 000)	-	4 500	3 500
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Libraries	1 400	-	-	-	-	-	(1 400)	(1 400)	-	2 350	500
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be	73 086	-	-	-	-	-	353 110	353 110	426 196	197 759	256 500
<i>Roads Infrastructure</i>	32 386	-	-	-	-	-	(5 704)	(5 704)	26 682	90 000	95 000
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	1 950	1 950	1 950	-	-
<i>Electrical Infrastructure</i>	-	-	-	-	-	-	10 250	10 250	10 250	-	-
<i>Water Supply Infrastructure</i>	12 500	-	-	-	-	-	177 036	177 036	189 536	100 941	131 000
<i>Sanitation Infrastructure</i>	-	-	-	-	-	-	147 035	147 035	147 035	-	-
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	1 100	1 100	1 100	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastru</i>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	44 886	-	-	-	-	-	331 667	331 667	376 553	190 941	226 000
Community Facilities	6 450	-	-	-	-	-	4 645	4 645	11 095	4 250	4 800
Sport and Recreation Facilities	10 000	-	-	-	-	-	9 000	9 000	19 000	1 318	25 000
Community Assets	16 450	-	-	-	-	-	13 645	13 645	30 095	5 568	29 800
Heritage Assets	-	-	-	-	-	-	800	800	800	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	5 000	-	-	-	-	-	6 148	6 148	11 148	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	5 000	-	-	-	-	-	6 148	6 148	11 148	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	3 000	-	-	-	-	-	(3 000)	(3 000)	-	-	-

LIM354 Polokwane - Table B9 Asset Management continued

Description	Budget Year 2017/18										Budget	Budget
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Year +1	Year +2
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	2018/19	2019/20
R thousands	A	7	8	9	10	11	12	13	14			
	A	A1	B	C	D	E	F	G	H			
Intangible Assets	3 000	-	-	-	-	-	(3 000)	(3 000)	-	-	-	-
Computer Equipment	3 000	-	-	-	-	-	3 000	3 000	6 000	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	800	800	800	-	-	-
Libraries	750	-	-	-	-	-	50	50	800	1 250	700	-
Total Capital Expenditure to be adjusted												
Roads Infrastructure	408 716	-	-	-	-	22 016	(228 352)	(206 336)	202 380	326 104	342 298	-
Storm water Infrastructure	-	-	-	-	-	-	27 375	27 375	27 375	-	-	-
Electrical Infrastructure	84 150	-	-	-	-	-	(26 400)	(26 400)	57 750	160 100	163 000	-
Water Supply Infrastructure	416 838	-	-	-	-	8 419	(9 239)	(820)	416 018	464 923	604 689	-
Sanitation Infrastructure	132 035	-	-	-	-	4 097	(31 132)	(27 035)	105 000	113 687	410 000	-
Solid Waste Infrastructure	16 551	-	-	-	-	-	(8 101)	(8 101)	8 450	13 200	7 300	-
Information and Communication Infrastructure	-	-	-	-	-	-	15 000	15 000	15 000	-	-	-
Infrastructure	1 058 290	-	-	-	-	34 532	(260 850)	(226 318)	831 972	1 078 014	1 527 287	-
Community Facilities	24 431	-	-	-	-	-	(6 081)	(6 081)	18 350	30 730	48 700	-
Sport and Recreation Facilities	50 249	-	-	-	-	1 325	(15 556)	(14 231)	36 018	52 758	40 000	-
Community Assets	74 680	-	-	-	-	1 325	(21 637)	(20 312)	54 368	83 488	88 700	-
Heritage Assets	-	-	-	-	-	-	800	800	800	-	-	-
Revenue Generating	10 000	-	-	-	-	-	(10 000)	(10 000)	-	13 500	4 500	-
Non-revenue Generating	-	-	-	-	-	-	11 500	11 500	11 500	-	-	-
Investment properties	10 000	-	-	-	-	-	1 500	1 500	11 500	13 500	4 500	-
Operational Buildings	37 748	-	-	-	-	-	62 602	62 602	100 350	16 000	19 350	-
Housing	-	-	-	-	-	-	2 000	2 000	2 000	-	-	-
Other Assets	37 748	-	-	-	-	-	64 602	64 602	102 350	16 000	19 350	-
Biological or Cultivated Assets	-	-	-	-	-	-	600	600	600	-	-	-
Licences and Rights	6 750	-	-	-	-	-	(6 750)	(6 750)	-	5 250	4 300	-
Intangible Assets	6 750	-	-	-	-	-	(6 750)	(6 750)	-	5 250	4 300	-
Computer Equipment	5 000	-	-	-	-	-	45 252	45 252	50 252	2 000	2 000	-
Furniture and Office Equipment	500	-	-	-	-	-	2 570	2 570	3 070	500	500	-
Machinery and Equipment	-	-	-	-	-	-	8 667	8 667	8 667	-	-	-
Transport Assets	35 000	-	-	-	-	-	132 000	132 000	167 000	-	-	-
Libraries	2 150	-	-	-	-	-	(1 350)	(1 350)	800	3 600	1 200	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	1 230 118	-	-	-	-	35 857	(34 596)	1 261	1 231 379	1 202 352	1 647 837	-
ASSET REGISTER SUMMARY - PPE (WDV)												
Roads Infrastructure	2 506 475	-	-	-	-	-	-	-	2 506 475	2 832 579	3 174 877	-
Electrical Infrastructure	928 323	-	-	-	-	-	-	-	928 323	1 088 423	1 251 423	-
Water Supply Infrastructure	2 290 403	-	-	-	-	-	-	-	2 290 403	2 755 326	3 360 015	-
Sanitation Infrastructure	766 999	-	-	-	-	-	-	-	766 999	880 686	1 290 686	-
Solid Waste Infrastructure	16 551	-	-	-	-	-	-	-	16 551	29 751	37 051	-
Information and Communication Infrastructure	3 047 073	-	-	-	-	-	-	-	3 047 073	2 088 486	440 649	-
Infrastructure	9 555 824	-	-	-	-	-	-	-	9 555 824	9 675 251	9 554 701	-
Community Facilities	24 431	-	-	-	-	-	-	-	24 431	55 161	103 861	-
Sport and Recreation Facilities	50 249	-	-	-	-	-	-	-	50 249	103 007	143 007	-

LIM354 Polokwane - Table B9 Asset Management continued

Description	Budget Year 2017/18									Budget	Budget
	Original Budget	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Year +1	Year +2
		Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	2018/19	2019/20
	7	8	9	10	11	12	13	14			
	A	A1	B	C	D	E	F	G	H		
R thousands											
Community Assets	74 680	-	-	-	-	-	-	-	74 680	158 168	246 868
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	219 548	-	-	-	-	-	-	-	219 548	233 048	237 548
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	219 548	-	-	-	-	-	-	-	219 548	233 048	237 548
Operational Buildings	654 906	-	-	-	-	-	-	-	654 906	670 906	690 256
Housing	-	-	-	-	-	-	-	-	-	-	-
Other Assets	654 906	-	-	-	-	-	-	-	654 906	670 906	690 256
Biological or Cultivated Assets	14 278	-	-	-	-	-	-	-	14 278	14 278	14 278
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	6 750	-	-	-	-	-	-	-	6 750	12 000	16 300
Intangible Assets	6 750	-	-	-	-	-	-	-	6 750	12 000	16 300
Computer Equipment	7 508	-	-	-	-	-	-	-	7 508	9 508	11 508
Furniture and Office Equipment	500	-	-	-	-	-	-	-	500	1 000	1 500
Machinery and Equipment	396 563	-	-	-	-	-	-	-	396 563	396 563	396 563
Transport Assets	35 000	-	-	-	-	-	-	-	35 000	35 000	35 000
Libraries	2 150	-	-	-	-	-	-	-	2 150	5 750	6 950
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE	10 967 707	-	-	-	-	-	-	-	10 967 707	11 211 472	11 211 472
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	185 000	-	-	-	-	-	-	-	185 000	199 948	211 945
Repairs and Maintenance by asset class	204 967	-	-	-	-	-	(186 622)	(186 622)	18 345	212 261	223 706
<i>Roads Infrastructure</i>	57 726	-	-	-	-	-	(57 726)	(57 726)	-	59 928	63 524
<i>Storm water Infrastructure</i>	1 670	-	-	-	-	-	(1 670)	(1 670)	-	1 770	1 876
<i>Electrical Infrastructure</i>	35 773	-	-	-	-	-	(35 773)	(35 773)	-	37 919	40 194
<i>Water Supply Infrastructure</i>	24 720	-	-	-	-	-	(24 720)	(24 720)	-	26 711	28 313
<i>Sanitation Infrastructure</i>	6 961	-	-	-	-	-	(6 961)	(6 961)	-	7 379	7 822
<i>Solid Waste Infrastructure</i>	11 742	-	-	-	-	-	(11 742)	(11 742)	-	12 446	13 193
<i>Rail Infrastructure</i>	53	-	-	-	-	-	(53)	(53)	-	56	59
Infrastructure	138 644	-	-	-	-	-	(138 644)	(138 644)	-	146 209	154 981
Community Facilities	20 076	-	-	-	-	-	(20 076)	(20 076)	-	17 361	18 403
Sport and Recreation Facilities	4 323	-	-	-	-	-	(4 323)	(4 323)	-	4 485	4 755
Community Assets	24 399	-	-	-	-	-	(24 399)	(24 399)	-	21 846	23 157
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	1 449	-	-	-	-	-	(1 449)	(1 449)	-	1 853	1 965
Other Assets	1 449	-	-	-	-	-	(1 449)	(1 449)	-	1 853	1 965
Licences and Rights	12 742	-	-	-	-	-	5 603	5 603	18 345	13 335	14 135
Intangible Assets	12 742	-	-	-	-	-	(12 742)	(12 742)	-	13 335	14 135
Furniture and Office Equipment	2 026	-	-	-	-	-	(2 026)	(2 026)	-	2 148	2 277
Machinery and Equipment	19 549	-	-	-	-	-	(19 549)	(19 549)	-	20 662	21 901
Transport Assets	6 158	-	-	-	-	-	(6 158)	(6 158)	-	6 208	5 290
TOTAL EXPENDITURE OTHER ITEMS to be	389 967	-	-	-	-	-	(186 622)	18 345	203 345	412 209	435 651

Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance'

Description	Budget Year 2017/18									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	6	7	8	9	10	11	12	13	2018/19	2019/20
R thousands	A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS											
Property rates											
Total Property Rates	439 072							-	439 072	464 483	478 572
less Revenue Foregone	50 880							-	50 880	53 000	42 400
Net Property Rates	388 192	-	-	-	-	-	-	-	388 192	411 483	436 172
Service charges - electricity revenue											
Total Service charges - electricity revenue	1 005 766							-	1 005 766	1 109 684	1 221 800
less Revenue Foregone	33 467							-	33 467	40 154	45 317
Net Service charges - electricity revenue	972 299	-	-	-	-	-	-	-	972 299	1 069 530	1 176 483
Service charges - water revenue											
Total Service charges - water revenue	350 915							(92 540)	258 375	386 008	424 608
less Revenue Foregone	37 530							-	37 530	41 284	45 412
Net Service charges - water revenue	313 385	-	-	-	-	-	(92 540)	(92 540)	220 845	344 724	379 196
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	123 578							-	123 578	135 936	146 500
less Revenue Foregone	29 082							-	29 082	31 990	35 190
Net Service charges - sanitation revenue	94 496	-	-	-	-	-	-	-	94 496	103 946	111 310
Service charges - refuse revenue											
Total refuse removal revenue	128 479							-	128 479	141 327	155 460
Total landfill revenue								-	-		
less Revenue Foregone	24 380							-	24 380	26 818	29 500
Net Service charges - refuse revenue	104 099	-	-	-	-	-	-	-	104 099	114 509	125 960
Other Revenue By Source											
Total 'Other' Revenue	203 570							197 180	197 180	400 750	137 340
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	474 547							-	474 547	503 020	533 202
Pension and UIF Contributions	100 925							-	100 925	106 980	113 399
Medical Aid Contributions	28 143							-	28 143	29 831	31 621
Overtime	39 679							17 176	56 855	42 059	44 583
Cellphone Allowance	336							-	336	356	377
Housing Allowances	6 880							-	6 880	7 293	7 731
Other benefits and allowances	93 112							-	93 112	98 699	104 621
sub-total	743 622	-	-	-	-	-	17 176	17 176	760 798	788 239	835 533
Less: Employees costs capitalised to PPE								-	-		
Total Employee related costs	743 622	-	-	-	-	-	17 176	17 176	760 798	788 239	835 533
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	500 000							-	500 000	600 000	700 000
Depreciation resulting from revaluation of PPE	315 000							-	315 000	400 052	488 055
Total Depreciation & asset impairment	185 000	-	-	-	-	-	-	-	185 000	199 948	211 945
Bulk purchases											
Electricity Bulk Purchases	661 052							-	661 052	700 716	742 759
Water Bulk Purchases	193 270							-	193 270	204 866	217 158
Total bulk purchases	854 322	-	-	-	-	-	-	-	854 322	905 582	959 917
Transfers and grants											
Cash transfers and grants	5 720							-	5 720		
Total transfers and grants	5 720	-	-	-	-	-	-	-	5 720	-	-
Contracted services											
Total contracted services	330 136							396 762	396 762	726 898	210 271
Other Expenditure By Type											
Total Other Expenditure	405 339							(139 734)	(139 734)	265 605	432 822
Repairs and Maintenance											
Other materials	204 967							(186 622)	(186 622)	18 345	212 261
Total Repairs and Maintenance Expenditure	204 967	-	-	-	-	-	(186 622)	(186 622)	18 345	212 261	223 706

Supporting Table SB2 Supporting detail to 'Financial Position Budget'

Description	Budget Year 2017/18									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2018/19	+2 2019/20
R thousands	A	A1	B	C	D	E	F	G	H		
ASSETS											
Call investment deposits											
Call deposits								-	-		
Other current investments	99 000							-	99 000	104 000	110 000
Total Call investment deposits	99 000	-	-	-	-	-	-	-	99 000	104 000	110 000
Consumer debtors											
Consumer debtors	673 055							311 096	311 096	984 151	713 438
Less: provision for debt impairment	320 759	-	-	-	-	-	-	128 709	128 709	449 468	568 468
Total Consumer debtors	352 296	-	-	-	-	-	-	182 387	182 387	534 683	206 970
Debt impairment provision											
Balance at the beginning of the year	265 759							128 709	128 709	394 468	449 468
Contributions to the provision	55 000							-	55 000	57 000	62 000
Bad debts written off								-	-	-	-
Balance at end of year	320 759	-	-	-	-	-	-	128 709	128 709	449 468	506 468
Property, plant & equipment											
PPE at cost/v aluation (ex cl. finance leases)	20 228 885							1 840 506	1 840 506	22 069 391	20 688 590
Leases recognised as PPE	-							-	-	-	-
Less: Accumulated depreciation	9 937 351							1 266 961	1 266 961	11 204 312	10 142 703
Total Property, plant & equipment	10 291 534	-	-	-	-	-	-	573 545	573 545	10 865 079	10 545 887
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)	2 499							-	2 499	2 499	2 499
Current portion of long-term liabilities	120 000							-	120 000	110 450	52 082
Total Current liabilities - Borrowing	122 499	-	-	-	-	-	-	-	122 499	112 949	54 581
Trade and other payables											
Creditors	350 000							120 446	120 446	470 446	400 000
Unspent conditional grants and receipts	54 823							65 334	65 334	120 158	46 198
VAT								-	-	-	-
Total Trade and other payables	404 823	-	-	-	-	-	-	185 781	185 781	590 604	446 198
Non current liabilities - Borrowing											
Borrowing	448 013							(164 135)	(164 135)	283 878	383 349
Finance leases (including PPP asset element)	70 000							(31 898)	(31 898)	38 102	75 000
Total Non current liabilities - Borrowing	518 013	-	-	-	-	-	-	(196 033)	(196 033)	321 980	458 349
Provisions - non current											
Retirement benefits	190 870							(30 391)	(30 391)	160 479	246 121
List other major items								-	-	-	-
Refuse landfill site rehabilitation								64 274	64 274	64 274	
Other								77 123	77 123	77 123	
Total Provisions - non current	190 870	-	-	-	-	-	-	111 005	111 005	301 875	246 121
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	7 121 271							(605 172)	(605 172)	6 516 099	7 341 190
Accumulated Surplus/(Deficit)	7 121 271	-	-	-	-	-	-	(605 172)	(605 172)	6 516 099	7 341 190
Reserves											
Revaluation	3 408 519							3 791 394	3 791 394	7 199 914	3 408 519
Total Reserves	3 408 519	-	-	-	-	-	-	3 791 394	3 791 394	7 199 914	3 408 519
TOTAL COMMUNITY WEALTH/EQUITY	10 529 790	-	-	-	-	-	-	3 186 222	3 186 222	13 716 012	10 781 419

Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>						
Credit Rating	Short term/long term rating					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	8,0%	0,0%	6,5%	6,7%	5,3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	41,3%	0,0%	28,3%	0,0%	0,0%
<u>Safety of Capital</u>						
Gearing	Long Term Borrowing/ Funds & Reserves	15,2%	0,0%	4,5%	13,4%	13,8%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	118,2%	0,0%	116,8%	107,6%	118,7%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	118,2%	0,0%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0,5	0,0	0,2	0,7	0,9
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11,9%	0,0%	18,9%	7,4%	5,2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
Creditors to Cash and Investments		133,3%	0,0%	1363,1%	314,4%	183,5%
<u>Other Indicators</u>						
Electricity Distribution Losses (2)	Total Volume Losses (kW)	90653714		90653714	81588343	73429509
	Total Cost of Losses (Rand '000)	45 000		45 000	40 500	36 450
	% Volume (units purchased and generated less units sold)/units purchased and generated					
Water Distribution Losses (2)	Total Volume Losses (kℓ)	8000000		8000000	7200000	6480000
	Total Cost of Losses (Rand '000)	35 000		35 000	31 500	28 350
	% Volume (units purchased and generated less units sold)/units purchased and generated					
Employee costs	Employee costs/(Total Revenue - capital revenue)	22,6%	0,0%	22,6%	23,2%	22,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6,2%	0,0%	0,0%	6,2%	6,1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8,0%	0,0%	6,7%	8,5%	9,0%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1170,7%	0,0%	1202,8%	1421,2%	1551,3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10,7%	0,0%	15,9%	6,1%	3,9%

Supporting Table SB6 Adjustments Budget - funding measurement

Description	Ref	MFMA section	2014/15	2015/16	2016/17	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b			99 771	303 716	-	43 327	141 940	273 955
Cash + investments at the yr end less applications - R'000	2	18(1)b				233 693	-	295 233	242 421	270 227
Cash year end/monthly employee/supplier payments	3	18(1)b			658 612	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)			1 716 728	1 040 959	-	1 098 269	1 209 933	1 645 611
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	8,8%	3,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	87,3%	0,0%	80,2%	87,1%	87,2%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)			1,6%	2,9%	0,0%	3,0%	2,7%	2,7%
Capital payments % of capital expenditure	8	18(1)c;19			21,2%	95,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c			61,7%	41,3%	0,0%	27,5%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a			35,7%	0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-60,2%	-24,6%
Long term receivables % change - incr(decr)	12	18(1)a							-100,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1,9%	0,0%	0,0%	1,9%	2,0%
Asset renewal % of capital budget	14	20(1)(vi)				23,6%	0,0%	15,8%	17,0%	13,1%

Supporting Table SB7 Adjustments Budget - transfers and grant receipts

Description	Budget Year 2017/18							Budget Year	Budget Year
	Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:									
Operating Transfers and Grants									
National Government:	968 911	-	-	9 396	(2 897)	6 499	975 410	956 082	1 028 010
Local Government Equitable Share	752 064			-	-	-	752 064	831 889	903 461
EPWP Incentive	4 978			-	-	-	4 978	-	-
Integrated National Electrification Programme	40 000			-	-	-	40 000	40 000	40 000
Finance Management	2 979			-	-	-	2 979	3 234	3 234
Municipal Infrastructure Grant (MIG)	59 011			7 666	22 103	29 769	88 780	52 560	46 000
Public Transport and Systems	94 622			1 730	(25 000)	(23 270)	71 352	16 899	23 451
Infrastructure skills development fund	6 213			-	-	-	6 213	6 500	6 864
Energy Efficiency and Demand Management	6 000			-	-	-	6 000	5 000	5 000
Municipal Demarcation Transition Grant	3 044			-	-	-	3 044	-	-
Total Operating Transfers and Grants	968 911	-	-	9 396	(2 897)	6 499	975 410	956 082	1 028 010
Capital Transfers and Grants									
National Government:	650 955	-	-	35 857	2 897	38 753	689 708	810 954	1 217 287
Municipal Infrastructure Grant (MIG)	293 167			20 830	(22 103)	(1 274)	291 893	312 894	341 658
Public Transport and Systems	122 112			-	25 000	25 000	147 112	81 136	80 237
Regional Bulk Infrastructure	209 676			-	-	-	209 676	286 924	646 180
Neighbourhood Development Partnership	26 000			15 027	-	15 027	41 027	35 000	39 212
Water Services Infrastructure						-	-	95 000	110 000
Total Capital Transfers and Grants	650 955	-	-	35 857	2 897	38 753	689 708	810 954	1 217 287
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 619 866	-	-	45 252	0	45 252	1 665 118	1 767 036	2 245 297

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

Description	Budget Year 2017/18							Budget Year	Budget Year
	Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	968 911	-	-	9 396	(2 897)	6 499	975 410	956 082	1 028 010
Local Government Equitable Share	752 064					-	752 064	831 889	903 461
EPWP Incentive	4 978					-	4 978	-	-
Integrated National Electrification Programme	40 000					-	40 000	40 000	40 000
Finance Management	2 979					-	2 979	3 234	3 234
Municipal Infrastructure Grant (MIG)	59 011			7 666	22 103	29 769	88 780	52 560	46 000
Public Transport and Systems	94 622			1 730	(25 000)	(23 270)	71 352	16 899	23 451
Infrastructure skills development fund	6 213					-	6 213	6 500	6 864
Energy Efficiency and Demand Management	6 000					-	6 000	5 000	5 000
Municipal Demarcation Transition Grant	3 044					-	3 044	-	-
Infrastructure skills development fund						-	-		
Total operating expenditure of Transfers and Grants:	968 911	-	-	9 396	(2 897)	6 499	975 410	956 082	1 028 010
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	650 955	-	-	35 857	2 897	38 753	689 708	810 954	1 217 287
Municipal Infrastructure Grant (MIG)	293 167			20 830	(22 103)	(1 274)	291 893	312 894	341 658
Public Transport and Systems	122 112				25 000	25 000	147 112	81 136	80 237
Regional Bulk Infrastructure	209 676			-	-	-	209 676	286 924	646 180
Neighbourhood Development Partnership	26 000			15 027	-	15 027	41 027	35 000	39 212
Water Services Infrastructure	-					-	-	95 000	110 000
Total capital expenditure of Transfers and Grants	650 955	-	-	35 857	2 897	38 753	689 708	810 954	1 217 287
Total capital expenditure of Transfers and Grants	1 619 866	-	-	45 252	0	45 252	1 665 118	1 767 036	2 245 297

Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds

Description	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands									
<u>Operating transfers and grants:</u>									
National Government:									
Balance unspent at beginning of the year				9 396		9 396	9 396		
Current year receipts	968 911					-	968 911	956 082	1 028 010
Conditions met - transferred to revenue	968 911	-	-	9 396	-	9 396	978 307	956 082	1 028 010
Conditions still to be met - transferred to liabilities						-	-		
Total operating transfers and grants revenue	968 911	-	-	9 396	-	9 396	978 307	956 082	1 028 010
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
<u>Capital transfers and grants:</u>									
National Government:									
Balance unspent at beginning of the year				20 830		20 830	20 830		
Current year receipts	650 955			15 027		15 027	665 982	758 454	1 164 787
Conditions met - transferred to revenue	650 955	-	-	35 857	-	35 857	686 812	758 454	1 164 787
Conditions still to be met - transferred to liabilities						-	-		
Total capital transfers and grants revenue	650 955	-	-	35 857	-	35 857	686 812	758 454	1 164 787
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	1 619 866	-	-	45 252	-	45 252	1 665 118	1 714 536	2 192 797
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-	-	-	-	-

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

Description	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	
	A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H			
R thousands												
Cash transfers to other municipalities												
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
PHA	5 000						4 000	4 000	9 000	15 000	15 000	
TOTAL ALLOCATIONS TO ENTITIES/EMs'	5 000	-	-	-	-	-	4 000	4 000	9 000	15 000	15 000	
Cash transfers to other Organs of State												
SPCA	720							-	720	720	720	
TOTAL ALLOCATIONS TO OTHER ORGANS OF STA	720	-	-	-	-	-	-	-	720	720	720	
Cash transfers to other Organisations												
TOTAL CASH TRANSFERS TO OTHER ORGANISATI	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5 720	-	-	-	-	-	4 000	4 000	9 720	15 720	15 720	
TOTAL NON-CASH TRANSFERS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS	5 720	-	-	-	-	-	4 000	4 000	9 720	15 720	15 720	

Supporting Table SB11 Adjustments Budget - councillor and staff benefit

Summary of remuneration	Budget Year 2017/18										% change
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
	A	500% A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages	22 666							-		22 666	0,0%
Pension and UIF Contributions	3 258							-		3 258	0,0%
Medical Aid Contributions	676							-		676	0,0%
Motor Vehicle Allowance	8 918							-		8 918	0,0%
Cellphone Allowance	2 238							-		2 238	0,0%
Housing Allowances	-							-		-	
Other benefits and allowances	397							-		397	
Sub Total - Councillors	38 152	0%						-		38 152	0,0%
Senior Managers of the Municipality											
Basic Salaries and Wages	12 007							-		12 007	0,0%
Pension and UIF Contributions	1 136							-		1 136	0,0%
Medical Aid Contributions	203							-		203	0,0%
Motor Vehicle Allowance	1 355							-		1 355	0,0%
Cellphone Allowance	-							-		-	
Housing Allowances	-							-		-	
Other benefits and allowances	419							-		419	
Sub Total - Senior Managers of Municipality	15 121	0%	-					-		15 121	0,0%
Other Municipal Staff											
Basic Salaries and Wages	422 862							-		422 862	0,0%
Pension and UIF Contributions	100 925							-		100 925	0,0%
Medical Aid Contributions	28 143						5 400	5 400		33 543	19,2%
Overtime	39 679						3 909	3 909		43 588	9,9%
Cellphone Allowance	336							-		336	0,0%
Housing Allowances	6 880							-		6 880	0,0%
Other benefits and allowances	91 525						7 867	7 867		99 392	
Sub Total - Other Municipal Staff	690 349	0%	-	-	-	-	17 176	17 176		707 525	2,5%
% increase											
Total Parent Municipality	743 622	0%	-	-	-	-	17 176	17 176		760 798	2,3%
Board Members of Entities											
Basic Salaries and Wages	1 676							-		1 676	0,0%
Pension and UIF Contributions	307							-		307	0,0%
Sub Total - Board Members of Entities	1 983	0%	-	-	-	-	-	-		1 983	0,0%
% increase											
Senior Managers of Entities											
Basic Salaries and Wages	1 076							-		1 076	0,0%
Sub Total - Senior Managers of Entities	1 076	0%	-	-	-	-	-	-		1 076	0,0%
% increase											
Other Staff of Entities											
Basic Salaries and Wages	6 242							-		6 242	0,0%
Pension and UIF Contributions	319							-		319	0,0%
Medical Aid Contributions	397							-		397	0,0%
Overtime	42							-		42	0,0%
Housing Allowances	114							-		114	0,0%
Sub Total - Other Staff of Entities	7 115	0%	-	-	-	-	-	-		7 115	0,0%
% increase											
Total Municipal Entities	10 173	0%	-	-	-	-	-	-		10 173	0,0%
TOTAL SALARY, ALLOWANCES & BENEFITS	753 795	0%	-	-	-	-	17 176	17 176		770 971	2,3%
% increase											
TOTAL MANAGERS AND STAFF	713 660	0%	-	-	-	-	17 176	17 176		730 837	2,4%

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

Description	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Revenue by Vote																
Vote 1 - COUNCIL																
Vote 2 - Office of the Municipal Manger																
Vote 3 - Strategic Planning Monitoring and Evaluation																
Vote 4 - Engineering Services	103 531	138 086	203 868	110 507	130 670	142 622	86 185	66 824	157 622	104 993	67 624	68 188	1 380 720	1 518 773	1 667 596	
Vote 5 - Community Services	13 325	17 773	26 239	14 223	16 818	18 356	11 093	8 601	20 287	13 513	8 704	8 776	177 708	192 534	208 666	
Vote 6 - Community Development	820	1 094	1 615	876	1 035	1 130	683	530	1 249	832	536	540	10 941	11 597	12 293	
Vote 7 - Corporate and Shared Services	377	503	743	403	476	520	314	244	575	383	246	249	5 033	5 335	5 655	
Vote 8 - Planning and Economic Development	5 384	7 181	10 601	5 747	6 795	7 417	4 482	3 475	8 197	5 460	3 517	3 546	71 800	78 107	80 674	
Vote 9 - Budget and Treasury	167 877	87 416	51 502	113 216	109 194	96 077	130 346	112 791	266 048	177 217	114 143	980 080	2 405 908	2 353 871	2 887 492	
Vote 10 - Transport Operations												-	-	-	-	
Total Revenue by Vote	291 315	252 053	294 569	244 971	264 988	266 122	233 103	192 464	453 977	302 398	194 770	1 061 379	4 052 109	4 160 217	4 862 377	
Expenditure by Vote																
Vote 1 - COUNCIL	16 569	17 312	18 246	15 323	15 057	18 310	16 433	15 536	16 191	16 219	16 466	21 027	202 689	228 920	243 371	
Vote 2 - Office of the Municipal Manger	5 506	5 752	6 063	5 092	5 003	6 084	5 460	5 162	5 380	5 389	5 471	6 987	67 350	82 617	94 911	
Vote 3 - Strategic Planning Monitoring and Evaluation	2 719	2 840	2 994	2 514	2 470	3 004	2 696	2 549	2 657	2 661	2 702	3 450	33 256	35 139	37 247	
Vote 4 - Engineering Services	107 245	112 052	118 099	99 182	97 460	118 517	106 365	100 560	104 799	104 983	106 577	136 100	1 311 939	1 392 296	1 466 113	
Vote 5 - Community Services	27 578	28 814	30 369	25 505	25 062	30 477	27 352	25 859	26 949	26 997	27 407	34 998	337 368	347 482	365 411	
Vote 6 - Community Development	16 925	17 683	18 638	15 652	15 380	18 703	16 786	15 870	16 539	16 568	16 819	21 478	207 040	215 258	227 909	
Vote 7 - Corporate and Shared Services	14 309	14 951	15 758	13 234	13 004	15 813	14 192	13 417	13 983	14 008	14 220	18 159	175 048	185 707	195 413	
Vote 8 - Planning and Economic Development	6 266	6 547	6 900	5 795	5 694	6 924	6 214	5 875	6 123	6 134	6 227	7 952	76 651	81 242	88 306	
Vote 9 - Budget and Treasury	67 417	9 700	(58 065)	36 266	57 452	8 010	18 767	30 273	31 549	31 605	32 084	181 474	446 532	351 990	461 134	
Vote 10 - Transport Operations	7 845	8 196	8 639	7 255	7 129	8 669	7 780	7 356	7 666	7 679	7 796	9 956	95 967	29 633	36 950	
Total Expenditure by Vote	272 378	223 849	167 640	225 817	243 712	234 513	222 046	222 457	231 835	232 243	235 769	441 581	2 953 840	2 950 284	3 216 766	
Surplus/ (Deficit)	18 937	28 204	126 929	19 154	21 276	31 609	11 057	(29 992)	222 142	70 155	(40 999)	619 797	1 098 269	1 209 933	1 645 611	



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

Description - Standard classification	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue - Functional															
Governance and administration	193 332	153 342	153 321	140 818	147 517	166 763	131 408	111 416	262 803	175 055	112 750	662 445	2 410 971	2 359 238	2 893 181
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	183 157	95 808	135 026	47 884	43 919	64 194	35 844	111 416	262 803	175 055	112 750	1 143 114	2 410 971	2 359 238	2 893 181
Internal audit	10 175	57 534	18 295	92 934	103 598	102 569	95 564	-	-	-	-	(480 669)	-	-	-
Community and public safety	448	1 135	6 918	1 040	8 842	1 726	2 625	3 817	9 005	5 998	3 864	(26)	45 392	48 115	51 003
Community and social services	118	481	6 622	530	8 211	1 357	104	246	579	386	249	(13 808)	5 075	5 379	5 702
Sport and recreation	24	-	-	-	-	-	29	457	1 078	718	462	6 671	9 439	10 005	10 605
Public safety	306	654	296	510	631	369	2 492	1 493	3 521	2 345	1 511	16 716	30 844	32 695	34 657
Housing	-	-	-	-	-	-	-	1 622	3 827	2 549	1 642	(9 606)	34	36	38
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental servi	492	695	7 079	690	532	615	894	5 281	12 457	8 298	5 344	66 742	109 119	117 666	122 606
Planning and development	481	487	411	621	500	603	12	4 495	10 603	7 062	4 549	63 052	92 876	100 448	104 355
Road transport	4	3	6 531	1	4	4	874	659	1 554	1 035	667	2 279	13 615	14 432	15 298
Environmental protection	7	205	137	68	28	8	8	127	300	200	129	1 412	2 628	2 786	2 953
Trading services	97 043	96 881	127 251	102 423	108 097	97 018	98 176	71 950	169 712	113 047	72 812	332 218	1 486 627	1 635 198	1 795 588
Energy sources	53 784	53 191	77 548	49 901	55 179	54 776	50 483	47 066	111 017	73 950	47 630	297 955	972 480	1 069 721	1 176 686
Water management	26 183	23 488	30 931	33 736	34 133	23 457	29 099	15 173	35 790	23 840	15 355	22 322	313 506	344 853	379 332
Waste water management	8 078	10 552	8 613	8 701	10 080	10 080	8 607	4 573	10 788	7 186	4 628	2 610	94 496	103 946	111 310
Waste management	8 998	9 650	10 159	10 085	8 705	8 705	9 987	5 137	12 117	8 072	5 199	9 331	106 145	116 678	128 259
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	291 315	252 053	294 569	244 971	264 988	266 122	233 103	192 464	453 977	302 398	194 770	1 061 379	4 052 109	4 160 217	4 862 377

Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification...continues

Description - Standard classification	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Expenditure - Functional															
Governance and administration	180 071	109 576	69 195	140 758	127 028	136 473	95 940	74 539	77 681	77 818	78 999	(144 035)	1 024 042	984 784	1 135 612
Executive and council	96 621	12 987	5 739	10 375	5 762	18 940	12 277	18 627	19 412	19 446	19 742	3 086	243 014	285 517	310 820
Finance and administration	28 389	84 389	33 322	68 078	67 390	94 681	62 844	55 016	57 335	57 436	58 308	102 151	769 338	689 473	814 530
Internal audit	55 061	12 200	30 134	62 305	53 876	22 852	20 819	896	934	935	950	(249 272)	11 690	9 794	10 262
Community and public safety	238	6 958	15 482	5 833	19 168	11 478	28 764	20 886	21 767	21 805	22 136	97 975	272 491	279 931	296 460
Community and social services	89	406	9 390	737	10 988	3 535	9 438	4 962	5 172	5 181	5 259	9 584	64 741	68 214	72 040
Sport and recreation	149	1 438	1 788	1 120	4 072	2 557	2 343	12 257	12 774	12 797	12 991	95 628	159 914	161 220	170 893
Public safety	-	5 070	4 020	3 953	4 064	5 362	16 088	2 678	2 791	2 795	2 838	(14 725)	34 934	36 893	39 107
Housing	-	28	247	7	27	7	637	631	658	659	669	4 665	8 235	8 682	9 203
Health	-	16	37	16	17	17	258	358	373	373	379	2 823	4 667	4 922	5 217
Economic and environmental servi	2	4 114	27 593	9 991	11 749	10 803	13 789	29 477	30 719	30 773	31 241	184 312	384 563	333 752	361 505
Planning and development	1	237	462	849	230	200	7 981	7 115	7 415	7 428	7 541	53 367	92 826	98 376	106 468
Road transport	1	3 854	27 104	8 954	11 486	10 577	5 284	22 309	23 250	23 291	23 644	131 301	291 055	234 657	254 275
Environmental protection	-	23	27	188	33	26	524	52	54	55	55	(356)	681	718	761
Trading services	92 067	103 201	55 370	69 235	85 767	75 759	83 553	97 555	101 668	101 847	103 393	303 329	1 272 745	1 351 817	1 423 188
Energy sources	75 761	81 231	29 319	46 775	55 366	47 853	51 349	61 797	64 402	64 516	65 495	162 366	806 231	860 685	909 326
Water management	13 455	16 700	18 141	19 176	20 881	23 632	22 992	23 085	24 058	24 101	24 467	70 489	301 177	318 919	337 975
Waste water management	1 134	4 369	5 226	2 839	1 036	851	3 742	7 692	8 016	8 030	8 152	49 265	100 353	103 550	103 123
Waste management	1 717	901	2 684	445	8 484	3 423	5 470	4 981	5 191	5 200	5 279	21 209	64 984	68 663	72 765
Other							-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	272 378	223 849	167 640	225 817	243 712	234 513	222 046	222 457	231 835	232 243	235 769	441 581	2 953 840	2 950 284	3 216 766
Surplus/ (Deficit) 1.	18 937	28 204	126 929	19 154	21 276	31 609	11 057	(29 992)	222 142	70 155	(40 999)	619 797	1 098 269	1 209 933	1 645 611

Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure

Description	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Revenue By Source																
Property rates	27 965	27 633	29 247	29 209	29 189	29 189	29 187	22 503	36 458	35 356	22 772	69 485	388 192	411 483	436 172	
Service charges - electricity revenue	53 784	52 154	76 496	48 914	53 254	53 611	50 483	56 362	91 315	88 555	57 037	290 335	972 299	1 069 530	1 176 483	
Service charges - water revenue	26 183	21 290	28 677	31 468	31 777	20 988	29 099	18 166	29 432	28 542	18 384	(63 161)	220 845	344 724	379 196	
Service charges - sanitation revenue	8 078	10 552	8 613	8 701	10 080	10 080	8 607	5 478	8 875	8 606	5 543	1 283	94 496	103 946	111 310	
Service charges - refuse	8 998	9 650	10 159	10 085	8 705	8 705	9 987	6 034	9 777	9 481	6 107	6 411	104 099	114 509	125 960	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	690	2 567	3 271	3 739	1 315	1 655	2 055	3 330	3 229	2 080	11 523	35 454	37 581	39 836	
Interest earned - external investments	1 626	1 626	4 501	1 337	1 304	489	1 166	2 605	4 221	4 093	2 636	19 339	44 944	47 641	50 500	
Interest earned - outstanding debtors	6 484	6 885	6 891	7 073	7 328	7 810	3 125	3 869	6 268	6 079	3 915	2 279	66 742	70 747	74 992	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	(2 605)	-	-	-	
Fines, penalties and forfeits	2 730	613	282	536	4 319	1 716	-	1 391	2 254	2 186	1 408	5 351	24 000	25 440	26 967	
Licences and permits	4	8	3 690	3 687	981	1 848	1 848	814	1 319	1 279	824	(4 048)	14 046	14 889	15 782	
Agency services	-	2 816	2 816	2 816	3 418	2 374	2 374	1 225	1 984	1 924	1 239	(3 242)	21 124	22 391	23 734	
Transfers and subsidies	63 259	27 086	67 775	72 509	79 806	73 193	70 985	56 165	90 997	88 246	56 838	282 111	975 410	956 082	1 028 010	
Other revenue	51 463	60 710	15 767	7 281	7 298	21 571	1 160	11 800	19 119	18 541	11 942	168 293	385 750	137 340	162 580	
Gains on disposal of PPE	-	-	-	-	-	9 425	-	2 377	3 851	3 734	2 405	(22 020)	-	45 460	46 068	
Total Revenue	250 574	221 713	257 481	226 887	241 198	242 314	209 676	190 844	309 199	299 851	193 130	761 333	3 347 401	3 401 763	3 697 590	

Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure.....continues

Description	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Expenditure By Type																
Employee related costs	57 597	54 145	55 260	56 247	55 725	54 953	57 415	56 998	59 401	59 506	60 409	133 142	760 798	788 239	835 533	
Remuneration of councillors	2 728	2 764	2 762	2 763	2 763	2 738	4 723	2 924	3 048	3 053	3 099	4 787	38 152	40 441	42 867	
Debt impairment	4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 216	4 393	4 401	4 468	5 441	55 000	57 000	62 000	
Depreciation & asset impairment	15 417	15 417	15 417	15 417	15 417	15 417	15 417	14 180	14 778	14 804	15 029	18 290	185 000	199 948	211 945	
Finance charges	10 180	-	-	-	-	8 355	-	6 132	6 390	6 402	6 499	(3 958)	40 000	88 000	120 000	
Bulk purchases	87 116	94 474	41 340	61 686	61 031	60 585	60 459	65 483	68 244	68 364	69 402	116 137	854 322	905 582	959 917	
Other materials	16 775	7 200	7 277	12 839	24 493	9 595	40 873	15 711	16 373	16 402	16 651	(165 843)	18 345	212 261	223 706	
Contracted services	11 184	25 126	27 019	48 485	33 730	44 849	12 803	25 305	26 372	26 418	26 819	418 789	726 898	210 271	292 416	
Grants and subsidies	3 540	40	40	40	40	40	40	438	457	458	465	4 122	9 720	15 720	15 720	
Other expenditure	63 259	20 101	13 941	23 758	45 929	33 398	25 736	31 069	32 379	32 436	32 928	(89 329)	265 605	432 822	452 662	
Loss on disposal of PPE												-	-	-	-	
Total Expenditure	272 379	223 850	167 639	225 818	243 711	234 513	222 049	222 457	231 835	232 243	235 769	441 577	2 953 840	2 950 284	3 216 766	
Surplus/(Deficit)	(21 805)	(2 137)	89 842	1 069	(2 513)	7 801	(12 373)	(31 613)	77 364	67 609	(42 640)	319 755	393 561	451 479	480 824	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	40 742	30 342	37 087	18 086	23 789	23 808	23 427		140 955			351 472	689 708	758 454	1 164 787	
Surplus/(Deficit) after capital transfers & contribution	18 937	28 205	126 929	19 155	21 276	31 609	11 054	(31 613)	218 319	67 609	(42 640)	671 227	1 083 269	1 209 933	1 645 611	

Supporting Table SB15 Adjustments Budget - monthly cash flow

Monthly cash flows	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Cash Receipts By Source															
Property rates	27 965	27 633	28 247	29 209	26 189	27 146	25 685	29 444	29 550	29 691	29 797	31 053	341 609	362 105	383 831
Service charges - electricity revenue	53 784	47 561	48 425	48 914	50 254	49 859	46 949	77 204	77 482	77 851	78 129	218 658	875 069	962 577	1 058 835
Service charges - water revenue	26 183	23 522	20 164	31 468	32 777	19 518	27 062	(41 924)	16 360	16 473	16 558	10 599	198 761	310 252	341 276
Service charges - sanitation revenue	8 078	8 432	6 659	8 701	10 080	9 375	8 005	6 944	6 969	7 002	7 027	(4 113)	83 156	91 472	97 953
Service charges - refuse	8 998	9 509	8 211	10 085	10 701	8 096	9 288	7 649	7 677	7 713	7 741	(4 061)	91 607	100 768	110 845
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	3 271	11 189	1 315	1 655	2 753	2 763	2 776	2 786	4 464	32 972	34 950	37 047
Interest earned - external investments	1 626	1 626	4 501	2 073	-	2 956	-	3 490	3 503	3 519	3 532	14 972	41 798	44 306	46 965
Interest earned - outstanding debtors	6 484	6 885	6 891	3 271	3 728	-	-	5 183	5 201	5 226	5 245	13 955	62 070	65 795	69 743
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 484	613	1 295	6 066	(6 066)	(5 882)	168	1 864	1 870	1 879	1 886	12 143	22 320	23 659	25 079
Licences and permits	4	8	3 690	2 700	3 688	1 716	1 848	1 091	1 095	1 100	1 104	(4 981)	13 063	13 847	14 677
Agency services	-	-	-	8 452	3 418	-	2 374	1 764	1 770	1 779	1 785	(218)	21 124	22 391	23 734
Transfer receipts - operational	371 148	27 086	1 015	36 656	-	250 651	28 868	-	318 582	58 595	-	(117 189)	975 410	956 082	1 028 010
Other revenue	123 470	74 371	131 711	41 051	30 347	111 229	7 504	10 605	10 643	10 694	10 732	(334 464)	227 893	127 726	151 199
Cash Receipts by Source	634 223	227 245	260 808	231 917	176 305	475 979	159 405	106 067	483 465	224 300	166 321	(159 182)	2 986 852	3 115 930	3 389 195
Other Cash Flows by Source															
Transfers receipts - capital	190 093	30 342	-	113 399	9 800	127 102	30 528	-	-	181 168	7 275	-	689 708	758 454	1 164 787
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	5	-	-	-	-	(5)	-	-	-	-	36 368	41 461
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	205 000	-	-	-	-	-	-	-	-	-	-	205 000	-	-
Increase (decrease) in consumer deposits	(16)	120	312	164	(37)	47	(197)	-	-	-	-	39 607	40 000	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	824 301	462 707	261 121	345 485	186 067	603 127	189 736	106 067	483 460	405 468	173 596	(119 575)	3 921 560	3 910 752	4 595 443

Supporting Table SB15 Adjustments Budget - monthly cash flow..... continue

Monthly cash flows	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Cash Payments by Type															
Employee related costs	57 597	54 145	55 260	56 247	55 725	55 938	54 655	60 200	59 828	60 300	61 200	91 663	722 758	748 827	793 757
Remuneration of councillors	2 728	2 764	2 762	2 763	2 763	2 738	4 723	3 012	3 020	3 010	3 015	2 947	36 244	38 419	40 724
Finance charges	10 180	-	-	-	-	-	-	-	-	-	-	29 820	40 000	83 600	114 000
Bulk purchases - Electricity	87 116	79 108	41 340	61 686	53 610	50 172	49 663	41 585	45 000	49 000	54 585	15 134	628 000	665 680	705 621
Bulk purchases - Water & Sewer	16 775	15 366	-	-	15 905	17 733	18 826	19 500	15 955	15 955	19 500	28 091	183 606	194 623	206 300
Other materials	11 184	7 200	7 277	12 839	24 493	9 595	40 873	2 000	(103 032)	2 000	2 000	1 000	17 428	201 648	212 521
Contracted services	-	25 116	27 019	48 485	33 730	44 849	12 803	19 749	19 748	19 748	17 000	422 306	690 553	199 757	277 795
Transfers and grants - other municipalities												-			
Transfers and grants - other	3 540	40	40	40	40	40	40	40	40	40	40	5 294	9 234	15 720	15 720
Other expenditure	136 238	110 939	289 484	104 496	141 024	106 940	29 501	29 620	29 520	29 450	29 698	(788 099)	248 811	411 181	430 028
Cash Payments by Type	325 359	294 677	423 182	286 555	327 290	288 005	211 083	175 706	70 079	179 503	187 038	(191 844)	2 576 634	2 559 456	2 796 466
Other Cash Flows/Payments by Type															
Capital assets	42 514	67 305	96 927	72 095	86 510	68 525	32 154	81 392	130 000	150 000	200 000	141 190	1 168 612	1 142 234	1 614 880
Repayment of borrowing			-	-	-	16 108	-					134 892	151 000	110 450	52 082
Other Cash Flows/Payments												-			
Total Cash Payments by Type	367 873	361 983	520 109	358 649	413 800	372 639	243 236	257 098	200 079	329 503	387 038	84 238	3 896 246	3 812 140	4 463 428
NET INCREASE/(DECREASE) IN CASH HELD	456 427	100 725	(258 989)	(13 164)	(227 733)	230 488	(53 501)	(151 031)	283 381	75 965	(213 442)	(203 813)	25 314	98 612	132 015
Cash/cash equivalents at the month/year beginning:	18 013	474 440	575 165	316 176	303 012	75 280	305 768	252 268	101 237	384 617	460 582	247 140	18 013	43 327	141 940
Cash/cash equivalents at the month/year end:	474 440	575 165	316 176	303 012	75 280	305 768	252 268	101 237	384 617	460 582	247 140	43 327	43 327	141 940	273 955

ADJUSTMENT BUDGET 2017/18



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

Description - Municipal Vote	Budget Year 2017/18												Medium Term Revenue and			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Single-year expenditure appropriation																
Vote 1 - COUNCIL										-		-	-	-	-	
Vote 2 - Office of the Municipal Manger										-		-	-	-	-	
Vote 3 - Strategic Planning Monitoring and Evaluation										-		-	-	144 333	-	
Vote 4 - Engineering Services	42 514	63 475	75 001	60 313	77 734	53 834	24 161	54 941	86 615	80 412	93 811	156 848	869 659	1 036 178	1 492 250	
Vote 5 - Community Services		290	788	1 208	390	1 443	434	2 417	3 835	4 418	5 888	6 924	28 036	27 380	24 750	
Vote 6 - Community Development		3 538	9 434	3 406	6 243	3 952	3 314	6 380	10 121	11 661	15 539	3 930	77 519	87 408	90 300	
Vote 7 - Corporate and Shared Services			11 704	3 366	-	9 190	(875)	2 993	4 749	5 471	7 291	59 362	103 250	7 250	6 300	
Vote 8 - Planning and Economic Development				898	879	-	-	684	1 085	1 250	1 666	536	7 000	13 500	4 500	
Vote 9 - Budget and Treasury					-	-	-	421	668	769	1 025	3 421	6 303	2 000	2 000	
Vote 10 - Transport Operations					1 592	106	4 685	15 197	24 109	27 775	37 014	29 134	139 612	28 636	27 737	
Total Capital Expenditure	42 514	67 304	96 927	69 191	86 837	68 525	31 719	83 035	131 182	131 757	162 234	260 154	1 231 379	1 346 685	1 647 837	

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

Description	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital Expenditure - Functional															
Governance and administration	-	3 130	7 118	5 512	3 017	12 219	1 527	3 414	4 875	6 240	8 315	54 183	109 550	9 250	8 300
Executive and council	-	-	-	541	-	-	-	-	(541)	-	-	-	-	-	-
Finance and administration	-	3 130	7 118	4 971	3 017	12 219	1 527	3 414	5 416	6 240	8 315	54 183	109 550	9 250	8 300
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	-	656	3 272	2 414	3 535	2 366	912	7 665	12 160	14 009	18 669	30 496	96 155	101 588	107 750
Community and social services	-	656	664	2 158	1 164	1 734	26	3 695	5 861	6 753	8 999	22 712	54 422	43 950	61 400
Sport and recreation	-	-	2 608	256	2 371	632	886	3 438	5 454	6 284	8 374	3 816	34 119	52 758	40 000
Public safety	-	-	-	-	-	-	-	532	845	973	1 297	3 967	7 614	4 880	6 350
Economic and environmental services	1 772	18 177	35 211	22 184	25 472	21 009	11 341	28 649	45 448	52 360	69 777	104 955	436 356	339 604	346 798
Planning and development	-	-	-	898	879	-	-	684	1 085	1 250	1 666	536	7 000	13 500	4 500
Road transport	1 772	18 177	35 211	21 286	24 593	21 009	11 341	27 965	44 363	51 110	68 110	104 419	429 356	326 104	342 298
Environmental protection	-	-	-	-	-	-	0	-	(0)	-	-	-	-	-	-
Trading services	40 742	45 341	51 326	39 081	54 813	32 931	17 939	43 306	68 699	59 147	65 473	70 520	589 318	751 910	1 184 989
Energy sources	-	-	56	12	9	-	879	5 751	9 123	10 510	14 006	18 053	58 400	160 100	163 000
Water management	40 742	45 299	35 008	39 015	45 747	32 931	17 060	28 521	45 245	32 126	29 464	40 361	431 518	464 923	604 689
Waste water management	-	-	16 070	-	-	-	-	9 034	14 331	16 511	22 003	12 051	90 000	113 687	410 000
Waste management	-	42	192	54	9 057	-	-	-	-	-	-	55	9 400	13 200	7 300
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	42 514	67 304	96 927	69 191	86 837	68 525	31 719	83 035	131 182	131 757	162 234	260 154	1 231 379	1 202 352	1 647 837

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

Description	Budget Year 2017/18										Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted		+1 2018/19	+2 2019/20
	Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Budget	Adjusted
R thousands	A	7	8	9	10	11	12	13	14			
	A	A1	B	C	D	E	F	G	H			
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure	759 324	-	-	-	-	34 532	(532 924)	(498 392)	260 931	712 355	1 115 875	
Roads Infrastructure	269 950	-	-	-	-	22 016	(207 119)	(185 103)	84 847	116 136	109 886	
Roads	47 838	-	-	-	-	-	-	-	47 838	87 500	82 149	
Road Structures	222 112	-	-	-	-	-	(205 743)	(205 743)	16 369	28 636	27 737	
Capital Spares	-	-	-	-	-	22 016	(1 376)	20 640	20 640	-	-	
Storm water Infrastructure	-	-	-	-	-	-	10 531	10 531	10 531	-	-	
Drainage Collection	-	-	-	-	-	-	10 531	10 531	10 531	-	-	
Electrical Infrastructure	71 900	-	-	-	-	-	(30 500)	(30 500)	41 400	108 750	115 500	
Water Supply Infrastructure	270 338	-	-	-	-	8 419	(119 919)	(111 500)	158 838	363 982	473 689	
Distribution	270 338	-	-	-	-	8 419	(119 919)	(111 500)	158 838	363 982	473 689	
Sanitation Infrastructure	132 035	-	-	-	-	4 097	(178 167)	(174 070)	(42 035)	113 687	410 000	
Pump Station	-	-	-	-	-	-	-	-	-	-	-	
Reticulation	132 035	-	-	-	-	4 097	(178 167)	(174 070)	(42 035)	113 687	410 000	
Solid Waste Infrastructure	15 101	-	-	-	-	-	(7 751)	(7 751)	7 350	9 800	6 800	
Landfill Sites	10 001	-	-	-	-	-	(7 751)	(7 751)	2 250	-	-	
Waste Transfer Stations	5 100	-	-	-	-	-	-	-	5 100	9 800	6 800	
Community Assets	53 135	-	-	-	-	1 325	(30 187)	(28 862)	24 273	65 470	42 350	
Community Facilities	12 886	-	-	-	-	-	(5 631)	(5 631)	7 255	14 030	27 350	
Centres	500	-	-	-	-	-	-	-	500	2 100	12 000	
Fire/Ambulance Stations	3 536	-	-	-	-	-	-	-	3 536	2 780	5 750	
Museums	-	-	-	-	-	-	-	-	-	800	800	
Libraries	1 300	-	-	-	-	-	-	-	1 300	3 300	2 500	
Public Open Space	4 450	-	-	-	-	-	(167)	(167)	4 283	3 250	4 200	
Capital Spares	3 100	-	-	-	-	-	(5 464)	(5 464)	(2 364)	1 800	2 100	
Sport and Recreation Facilities	40 249	-	-	-	-	1 325	(24 556)	(23 231)	17 018	51 440	15 000	
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	40 249	-	-	-	-	1 325	(24 556)	(23 231)	17 018	51 440	15 000	
Investment properties	10 000	-	-	-	-	-	1 500	1 500	11 500	13 500	4 500	
Revenue Generating	10 000	-	-	-	-	-	(10 000)	(10 000)	-	13 500	4 500	
Unimproved Property	10 000	-	-	-	-	-	(10 000)	(10 000)	-	13 500	4 500	
Non-revenue Generating	-	-	-	-	-	-	11 500	11 500	11 500	-	-	
Unimproved Property	-	-	-	-	-	-	11 500	11 500	11 500	-	-	
Other assets	5 500	-	-	-	-	-	85 702	85 702	91 202	6 000	10 000	
Operational Buildings	5 500	-	-	-	-	-	83 702	83 702	89 202	6 000	10 000	
Municipal Offices	5 500	-	-	-	-	-	27 050	27 050	32 550	6 000	10 000	
Capital Spares	-	-	-	-	-	-	56 652	56 652	56 652	-	-	
Housing	-	-	-	-	-	-	2 000	2 000	2 000	-	-	
Capital Spares	-	-	-	-	-	-	2 000	2 000	2 000	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	600	600	600	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	600	600	600	-	-	
Intangible Assets	750	-	-	-	-	-	(750)	(750)	-	750	800	
Licences and Rights	750	-	-	-	-	-	(750)	(750)	-	750	800	
Computer Software and Applications	750	-	-	-	-	-	(750)	(750)	-	750	800	
Computer Equipment	2 000	-	-	-	-	-	42 252	42 252	44 252	2 000	2 000	
Computer Equipment	2 000	-	-	-	-	-	42 252	42 252	44 252	2 000	2 000	
Furniture and Office Equipment	500	-	-	-	-	-	1 770	1 770	2 270	500	500	
Furniture and Office Equipment	500	-	-	-	-	-	1 770	1 770	2 270	500	500	
Machinery and Equipment	-	-	-	-	-	-	8 667	8 667	8 667	-	-	
Machinery and Equipment	-	-	-	-	-	-	8 667	8 667	8 667	-	-	
Transport Assets	35 000	-	-	-	-	-	132 000	132 000	167 000	-	-	
Transport Assets	35 000	-	-	-	-	-	132 000	132 000	167 000	-	-	
Total Capital Expenditure on new assets to be adjusted	866 209	-	-	-	-	35 857	(291 370)	(255 514)	610 695	800 575	1 176 025	

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

Description	Budget Year 2017/18										Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
	Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure	254 080	-	-	-	-	-	(59 592)	(59 592)	194 488	174 718	185 412	
Roads Infrastructure	106 380	-	-	-	-	-	(15 529)	(15 529)	90 851	119 968	137 412	
Roads	106 380	-	-	-	-	-	(15 529)	(15 529)	90 851	119 968	137 412	
Storm water Infrastructure	-	-	-	-	-	-	14 893	14 893	14 893	-	-	
Attenuation	-	-	-	-	-	-	14 893	14 893	14 893	-	-	
Electrical Infrastructure	12 250	-	-	-	-	-	(6 150)	(6 150)	6 100	51 350	47 500	
Capital Spares	12 250	-	-	-	-	-	(6 150)	(6 150)	6 100	51 350	47 500	
Water Supply Infrastructure	134 000	-	-	-	-	-	(66 356)	(66 356)	67 644	-	-	
Distribution	134 000	-	-	-	-	-	(66 356)	(66 356)	67 644	-	-	
Solid Waste Infrastructure	1 450	-	-	-	-	-	(1 450)	(1 450)	0	3 400	500	
Landfill Sites	850	-	-	-	-	-	(850)	(850)	-	3 000	-	
Waste Transfer Stations	600	-	-	-	-	-	(600)	(600)	0	400	500	
Information and Communication Infrastructure	-	-	-	-	-	-	15 000	15 000	15 000	-	-	
Capital Spares	-	-	-	-	-	-	15 000	15 000	15 000	-	-	
Community Assets	5 095	-	-	-	-	-	(5 095)	(5 095)	-	12 450	16 550	
Community Facilities	5 095	-	-	-	-	-	(5 095)	(5 095)	-	12 450	16 550	
Halls	900	-	-	-	-	-	(900)	(900)	-	5 500	9 300	
Fire/Ambulance Stations	1 745	-	-	-	-	-	(1 745)	(1 745)	-	1 000	-	
Museums	800	-	-	-	-	-	(800)	(800)	-	-	-	
Libraries	1 400	-	-	-	-	-	(1 400)	(1 400)	-	2 350	500	
Capital Spares	250	-	-	-	-	-	(250)	(250)	-	3 600	6 750	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings	27 248	-	-	-	-	-	(27 248)	(27 248)	-	10 000	9 350	
Municipal Offices	21 100	-	-	-	-	-	(21 100)	(21 100)	-	8 000	7 350	
Stores	6 148	-	-	-	-	-	(6 148)	(6 148)	-	2 000	2 000	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	3 000	-	-	-	-	-	(3 000)	(3 000)	-	4 500	3 500	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	3 000	-	-	-	-	-	(3 000)	(3 000)	-	4 500	3 500	
Computer Software and Applications	3 000	-	-	-	-	-	(3 000)	(3 000)	-	4 500	3 500	
Libraries	1 400	-	-	-	-	-	(1 400)	(1 400)	-	2 350	500	
Libraries	1 400	-	-	-	-	-	(1 400)	(1 400)	-	2 350	500	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets to be	290 823	-	-	-	-	-	(96 335)	(96 335)	194 488	204 018	215 312	

Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance

Description	Budget Year 2017/18										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2018/19	+2 2019/20
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure	138 644	-	-	-	-	-	(138 644)	(138 644)	-	146 209	154 981	
Roads Infrastructure	57 726	-	-	-	-	-	(57 726)	(57 726)	-	59 928	63 524	
Roads	24 036	-	-	-	-	-	(24 036)	(24 036)	-	25 478	27 006	
Road Structures	-	-	-	-	-	-	-	-	-	-	-	
Road Furniture	17 964	-	-	-	-	-	(17 964)	(17 964)	-	19 043	20 185	
Capital Spares	15 726	-	-	-	-	-	(15 726)	(15 726)	-	15 408	16 332	
Storm water Infrastructure	1 670	-	-	-	-	-	(1 670)	(1 670)	-	1 770	1 876	
Drainage Collection	1 670	-	-	-	-	-	(1 670)	(1 670)	-	1 770	1 876	
Electrical Infrastructure	35 773	-	-	-	-	-	(35 773)	(35 773)	-	37 919	40 194	
Capital Spares	35 773	-	-	-	-	-	(35 773)	(35 773)	-	37 919	40 194	
Water Supply Infrastructure	24 720	-	-	-	-	-	(24 720)	(24 720)	-	26 711	28 313	
Reservoirs	478	-	-	-	-	-	(478)	(478)	-	506	537	
Distribution	22 331	-	-	-	-	-	(22 331)	(22 331)	-	23 671	25 091	
Capital Spares	1 911	-	-	-	-	-	(1 911)	(1 911)	-	2 534	2 686	
Sanitation Infrastructure	6 961	-	-	-	-	-	(6 961)	(6 961)	-	7 379	7 822	
Pump Station	-	-	-	-	-	-	-	-	-	-	-	
Reticulation	4 772	-	-	-	-	-	(4 772)	(4 772)	-	5 058	5 362	
Waste Water Treatment Works	2 190	-	-	-	-	-	(2 190)	(2 190)	-	2 321	2 460	
Solid Waste Infrastructure	11 742	-	-	-	-	-	(11 742)	(11 742)	-	12 446	13 193	
Waste Drop-off Points	11 421	-	-	-	-	-	(11 421)	(11 421)	-	12 106	12 833	
Capital Spares	321	-	-	-	-	-	(321)	(321)	-	340	361	
Rail Infrastructure	53	-	-	-	-	-	(53)	(53)	-	56	59	
Rail Lines	53	-	-	-	-	-	(53)	(53)	-	56	59	
Community Assets	24 399	-	-	-	-	-	(24 399)	(24 399)	-	21 846	23 157	
Community Facilities	20 076	-	-	-	-	-	(20 076)	(20 076)	-	17 361	18 403	
Fire/Ambulance Stations	1 582	-	-	-	-	-	(1 582)	(1 582)	-	1 677	1 778	
Testing Stations	2	-	-	-	-	-	(2)	(2)	-	2	2	
Museums	17	-	-	-	-	-	(17)	(17)	-	18	19	
Galleries	28	-	-	-	-	-	(28)	(28)	-	60	64	
Libraries	36	-	-	-	-	-	(36)	(36)	-	39	41	
Cemeteries/Crematoria	1 018	-	-	-	-	-	(1 018)	(1 018)	-	1 079	1 144	
Public Open Space	8 963	-	-	-	-	-	(8 963)	(8 963)	-	5 593	5 928	
Nature Reserves	396	-	-	-	-	-	(396)	(396)	-	377	400	
Public Ablution Facilities	3 230	-	-	-	-	-	(3 230)	(3 230)	-	3 424	3 630	
Airports	6	-	-	-	-	-	(6)	(6)	-	6	7	
Capital Spares	4 798	-	-	-	-	-	(4 798)	(4 798)	-	5 086	5 391	
Sport and Recreation Facilities	4 323	-	-	-	-	-	(4 323)	(4 323)	-	4 485	4 755	
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	4 323	-	-	-	-	-	(4 323)	(4 323)	-	4 485	4 755	
Other assets	1 449	-	-	-	-	-	16 896	16 896	18 345	1 853	1 965	
Operational Buildings	1 449	-	-	-	-	-	(1 449)	(1 449)	-	1 853	1 965	
Municipal Offices	1 449	-	-	-	-	-	(1 449)	(1 449)	-	1 853	1 965	
Intangible Assets	12 742	-	-	-	-	-	(12 742)	(12 742)	-	13 335	14 135	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	12 742	-	-	-	-	-	(12 742)	(12 742)	-	13 335	14 135	
Computer Software and Applications	12 742	-	-	-	-	-	(12 742)	(12 742)	-	13 335	14 135	
Furniture and Office Equipment	2 026	-	-	-	-	-	(2 026)	(2 026)	-	2 148	2 277	
Furniture and Office Equipment	2 026	-	-	-	-	-	(2 026)	(2 026)	-	2 148	2 277	
Machinery and Equipment	19 549	-	-	-	-	-	(19 549)	(19 549)	-	20 662	21 901	
Machinery and Equipment	19 549	-	-	-	-	-	(19 549)	(19 549)	-	20 662	21 901	
Transport Assets	6 158	-	-	-	-	-	(6 158)	(6 158)	-	6 208	5 290	
Transport Assets	6 158	-	-	-	-	-	(6 158)	(6 158)	-	6 208	5 290	
Total Repairs and Maintenance Expenditure to be	204 967	-	-	-	-	-	(186 622)	(186 622)	18 345	212 261	223 706	

Supporting Table SB18d Adjustments Budget - depreciation by asset class

Description	Budget Year 2017/18										Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
	Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	A	7	8	9	10	11	12	13	14			
	A	A1	B	C	D	E	F	G	H			
Depreciation by Asset Class/Sub-class												
Infrastructure	116 618	-	-	-	-	-	-	-	116 618	126 041	116 618	
Roads Infrastructure	53 579	-	-	-	-	-	-	-	53 579	57 908	53 579	
Roads	45 516	-	-	-	-	-	-	-	45 516	49 194	45 516	
Road Structures	7 470	-	-	-	-	-	-	-	7 470	8 074	7 470	
Road Furniture	593	-	-	-	-	-	-	-	593	641	593	
Storm water Infrastructure	7 893	-	-	-	-	-	-	-	7 893	8 531	7 893	
Storm water Conveyance	7 893	-	-	-	-	-	-	-	7 893	8 531	7 893	
Electrical Infrastructure	22 479	-	-	-	-	-	-	-	22 479	24 296	22 479	
HV Substations	4 887	-	-	-	-	-	-	-	4 887	5 282	4 887	
MV Networks	12 013	-	-	-	-	-	-	-	12 013	12 984	12 013	
LV Networks	5 579	-	-	-	-	-	-	-	5 579	6 030	5 579	
Water Supply Infrastructure	22 921	-	-	-	-	-	-	-	22 921	24 773	22 921	
Dams and Weirs	627	-	-	-	-	-	-	-	627	678	627	
Boreholes	1 728	-	-	-	-	-	-	-	1 728	1 868	1 728	
Reservoirs	4 561	-	-	-	-	-	-	-	4 561	4 930	4 561	
Pump Stations	654	-	-	-	-	-	-	-	654	707	654	
Water Treatment Works	780	-	-	-	-	-	-	-	780	843	780	
Bulk Mains	3 215	-	-	-	-	-	-	-	3 215	3 475	3 215	
Distribution	10 935	-	-	-	-	-	-	-	10 935	11 818	10 935	
Distribution Points	413	-	-	-	-	-	-	-	413	447	413	
PRV Stations	8	-	-	-	-	-	-	-	8	8	8	
Sanitation Infrastructure	6 951	-	-	-	-	-	-	-	6 951	7 512	6 951	
Pump Station	304	-	-	-	-	-	-	-	304	328	304	
Reticulation	2 250	-	-	-	-	-	-	-	2 250	2 432	2 250	
Waste Water Treatment Works	3 245	-	-	-	-	-	-	-	3 245	3 507	3 245	
Outfall Sewers	1 152	-	-	-	-	-	-	-	1 152	1 245	1 152	
Solid Waste Infrastructure	2 138	-	-	-	-	-	-	-	2 138	2 311	2 138	
Landfill Sites	2 091	-	-	-	-	-	-	-	2 091	2 260	2 091	
Waste Transfer Stations	47	-	-	-	-	-	-	-	47	51	47	
Coastal Infrastructure	656	-	-	-	-	-	-	-	656	710	656	
Sand Pumps	197	-	-	-	-	-	-	-	197	213	197	
Piers	427	-	-	-	-	-	-	-	427	461	427	
Revetments	10	-	-	-	-	-	-	-	10	11	10	
Promenades	22	-	-	-	-	-	-	-	22	24	22	
Community Assets	24 770	-	-	-	-	-	-	-	24 770	34 234	31 675	
Sport and Recreation Facilities	24 770	-	-	-	-	-	-	-	24 770	26 772	24 770	
Indoor Facilities	1 569	-	-	-	-	-	-	-	1 569	1 696	1 569	
Outdoor Facilities	23 201	-	-	-	-	-	-	-	23 201	25 076	23 201	
Other assets	13 314	-	-	-	-	-	-	-	13 314	6 927	28 934	
Operational Buildings	13 105	-	-	-	-	-	-	-	13 105	6 701	28 724	
Municipal Offices	4 528	-	-	-	-	-	-	-	4 528	4 894	4 528	
Pay/Enquiry Points	331	-	-	-	-	-	-	-	331	357	331	
Workshops	374	-	-	-	-	-	-	-	374	404	374	
Yards	968	-	-	-	-	-	-	-	968	1 046	968	
Capital Spares	6 904	-	-	-	-	-	-	-	6 904		22 524	
Housing	209	-	-	-	-	-	-	-	209	226	209	
Staff Housing	132	-	-	-	-	-	-	-	132	143	132	
Social Housing	77	-	-	-	-	-	-	-	77	84	77	
Computer Equipment	1 896	-	-	-	-	-	-	-	1 896	2 049	2 172	
Computer Equipment	1 896	-	-	-	-	-	-	-	1 896	2 049	2 172	
Furniture and Office Equipment	5 729	-	-	-	-	-	-	-	5 729	6 192	6 565	
Furniture and Office Equipment	5 729	-	-	-	-	-	-	-	5 729	6 192	6 565	
Machinery and Equipment	2 884	-	-	-	-	-	-	-	2 884	3 117	3 305	
Machinery and Equipment	2 884	-	-	-	-	-	-	-	2 884	3 117	3 305	
Transport Assets	19 789	-	-	-	-	-	-	-	19 789	21 388	22 677	
Transport Assets	19 789	-	-	-	-	-	-	-	19 789	21 388	22 677	
Total Depreciation to be adjusted	185 000	-	-	-	-	-	-	-	185 000	199 948	211 945	

ADJUSTMENT CAPITAL PROGRAMME 2017/18

	Funding	Original Budget	Adjustment	Budget
MULTI YEAR BUDGET				
Description				
Clusters - SPME				
Thusong Service Centre (TSC) -Mankweng	CRR	500 000	-	500 000
Mobile service sites	CRR	2 700 000	-	2 700 000
Renovation of existing Cluster offices	CRR	400 000	-	400 000
Total Clusters		3 600 000	-	3 600 000
Fleet Management				
Acquisition of Fleet	CRR	35 000 000	57 000 000	92 000 000
Total Fleet Management		35 000 000	57 000 000	92 000 000
Facility Management Community Development				
Civic Centre refurbishment	CRR	10 600 000	-	10 600 000
Renovation of municipal wide offices	CRR	2 000 000	-	2 000 000
Aganang Furniture and Office Equipment	CRR	500 000	-	500 000
Upgrading of Offices Stadium- Phase 2 (Control Centre)	PTIG	5 000 000	-	5 000 000
Workers Residence(barracks)	CRR	2 760 000	-	2 760 000
Refurbishment of City Library and Auditorium	CRR	1 400 000	-	1 400 000
Upgrading of Seshego Library	CRR	750 000	-	750 000
Furniture and Equipment Molepo library	CRR		-	
Modular Library Dikgale	CRR	500 000	- 500 000	-
Refurbishment of BakoneMalapa museum	CRR	800 000	-	800 000
Construction of waiting area(Traffic)	CRR	1 000 000	- 500 000	500 000
Construction of Mankweng Traffic and Licensing Testing Centre	CRR	4 500 000	-	4 500 000
Civic Centre Aircon Upgrade	CRR	800 000	-	800 000
Civic Centre Toilet	CRR	450 000	-	450 000
Civic Centre Lift	CRR	2 100 000	-	2 100 000
Old Peter Mokaba Stadium Generator	CRR	1 500 000	1 000 000	2 500 000
Upgrading of New Council Chamber(Roof)	CRR	740 000	-	740 000
Refurbishment of Municipal Public toilets	CRR	250 000	-	250 000
Renovation for the dilapidated AIDS Centre	CRR	3 450 000	-	3 450 000
Total Facility Management		39 100 000	-	39 100 000
Control Centre Services - Community Services				
Security Fencing	CRR	1 500 000	-	1 500 000
Hand held radios	CRR	100 000	-	100 000
		1 600 000	-	1 600 000

ADJUSTMENT BUDGET 2017/18



	Funding	Original Budget	Adjustment	Budget
MULTI YEAR BUDGET				
Description				
Roads & Stormwater - Engineering				
Upgrading of arterial road in SDA1 (Luthuli and Ma	MIG	4 048 265	6 134 009	10 182 274
Tarring Ntsime to Sefateng	MIG	4 048 265	10 907 648	14 955 913
Tarring of Semenya to Matekereng	MIG	4 048 265	13 789 674	17 837 939
Tarring of internal streets in Toronto	MIG	4 048 265	8 425 980	12 474 245
Tarring Sebayeng village (ring road)	MIG	4 048 265	5 045 902	9 094 167
Tarring Chebeng to Makweya	MIG	4 048 265	5 086 013	9 134 278
Upgrading Internal Street in Seshego Zone 8	MIG	4 048 265	6 265 857	10 314 122
Upgrading of Ramongoana bus and Taxi roads	MIG	4 048 265	8 546 434	12 594 699
Upgrading of Ntshitshane Road	MIG	4 048 265	10 962 929	15 011 194
Upgrading of internal streets linked with Excelsior Street in Mankweng unit A	MIG	4 048 265	10 070 503	14 118 768
Upgrading of Arterial road in Ga Rampheri	MIG	4 048 265	2 665 035	6 713 300
Tarring of internal streets in municipal development in Bendor	CRR	11 500 000	1 014 770	12 514 770
Upgrading of access roads to Maja Moshate (Molepo Chuene Maja cluster)	MIG	4 048 265	2 111 735	6 160 000
Rehabilitation of streets in Seshego	CRR	4 000 000	- 3 750 000	250 000
Rehabilitation of streets in the CBD	CRR	3 500 000	- 3 050 000	450 000
Construction of stormwater system in municipal area	CRR	2 500 000	- 2 250 000	250 000
Upgrading of internal streets in Seshego Zone 1	CRR	5 300 000	- 1 443 576	3 856 424
Upgrading of internal streets in Seshego Zone 2	CRR	5 300 000	- 1 443 576	3 856 424
Upgrading of internal streets in Seshego Zone 3	CRR	5 300 000	- 1 443 576	3 856 424
Upgrading of internal streets in Seshego Zone 4	CRR	5 300 000	- 1 443 576	3 856 424
Upgrading of internal streets in Seshego Zone 5	CRR	5 300 000	- 1 443 576	3 856 424
Tarring of internal Streets in Mankweng	CRR	3 000 000	-	3 000 000
Upgrading of street in De wet between Munnik/R81 and R71	CRR	4 000 000	2 200 000	6 200 000
Rehabilitation of Magazyn street between Suid and Hospital	CRR	4 000 000	4 000 000	8 000 000
Rehabilitation of street in Thabo Mbeki between N1 traffic circle and Schoeman street	CRR	4 000 000	6 200 000	10 200 000
Rehabilitation of plein street between suid and hospital	CRR	4 000 000	6 700 000	10 700 000
Rehabilitation of burger street	CRR	4 000 000	- 4 000 000	-
Rehabilitation of florapark (Erasmus street between De wet and Maeroela	CRR	2 500 000	5 900 000	8 400 000
Rehabilitation of Devilliers street between Dewet and outspan	CRR	3 800 000	- 520 000	3 280 000
Rehabilitation of Pierre street between Bendo drive and Braam		3 800 000	- 3 500 000	300 000
Rehabilitation of inkleinberg street between Potgieter and klein munnik street	CRR	3 800 000	- 3 500 000	300 000
Rehabilitation of Hoog street between Suid and Devenish street	CRR	3 800 000	- 3 500 000	300 000
Rehabilitation of Voortrekker street between Rabe and Hospital street	CRR	3 800 000	- 3 500 000	300 000
Rehabilitation of Bok street between Suid and Rissik street	CRR	4 000 000	- 3 700 000	300 000
Traffic Lights and Signs	CRR	2 500 000	- 2 100 000	400 000
Installation of road signage	CRR	880 026	- 279 038	600 988
Storm water construction Seshego Zone 2	NDPG	26 000 000	1 187 759	27 187 759
Construction of NMT street, scape along Ditlou (Northern Section)	NDPG		2 254 353	2 254 353
Construction of NMT facilities along 27th street Zone A and B and upgrading of road from gravel to tar	NDPG		7 881 801	7 881 801
Hospital link: (Upgrading of a township road and Bo-okelo street to link Hospital View township to Seshego precinct hub)	NDPG		905 809	905 809
Triangle park (Landscaping and street lighting of triangle park in Seshego zone B)	NDPG		661 779	661 779
Polokwane Drive: (Upgrading from single to dual carriageway to increase the capacity of Polokwane Drive)	NDPG		2 135 499	2 135 499
Upgrading Makanye Road	MIG	4 048 265	- 4 048 265	-

ADJUSTMENT BUDGET 2017/18



	Funding	Original Budget	Adjustment	Budget
MULTI YEAR BUDGET				
Description				
Roads & Stormwater - Engineering				
Mohlonong to Kalkspruit upgrading of road from gravel to tar	MIG	4 048 265	951 735	5 000 000
Rehabilitation of Blaauberg between fluoorspar and Bulawayo	CRR		3 100 000	3 100 000
Rehabilitation of Outspan street between De wet and Veldspaat	CRR		1 691 093	1 691 093
Makanye Road - Planning 16/17 (R809,750 - Unauthorised from MIG, R3,8m 17/18)	CRR		3 809 750	3 809 750
Makotopong Road 16/17 (Unauthorised from MIG)	CRR		3 808 711	3 808 711
Upgrading of arterial road in SDA1 (Luthuli and Madiba Park)	CRR		-	-
Construction of NMT Polokwane Phase 2 (Planning)	CRR		500 000	500 000
Rehabilitation of streets in Seshego Phase 1	CRR		200 000	200 000
Lonsdale to Percy clinic via Flora upgrading of road from gravel to tar	MIG	4 048 264	- 4 048 264	
		186 604 000	96 151 333	282 755 333
Water Supply and reticulation - Engineering				
Olifantspoort RWS (Mmotong wa Perekisi)	MIG	9 920 000	1 049 570	10 969 570
Olifantspoort RWS	MIG	6 080 000	- 6 080 000	
Mothapo RWS	MIG	10 000 000	1 735 680	11 735 680
Moletjie East RWS	MIG	16 000 000	-	16 000 000
Moletjie North RWS	MIG	8 000 000	- 3 585 228	4 414 772
Sebayeng/Dikgale RWS	MIG	14 999 880	6 055 321	21 055 201
Moletjie South RWS	MIG	10 000 000	- 1 720 705	8 279 295
Houtriver RWS phase 10	MIG	12 000 000	- 3 080 382	8 919 618
Chuene Maja RWS phase 9	MIG	10 000 000	- 9 847 352	152 648
Molepo RWS phase 10	MIG	10 000 000	444 052	10 444 052
Laastehoop RWS phase 10	MIG	10 000 000	- 4 997 317	5 002 683
Mankweng RWS phase 10	MIG	8 000 000	1 209 160	9 209 160
Boyne RWS phase 10	MIG	4 000 000	- 4 000 000	-
Segwasi RWS	MIG	7 000 000	- 7 000 000	
Badimong RWS phase 10	MIG	11 337 120	- 11 337 120	
Extension 78 water reticulation	CRR	8 000 000	- 5 500 000	2 500 000
Upgrading of laboratory	CRR	500 000	-	500 000
Extension 78 sewer reticulation	CRR	10 000 000	- 8 000 000	2 000 000
Upgrading of sewer line EXT44	CRR	5 000 000	- 2 500 000	2 500 000
New Township development(Ext 126 water)	CRR	11 000 000	- 10 500 000	500 000
Roodeport Reservoir Construction	CRR	1 000 287	-	1 000 287
Ceres water Supply projects	MIG	2 544 571	- 2 544 571	-
Rammetlwana water supply	MIG	2 544 571	- 2 544 571	-
Lonsdale water supply project	MIG	2 544 571	- 2 544 571	-
Fairlie Water supply Project	MIG	2 544 571	- 2 544 571	-
Juno Wtar supply Project	MIG	2 544 571	- 2 544 571	-
Mahoai water supply project	MIG	2 544 571	- 2 544 571	-
Kordon water supply project	MIG	2 544 571	- 2 544 571	-
Sechaba water project	MIG	2 544 716	- 2 544 716	-

ADJUSTMENT BUDGET 2017/18



MULTI YEAR BUDGET	Funding	Original Budget	Adjustment	Budget
Description				
Replacement of AC Pipes	RBIG	67 644 000	52 032 000	119 676 000
Replacement of AC Pipes	LOAN	134 000 000	-	134 000 000
Raise dam wall Dap Naude	RBIG	5 000 000	- 5 000 000	-
Upgrade of Seshego Water works	CRR	1 000 000	-	1 000 000
Badimong Water (unauthorised from MIG)	CRR		5 292 564	5 292 564
Badimong Water (to complete scope + Engineer Fees 17/18)	CRR		901 409	901 409
Segwasi Water (unauthorised from MIG)	CRR		1 739 689	1 739 689
Segwasi Water (to complete scope + Engineer Fees 17/18)	CRR		806 677	806 677
Aganang cluster RWS (PLANNING)	CRR		800 000	800 000
Boyne RWS (From MIG)	CRR		1 200 000	1 200 000
Molejtjie North RWS	CRR		500 000	500 000
Chuene Maja RWS phase 9	CRR		4 000 000	4 000 000
Upgrade of Mashashane Water works	CRR	1 000 000	500 000	1 500 000
Refurbishment drilling/ Borehole(nunicipal wide)	CRR		10 000 000	10 000 000
Refurbishment Polokwane waste water	CRR		11 000 000	11 000 000
Building of Chlorination plant	CRR		7 700 000	7 700 000
Dam wall - Dap Naude (Planning)	CRR		5 000 000	5 000 000
Dap to Mentz Pipeline (Planning)	CRR		2 800 000	2 800 000
Upgrading of pipeline from Dap to Menz	RBIG	5 000 000	- 5 000 000	-
Total Waste Reticulation - Engineering		416 838 000	6 261 304	423 099 304
Sewer Reticulation - Engineering				
Regional waste Water treatment plant	RBIG	132 032 000	- 42 032 000	90 000 000
Total Sewer Reticulation - Engineering		132 032 000	- 42 032 000	90 000 000
Energy Services - Engineering				
Illumination of public areas (street lights) in Rabe, Hans van Rensburg	CRR	1 000 000	-	1 000 000
Illumination of public areas (High Mast lights)	CRR	4 000 000	-	4 000 000
Replacement of oil RMU with SF6/ Vacuum	CRR	1 750 000	-	1 750 000
SCADA on RTU	CRR	2 000 000	-	2 000 000
Replacement of Fiber glass enclosures	CRR	3 000 000	-	3 000 000
Planning and design New Bakone to IOTA 66KV double circuit GOAT line	CRR	10 000 000	- 9 000 000	1 000 000
Build 66KV/Bakone substation	CRR	10 000 000	- 5 000 000	5 000 000
Electrification Of Urban Households	CRR	20 000 000	- 9 000 000	11 000 000
substation	CRR	7 500 000	- 1 000 000	6 500 000
Design and Construct permanent distribution substation at Thornhill	CRR	3 000 000	-	3 000 000

ADJUSTMENT BUDGET 2017/18



	Funding	Original Budget	Adjustment	Budget
MULTI YEAR BUDGET				
Description				
Increase NMD from Eskom at Alpha 11KV Distribution substation	CRR	750 000	- 750 000	-
Power factor corrections	CRR	100 000	-	100 000
Plant and Equipment	CRR	750 000	-	750 000
Replace 66KV Bus Bars & Breakers at Gamma Substation	CRR	2 700 000	- 500 000	2 200 000
Replacement of Fences at Gamma, Sigma, Alpha, Beta, Sterpark & Florapark Substations	CRR	1 000 000	- 500 000	500 000
Upgrade Gamma Substation and install additional 20MVA transformer	CRR	800 000	-	800 000
Design and Construction of New Pietersburg 11kv substation	CRR	800 000	-	800 000
Install 95mmX11KV at Legae la Batho	CRR	6 000 000	-	6 000 000
Install additional 95MMX11KV cable to complete a ring in Debron to Koppiesfontein	CRR	3 000 000	-	3 000 000
Upgrading of Electrical network in Seshego Zone 3 & 8	CRR	6 000 000	-	6 000 000
Total Energy Services		84 150 000	- 25 750 000	58 400 000
Disaster and Fire - Community Services				
Acquisition of fire Equipment	CRR	1 000 000	-	1 000 000
16 x Multipurpose branches	CRR	200 000	-	200 000
Total Disaster and Fire		1 200 000	-	1 200 000
Traffic & Licencing - Community Services				
Purchase alcohol testers	CRR	156 000	-	156 000
Purchase of note counting equipment	CRR	200 000	- 200 000	
Upgrading of logistics offices	CRR	500 000	- 50 000	450 000
Upgrading of city vehicle pound	CRR	1 245 000	-	1 245 000
Upgrading- Traffic Auditorium, parade room and Training Facility	CRR	1 500 000	-	1 500 000
Procurement of office chairs & Furniture	CRR	700 000	32 958	732 958
Procure blue lights and siren systems	CRR	160 000	50 000	210 000
Installation of industrial air conditioners at licenses	CRR	1 000 000	-	1 000 000
Upgrading city license facility	CRR	1 000 000	-	1 000 000
Procurement of AARTO equipments	CRR	50 000	-	50 000
Procurement of office cleaning equipment's	CRR	70 000	-	70 000
Total Traffic and Licencing		6 581 000	- 167 042	6 413 958
Environmental Management - Community Services				
Grass cutting equipment's	CRR	950 000	21 876	971 876
Development of a Botanical garden(Protected area Ster park)	CRR	600 000	-	600 000
Development of a park at Ext 44 and 76	CRR	2 000 000	-	2 000 000
Upgrading of Tom Naude Park	CRR	900 000	-	900 000
Zone 4 Park Expansion Phase 2	CRR	900 000	-	900 000
Upgrading of Security at Game Reserve	CRR	3 150 000	-	3 150 000
Upgrading of Environmental Education Centre	CRR	900 000	-	900 000
Total Environment Management		9 400 000	21 876	9 421 876

	Funding	Original Budget	Adjustment	Budget
MULTI YEAR BUDGET				
Description				
Waste Management - Community Services				
30 m3 skip containers	CRR	600 000	-	600 000
Extension of landfill site(weltevrede)	CRR	850 000	-	850 000
Extension of offices(Ladanna)	CRR	350 000	- 350 000	
Rural transfer station (Sengatane)	MIG	500 000	- 402 225	97 775
Rural transfer station (Dikgale)	MIG	4 000 000	- 4 000 000	
Rural transfer Station(Makotopong)	MIG	-	500 000	500 000
Ladanna transfer station	CRR	250 137	-	250 137
Aganang construction of Landfill site	MIG	10 000 863	- 6 996 055	3 004 808
Total Waste Management		16 551 000	- 11 248 280	5 302 720
Sport & Recreation - Community Development				
Upgrading of Ga- Manamela Sport Complex	MIG	6 000 000	- 76 566	5 923 434
Construction of an RDP Combo Sport Complex at Molepo Area- 2	MIG	12 000 000	- 4 236 000	7 764 000
Construction of Mankweng Sport facility-2	MIG	15 000 000	- 13 000 000	2 000 000
Sport stadium in Ga-Maja	MIG	8 803 450	- 8 803 450	-
EXT 44/77 Sports and Recreation Facility	MIG	3 445 000	- 3 445 000	-
Grass Cutting equipment	CRR	400 000	110 340	510 340
Molepo Stadium (unauthorised 16/17 FY)	CRR		10 540 432	10 540 432
Molepo Stadium (to complete scope)	CRR		2 955 151	2 955 151
Swimming- Plant & Equipment municipal wide	CRR	500 550	-	500 550
Tibane Upgrading of Stadium	CRR		500 000	500 000
Tibane Upgrading of Stadium	MIG	3 500 000	- 3 500 000	-
Mahlonong Upgrading of Stadium	MIG	500 000	1 500 000	2 000 000
Total Sport and Recreation		50 149 000	- 17 455 093	32 693 907
Cultural Services - Community Development				
Collection development - Books	CRR	800 000	-	800 000
Total - Cultural Services - Community Development		800 000		800 000
Information Services - Corporate and Shared Services				
Provision of Laptops, PCs and Peripheral Devices	CRR	2 000 000		2 000 000
Upgrading of New Council Chamber (ICT Components)	CRR	3 000 000	-	3 000 000
Network Upgrade	PTIG		2 500 000	2 500 000
Implementation of ICT Strategy	CRR	750 000	-	750 000
Network Upgrade	CRR	3 000 000	-	3 000 000
Total Information Services		8 750 000	2 500 000	11 250 000

ADJUSTMENT BUDGET 2017/18



	Funding	Original Budget	Adjustment	Budget
MULTI YEAR BUDGET				
Description				
City Planning - Planning and Economic Development				
Township establishment-Farm Volgestruisfontein 667 LS	CRR	1 000 000	1 000 000	2 000 000
Township establishment- Nirvana/	CRR	-	-	
Acquisition and transfer of land- Aganang	CRR	8 000 000	- 4 000 000	4 000 000
Acquisition of land	CRR	-	-	
Township establishment-Portion 74 and 75 of Ivy Dale Agricultural Holdings	CRR	1 000 000	-	1 000 000
Total City Planning		10 000 000	- 3 000 000	7 000 000
Transport Operations(IPRTS)- Transport and Services				
Day time Lay over facility	PTISG	2 100 000	4 750 000	6 850 000
Construction of a bus depot in Seshego	PTISG	23 000 000	2 983 805	25 983 805
Construction of bus stations	PTISG	1 000 000	4 950 000	5 950 000
Rehabilitation and construction of Trunk Extension	PTISG	2 300 000	-	2 300 000
Upgrade & Construction of Trunk route	PTISG	150 000	1 650 000	1 800 000
Rehabilitation of feeder routes in Polokwane City	PTISG	300 000	-	300 000
Rehabilitation of feeder routes in Polokwane City	PTISG	2 600 000	2 283 971	4 883 971
Rehabilitation of feeder routes in Polokwane City	PTISG	100 000	-	100 000
Rehabilitation & Construction of trunk routes in S	PTISG	1 000 000	-	1 000 000
upgrading and construction of IRPTS trunk route	PTISG	500 000	-	500 000
Rehabilitation & Construction of trunk routes in M	PTISG	200 000	-	200 000
Rehabilitation & construction of trunk route in Se	PTISG	9 000 000	28 950 000	37 950 000
Upgrade & construction of IRPTS trunk route	PTISG	60 000	-	60 000
upgrade & construction IRPTS trunk route	PTISG	6 300 000	4 650 000	10 950 000
Acquisition of Bus Fleet	PTISG	27 000 000	- 27 000 000	-
ITS Equipment	PTISG	41 502 000	- 22 500 000	19 002 000
Rehabilitation Trunk Ext. Seshego(Phase 3)	PTISG		1 732 224	1 732 224
Rehab of feeder Polokwane City	PTISG		11 500 000	11 500 000
Upgrade of Trunk Ext. Seshego	PTISG		8 550 000	8 550 000
Acquisition of Bus Fleet	PTISG PLEDGE	105 000 000	-105 000 000	-
Total Transport Operations		222 112 000	- 82 500 000	139 612 000
Supply Chain Management - Budget and Treasury Services				
Upgrading of stores	CRR	5 651 000	-	5 651 000
BTO Ammeneties	CRR	-	649 222	649 222
TOTAL EXPENDITURE NEW PROJECTS				
		1 230 118 000	- 19 568 680	1 210 549 320
Municipal Infrastructure Grant (MIG)	MIG	293 167 000	- 22 103 406	271 063 594
Regional Bulk Infrastructure Grant	RBIG	209 676 000	-	209 676 000
Neighbourhood Dev Partnership Grant	NDPG	26 000 000	15 027 000	41 027 000
Public Transport Infrastructure System Grant (PTIG)	PTIG	122 112 000	25 000 000	147 112 000
Total DoRA Allocations		650 955 000	17 923 594	668 878 594
Borrowings	LOAN	134 000 000	-	134 000 000
Bridging/ Pledging	PTISG PL	105 000 000	-105 000 000	-
Own Funds		340 163 000	67 507 726	407 670 726
TOTAL NEW PROJECTS		1 230 118 000	- 19 568 680	1 210 549 320

Roll over Projects

	Funding	Original Budget	Adjustment	Revised Budget
MULTI YEAR BUDGET				
Description				
Roads & Stormwater - Engineering				
Upgrading of arterial road in SDA1 (Luthuli and Ma Tarring Ntsime to Sefateng	MIG		131 323	131 323
Upgrading Semanya to Matekereng	MIG		1 297 978	1 297 978
Tarring of internal streets in Toronto	MIG		70 171	70 171
Tarring Sebayeng village (ring road)	MIG		1 599 922	1 599 922
Tarring Chebeng to Makweya	MIG		2 246 391	2 246 391
Upgrading Internal Street in Seshego Zone 8	MIG		115 722	115 722
Upgrading of Ramongoana bus and Taxi roads	MIG		110 248	110 248
Upgrading of Ntshitshane Road	MIG		850 067	850 067
Upgrading of internal streets linked with Excelsior Street in N	MIG		112 308	112 308
			454 640	454 640
			6 988 769	6 988 769
Water Supply and reticulation - Engineering				
Olifantspoort RWS	MIG		1 562 836	1 562 836
Mothapo RWS	MIG		726 164	726 164
Sebayeng/Dikgale RWS	MIG		195 999	195 999
Moletjie South RWS	MIG		461 487	461 487
Houtriver RWS phase 10	MIG		150 382	150 382
Chuene Maja RWS phase 9	MIG		2 347 352	2 347 352
Molepo RWS phase 10	MIG		305 948	305 948
Laastehoop RWS phase 10	MIG		1 997 317	1 997 317
Mankweng RWS phase 10	MIG		671 240	671 240
			8 418 725	8 418 725
Rural transfer station (Dikgale)	MIG		2 000 000	2 000 000
Rural transfer station (Sengatane)	MIG		1 902 225	1 902 225
Aganang construction of Landfill site	MIG		195 192	195 192
			4 097 417	4 097 417
Sport & Recreation - Community Development				
Upgrading of Ga- Manamela Sport Complex	MIG		76 566	76 566
Sport stadium in Ga-Maja	MIG		1 248 203	1 248 203
			1 324 769	1 324 769
TOTAL ROLL OVER CAPITAL				
			20 829 681	20 829 681
Municipal Infrastructure Grant (MIG)	MIG	293 167 000	- 1 273 726	291 893 274
Regional Bulk Infrastructure Grant	RBIG	209 676 000	-	209 676 000
Neighbourhood Dev Partnership Grant	NDPG	26 000 000	15 027 000	41 027 000
Public Transport Infrastructure System Grant (PTIG)	PTIG	122 112 000	25 000 000	147 112 000
Total DoRA Allocations		650 955 000	38 753 274	689 708 274
Borrowings	LOAN	134 000 000	-	134 000 000
Bridging/ Pledging	PTISG PLI	105 000 000	-105 000 000	-
Own Funds		340 163 000	67 507 726	407 670 726
TOTAL NEW & ROLL OVER PROJECTS		1 230 118 000	1 261 000	1 231 379 000

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ADJUSTMENT BUDGET 2017/18

POLOKWANE HOUSING ASSOCIATION

ADJUSTMENT BUDGET FOR 2017-2018 FINANCIAL YEAR

1. Purpose

The purpose of the report is to submit the 2017/2018 Adjustment budget as required by section 87 of the Municipal Finance Management Act 2003 and to request approval thereof.

2. Background

On 29 June 2017, Polokwane Municipal council approved the 2017/18 budget for Polokwane Housing Association after The Board of directors have approved same. The approved budget should be implemented in terms of section 87. Section 87(6) further stipulates that in the process of implementing budget the board of directors of municipal entity may, with the approval of the mayor, revise the budget of the municipal entity, but for the following reasons:

- (a) ~~To adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.~~
- (b) to authorise expenditure of any additional allocations to the municipal entity from its parent municipality.

(c) to authorise, within a prescribed framework, any unforeseeable and unavoidable expenditure approved by the mayor of the parent municipality.

(d) to authorise any other expenditure within a prescribed framework.

(7) Any projected allocation to a municipality entity from its parent municipality must be provided for in the annual budget of the parent municipality, and to the extent not so provided, the entity's budget must be adjusted.

Section 87(9) stipulates that The mayor must table the budget or adjusted budget and any adjustments budget of a municipal entity as approved by its board of directors, at the next council meeting of the municipality.

3. Executive Summary

The financial indicators reflect the entity to be in a stable position notwithstanding the threats and risks of the economy. Sound financial management and budgetary control remains the corner principle of the entity. The spending during the past six months was incurred within budgetary parameters and sustainable budget management process

All the programmes and projects are aligned with the budget while at the same time expenditure were reviewed to ensure value for money. The revenue were projected in line with the past six months performance. The adjustment budget covers both the financial and non financial performance of the entity.

This adjustment budget will improve the service delivery of the entity. The entity is in line to start with new project implementation to enhance revenue. All this projects are of Public Private Partnership and will assist the entity in enhancing revenue collection.

4. Mid -Year Assessment

Before discussing the 2017/18 Adjustment budget a reflection of the past six months capital, operating results and the projection of the remainder of the year are highlighted

4.1 Analysis of the past six months

4.1.1 Operating Revenue excluding grants

A total amount of R 5 933 713(47%) has been accrued against the budget of R12 540 880

4.1.2 Grants

A total amount of R5 000 000 (100%) has been received against the budgeted amount of R5 000 000.

4.1.3 Operating Expenditure

A total amount of R6 023 055 (28%) has been spent against the budgeted amount of R21 772 622 amount of the budgeted. The operating expenditure includes pro-rata debt impairment and depreciation of R7 000 000.

4.1.3 Capital Budget

Council approved a capital budget of R330 000 for the financial year the year

to date expenditure is zero of the approved budget, this is due to negative cash flow experienced as a result of under collection. It now changes from R330 000 to R160 000.

5.The Impact of the Adjustment budget will be as follows

- Total revenue and operating transfers had increased from R17 540 880 to R20 867 372 as a result of increase of operational grant of R4 000 000 from parent municipality.
- Additional R769 305 on operating expenditure will be adjusted. The total operating expenditure of the entity has been adjusted from R21 442 622 to R22 211 927 mainly as the result of correcting the error for under budgeting on employee costs.
- Capital expenditure to be adjusted from R330 000 to R160000.

Recommend

1. That in terms of section 87 of the Municipal Finance Management act, 56 of 2003, the adjustments budget of the Polokwane Housing Association for the financial year 2017/2018 be approved as set out in the following Tables:

- Table B1 Summary of the Adjustment Budget
- Table B2 Budgeted Financial Position
- Table B3 Budgeted Cash Flows

Budget Tables follows

POLOKWANE HOUSING ASSOCIATION TABLE B1

DESCRIPTION	Budget Year 2017/2018				
	Original Budget	Total Adjustment	Adjusted Budget	Budget year +1 2018/19	Budget year +2 2019/20
Financial Performance					
Rental Revenue	12 518 480	-661 828	11 856 652	12 950 480	15 827 480
Transfer recognised- Operational Grant- Municipality	5 000 000	4 000 000	9 000 000	15 000 000	10 000 000
Other own revenue	22 400	-11 680	10 720	22 480	22 560
Contributions recognised					
Total Revenue (Excluding capital transfers and contributions)	17 540 880	3 326 492	20 867 372	27 972 960	25 850 040
Employee costs	6 312 898	674 667	6 987 565	7 615 830	8 148 938
Remuneration of Board Members	2 150 224	281 138	2 431 362	2 257 735	2 370 621
Depreciation & Asset impairment	7 000 000	-	7 000 000	7 350 000	7 717 500
Finance charges	-	-	-	-	-
Materials and bulk purchases			-		
Transfers and grants			-		
Other expenditure	5 979 500	-186 500	5 793 000	5 570 000	6 300 000
Total Expenditure	21 442 622	769 305	22 211 927	22 793 565	24 537 059
Surplus/(Deficit)	-3 901 742	2 557 187	-1 344 555	5 179 395	1 312 981
Capital expenditure & Funds Sources					
Internally Generated funds	330 000	-170 000	160 000	-	-
Total Sources	330 000		160 000	-	-
Financial Position					
Total current assets	6 785 000	-1 743 000	5 042 000	4 148 000	4 401 000
Total non current assets	98 578 000		98 578 000	104 460 000	105 515 000
Total current liabilities	2 535 000	-	2 535 000	2 525 000	2 540 000
Total non current liabilities	95 000	-	95 000	80 000	60 000
Equity	102 733 000	-1 743 000	100 990 000	106 003 000	107 316 000
Cash flows					
Net cash from(used) operating	5 925 000	-5 915 000	-163 000	14 656 000	14 970 000
Net cash from(used) investing	15 000	-175 000	-160 000	-12 655 000	-13 000 000
Net cash from(used) financing	-3 520 000	3 520 000	-	-1 621 000	-1 470 000
Cash/ cash equivalents at the year end	4 240 000	1 820 000	1 497 000	1 877 000	2 380 000

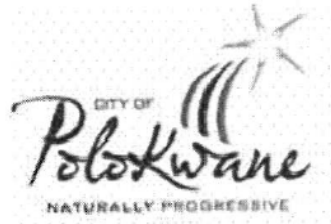
Table D4 Budgeted Financial Position

Description	Budget 2016/17		Adjusted Budget	Budget Year +1	Budget Year +2
	Original Budget	Total adjusted		2018/19	2019/20
				Adjusted Budget	Adjusted Budget
ASSETS					
Current assets					
Cash	4 240 000	- 2 743 000	1 497 000	1 877 000	2 380 000
Call investment deposits			-		
Consumer debtors	2 500 000	1 000 000	3 500 000	2 250 000	2 000 000
Other debtors	45 000		45 000	21 000	21 000
Current portion of long-term receivables			-		
Inventory			-		
Total current assets	6 785 000	- 1 743 000	5 042 000	4 148 000	4 401 000
Non current assets					
Property, plant and equipment	98 463 000		98 463 000	104 370 000	105 440 000
Intangible	115 000		115 000	90 000	75 000
Other non-current assets					
Total non current assets	98 578 000	-	98 578 000	104 460 000	105 515 000
TOTAL ASSETS	105 363 000	- 1 743 000	103 620 000	108 608 000	109 916 000
LIABILITIES					
Current liabilities					
Trade and other payables	2 205 000		2 205 000	2 210 000	2 250 000
Provisions	330 000		330 000	315 000	290 000
Total current liabilities	2 535 000	-	2 535 000	2 525 000	2 540 000
Non current liabilities					
Borrowing	95 000		95 000	80 000	60 000
Total non current liabilities	95 000	-	95 000	80 000	60 000
TOTAL LIABILITIES	2 630 000	-	2 630 000	2 605 000	2 600 000
NET ASSETS	102 733 000	- 1 743 000	100 990 000	106 003 000	107 316 000
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	27 079 000	- 1 743 000	25 336 000	30 349 000	31 662 000
Reserves	75 653 000	-	75 653 000	75 653 283	75 653 283
Share capital	1 000		1 000	1 000	1 000
TOTAL COMMUNITY WEALTH/EQUITY	102 733 000	- 1 743 000	100 990 000	106 003 283	107 316 283

Table D5 Budgeted Cash Flow

Description	Budget 2016/17		Adjusted Budget	Budget Year	Budget Year
	Original Budget	Total adjusted		+1 2018/19	+2 2019/20
				Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates, penalties & collection charges	10 424	(6 815)	3 436	10 905	12 519
Service charges					
Other revenue					
Government - operating	5 000	4 000	9 000	15 000	15 000
Government - capital			-		
Interest	1		1	1	1
Dividends			-		
Payments					
Suppliers and employees	(9 500)	(3 100)	(12 600)	(11 250)	(12 550)
Finance charges					
Dividends paid					
Transfers and Grants					
NET CASH FROM/(USED) OPERATING ACTIVITIES	5 925	(5 915)	(163)	14 656	14 970
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE					
Decrease (increase) in non-current debtors					
Decrease (increase) other non-current receivables				(13 000)	(13 000)
Decrease (increase) in non-current investments	345	(345)	-	345	0
Payments					
Capital assets	(330)	170	(160)		
NET CASH FROM/(USED) INVESTING ACTIVITIES	15	(175)	(160)	(12 655)	(13 000)
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans					
Borrowing long term/refinancing	(3 520)	3 520	-	(1 621)	(1 470)
Increase (decrease) in consumer deposits					
Payments					
Repayment of borrowing					
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 520)	3 520	-	(1 621)	(1 470)
NET INCREASE/ (DECREASE) IN CASH HELD	2 420	(2 570)	(323)	380	500
Cash/cash equivalents at the year begin:	1 820	1 820	1 820	1 497	1 877
Cash/cash equivalents at the year end:	4 240	1 820	1 497	1 877	2 380

Municipal Manager Quality Certificate



Municipal Manager Quality certification

I, **MAKOBE D. H** the Municipal Manager of Polokwane Local Municipality, hereby
Certify that –


Adjustments Budget 2017/18– 2019/20 and supporting documentation

has been prepared in accordance with the Municipal Finance Management Act and regulations
made under that Act.

Print name: **MAKOBE DIKGAPE HERSKOVITS**

Municipal Manager of Polokwane Local Municipality: LIM354

Signature

: 

Date

: 28/02/2018
