

# Municipal adjustments budgets & supporting tables

Version 2.7

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**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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### Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2015/16

Does this municipality have Entities?

If YES: Identify type of report:

### Name Votes & Sub-Votes

#### Printing Instructions

##### Showing / Hiding Columns

##### Showing / Clearing Highlights

#### Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

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[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1 <b>Executive and Council</b>	
Vote 2 - Budget and Treasury	1.1 Council	1.1 - Council
Vote 3 - Corporate Services	1.2 Municipal Manager	1.2 - Municipal Manager
Vote 4 - Local Economic Development	1.3 Special Projects and Communication	1.3 - Special Projects and Communication
Vote 5 - Infrastructure and Planning	1.4 (Name of sub-vote)	
Vote 6 - Community and Social Services	1.5 (Name of sub-vote)	
Vote 7 - Public Safety	1.6 (Name of sub-vote)	
Vote 8 - Waste Management	1.7 (Name of sub-vote)	
Vote 9 - [NAME OF VOTE 9]	1.8 (Name of sub-vote)	
Vote 10 - [NAME OF VOTE 10]	1.9 (Name of sub-vote)	
Vote 11 - [NAME OF VOTE 11]	1.10 (Name of sub-vote)	
Vote 12 - [NAME OF VOTE 12]	Vote 2 <b>Budget and Treasury</b>	
Vote 13 - [NAME OF VOTE 13]	2.1 (Name of sub-vote)	2.1 - Budget and Treasury
Vote 14 - [NAME OF VOTE 14]	2.2 (Name of sub-vote)	
Vote 15 - [NAME OF VOTE 15]	2.3 (Name of sub-vote)	
	2.4 (Name of sub-vote)	
	2.5 (Name of sub-vote)	
	2.6 (Name of sub-vote)	
	2.7 (Name of sub-vote)	
	2.8 (Name of sub-vote)	
	2.9 (Name of sub-vote)	
	2.10 (Name of sub-vote)	
	Vote 3 <b>Corporate Services</b>	
	3.1 Corporate Services	3.1 - Corporate Services
	3.2 (Name of sub-vote)	
	3.3 (Name of sub-vote)	
	3.4 (Name of sub-vote)	
	3.5 (Name of sub-vote)	
	3.6 (Name of sub-vote)	
	3.7 (Name of sub-vote)	
	3.8 (Name of sub-vote)	
	3.9 (Name of sub-vote)	
	3.10 (Name of sub-vote)	
	Vote 4 <b>Local Economic Development</b>	
	4.1 Local Economic Development	4.1 - Local Economic Development
	4.2 (Name of sub-vote)	
	4.3 (Name of sub-vote)	
	4.4 (Name of sub-vote)	
	4.5 (Name of sub-vote)	
	4.6 (Name of sub-vote)	
	4.7 (Name of sub-vote)	
	4.8 (Name of sub-vote)	
	4.9 (Name of sub-vote)	
	4.10 (Name of sub-vote)	
	Vote 5 <b>Infrastructure and Planning</b>	
	5.1 Infrastructure and Planning	5.1 - Infrastructure and Planning
	5.2 (Name of sub-vote)	
	5.3 (Name of sub-vote)	
	5.4 (Name of sub-vote)	
	5.5 (Name of sub-vote)	
	5.6 (Name of sub-vote)	
	5.7 (Name of sub-vote)	
	5.8 (Name of sub-vote)	
	5.9 (Name of sub-vote)	
	5.10 (Name of sub-vote)	
	Vote 6 <b>Community and Social Services</b>	
	6.1 Community Services	6.1 - Community Services
	6.2 (Name of sub-vote)	
	6.3 (Name of sub-vote)	
	6.4 (Name of sub-vote)	
	6.5 (Name of sub-vote)	
	6.6 (Name of sub-vote)	
	6.7 (Name of sub-vote)	
	6.8 (Name of sub-vote)	
	6.9 (Name of sub-vote)	
	6.10 (Name of sub-vote)	
	Vote 7 <b>Public Safety</b>	
	7.1 Public Safety	7.1 - Public Safety
	7.2 (Name of sub-vote)	
	7.3 (Name of sub-vote)	
	7.4 (Name of sub-vote)	
	7.5 (Name of sub-vote)	
	7.6 (Name of sub-vote)	
	7.7 (Name of sub-vote)	
	7.8 (Name of sub-vote)	
	7.9 (Name of sub-vote)	
	7.10 (Name of sub-vote)	
	Vote 8 <b>Waste Management</b>	
	8.1 Waste Management	8.1 - Waste Management
	8.2 (Name of sub-vote)	
	8.3 (Name of sub-vote)	
	8.4 (Name of sub-vote)	
	8.5 (Name of sub-vote)	
	8.6 (Name of sub-vote)	
	8.7 (Name of sub-vote)	
	8.8 (Name of sub-vote)	
	8.9 (Name of sub-vote)	
	8.10 (Name of sub-vote)	
	Vote 9 <b>[NAME OF VOTE 9]</b>	
	9.1 (Name of sub-vote)	9.1 - (Name of sub-vote)
	9.2 (Name of sub-vote)	
	9.3 (Name of sub-vote)	
	9.4 (Name of sub-vote)	
	9.5 (Name of sub-vote)	
	9.6 (Name of sub-vote)	
	9.7 (Name of sub-vote)	
	9.8 (Name of sub-vote)	
	9.9 (Name of sub-vote)	
	9.10 (Name of sub-vote)	
	Vote 10 <b>[NAME OF VOTE 10]</b>	
	10.1 (Name of sub-vote)	10.1 - (Name of sub-vote)
	10.2 (Name of sub-vote)	
	10.3 (Name of sub-vote)	
	10.4 (Name of sub-vote)	
	10.5 (Name of sub-vote)	
	10.6 (Name of sub-vote)	
	10.7 (Name of sub-vote)	
	10.8 (Name of sub-vote)	
	10.9 (Name of sub-vote)	
	10.10 (Name of sub-vote)	
	Vote 11 <b>[NAME OF VOTE 11]</b>	
	11.1 (Name of sub-vote)	11.1 - (Name of sub-vote)
	11.2 (Name of sub-vote)	
	11.3 (Name of sub-vote)	
	11.4 (Name of sub-vote)	
	11.5 (Name of sub-vote)	
	11.6 (Name of sub-vote)	
	11.7 (Name of sub-vote)	
	11.8 (Name of sub-vote)	
	11.9 (Name of sub-vote)	
	11.10 (Name of sub-vote)	
	Vote 12 <b>[NAME OF VOTE 12]</b>	
	12.1 (Name of sub-vote)	12.1 - (Name of sub-vote)
	12.2 (Name of sub-vote)	
	12.3 (Name of sub-vote)	
	12.4 (Name of sub-vote)	
	12.5 (Name of sub-vote)	
	12.6 (Name of sub-vote)	
	12.7 (Name of sub-vote)	
	12.8 (Name of sub-vote)	
	12.9 (Name of sub-vote)	
	12.10 (Name of sub-vote)	
	Vote 13 <b>[NAME OF VOTE 13]</b>	
	13.1 (Name of sub-vote)	13.1 - (Name of sub-vote)
	13.2 (Name of sub-vote)	
	13.3 (Name of sub-vote)	
	13.4 (Name of sub-vote)	
	13.5 (Name of sub-vote)	
	13.6 (Name of sub-vote)	
	13.7 (Name of sub-vote)	
	13.8 (Name of sub-vote)	
	13.9 (Name of sub-vote)	
	13.10 (Name of sub-vote)	
	Vote 14 <b>[NAME OF VOTE 14]</b>	
	14.1 (Name of sub-vote)	14.1 - (Name of sub-vote)
	14.2 (Name of sub-vote)	
	14.3 (Name of sub-vote)	
	14.4 (Name of sub-vote)	
	14.5 (Name of sub-vote)	
	14.6 (Name of sub-vote)	
	14.7 (Name of sub-vote)	
	14.8 (Name of sub-vote)	
	14.9 (Name of sub-vote)	
	14.10 (Name of sub-vote)	
	Vote 15 <b>[NAME OF VOTE 15]</b>	
	15.1 (Name of sub-vote)	15.1 - (Name of sub-vote)
	15.2 (Name of sub-vote)	
	15.3 (Name of sub-vote)	
	15.4 (Name of sub-vote)	
	15.5 (Name of sub-vote)	
	15.6 (Name of sub-vote)	
	15.7 (Name of sub-vote)	
	15.8 (Name of sub-vote)	
	15.9 (Name of sub-vote)	
	15.10 (Name of sub-vote)	

# EC442 Umzimvubu - Contact Information

## A. GENERAL INFORMATION

**Municipality** EC442 Umzimvubu

Set name on 'Instructions' sheet

**Grade**

<sup>1</sup> Grade in terms of the Remuneration of Public Office Bearers Act.

**Province** EC EASTERN CAPE

**Web Address**

**e-mail Address**

## B. CONTACT INFORMATION

**Postal address:**

P.O. Box

City / Town

Postal Code

**Street address**

Building

Street No. & Name

City / Town

Postal Code

**General Contacts**

Telephone number

Fax number

## C. POLITICAL LEADERSHIP

**Speaker:**

**Secretary/PA to the Speaker:**

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

**Mayor/Executive Mayor:**

**Secretary/PA to the Mayor/Executive Mayor:**

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

**Deputy Mayor/Executive Mayor:**

**Secretary/PA to the Deputy Mayor/Executive Mayor:**

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

## D. MANAGEMENT LEADERSHIP

**Municipal Manager:**

**Secretary/PA to the Municipal Manager:**

Name

Name

Telephone number

Telephone number

Cell number

Cell number

Fax number

Fax number

E-mail address

E-mail address

**Chief Financial Officer**

**Secretary/PA to the Chief Financial Officer**

Name Xoliswa Venn

Name

Telephone number 0392558500

Telephone number

Cell number

Cell number

Fax number 0392550167

Fax number

E-mail address Venn.Xoliswa@umzimvubu.gov.za

E-mail address

**Official responsible for submitting financial information**

Name

Telephone number

Cell number

Fax number	
E-mail address	

|

**EC442 Umzimvubu - Table B1 Adjustments Budget Summary -**

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
R thousands											
<b>Financial Performance</b>											
Property rates	10 430	–	–	–	–	–	4 570	4 570	15 000	–	–
Service charges	2 000	–	–	–	–	–	–	–	2 000	–	–
Investment revenue	2 242	–	–	–	–	–	1 000	1 000	3 242	–	–
Transfers recognised - operational	179 115	–	–	–	–	–	–	–	179 115	–	–
Other own revenue	29 606	–	–	–	–	–	21 282	21 282	50 888	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>223 394</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>26 852</b>	<b>26 852</b>	<b>250 246</b>	<b>–</b>	<b>–</b>
Employee costs	53 544	–	–	–	–	–	3 285	3 285	56 829	–	–
Remuneration of councillors	17 411	–	–	–	–	–	–	–	17 411	–	–
Depreciation & asset impairment	45 705	–	–	–	–	–	4 295	4 295	50 000	–	–
Finance charges	2 000	–	–	–	–	–	–	–	2 000	–	–
Materials and bulk purchases	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants	4 417	–	–	–	–	–	–	–	4 417	–	–
Other expenditure	136 642	–	–	–	–	–	(23 778)	(23 778)	112 863	–	–
<b>Total Expenditure</b>	<b>259 718</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(16 199)</b>	<b>(16 199)</b>	<b>243 520</b>	<b>–</b>	<b>–</b>
<b>Surplus/(Deficit)</b>	<b>(36 325)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43 051</b>	<b>43 051</b>	<b>6 726</b>	<b>–</b>	<b>–</b>
Transfers recognised - capital	78 277	–	–	–	–	–	587	587	78 864	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>41 952</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43 638</b>	<b>43 638</b>	<b>85 590</b>	<b>–</b>	<b>–</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>41 952</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43 638</b>	<b>43 638</b>	<b>85 590</b>	<b>–</b>	<b>–</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>85 903</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>22 944</b>	<b>22 944</b>	<b>108 847</b>	<b>–</b>	<b>–</b>
Transfers recognised - capital	52 864	–	–	–	–	–	–	–	52 864	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	33 039	–	–	–	–	–	22 944	22 944	55 983	–	–
<b>Total sources of capital funds</b>	<b>85 903</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>22 944</b>	<b>22 944</b>	<b>108 847</b>	<b>–</b>	<b>–</b>
<b>Financial position</b>											
Total current assets	66 639	–	–	–	–	–	(21 749)	(21 749)	44 890	–	–
Total non current assets	263 246	–	–	–	–	–	175 940	175 940	439 186	–	–
Total current liabilities	33 055	–	–	–	–	–	1 051	1 051	34 106	–	–
Total non current liabilities	11 413	–	–	–	–	–	25 358	25 358	36 772	–	–
<b>Community wealth/Equity</b>	<b>285 416</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>127 782</b>	<b>127 782</b>	<b>413 198</b>	<b>–</b>	<b>–</b>
<b>Cash flows</b>											
Net cash from (used) operating	113 208	–	–	–	–	–	46 260	46 260	159 468	–	–
Net cash from (used) investing	(83 703)	–	–	–	–	–	(22 944)	(22 944)	(106 647)	–	–
Net cash from (used) financing	(25 000)	–	–	–	–	–	(4 000)	(4 000)	(29 000)	–	–
<b>Cash/cash equivalents at the year end</b>	<b>46 982</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 091</b>	<b>2 091</b>	<b>49 073</b>	<b>–</b>	<b>–</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	63 706	–	–	–	–	–	(38 455)	(38 455)	25 251	–	–
Application of cash and investments	266 667	–	–	–	–	–	(232 306)	(232 306)	34 361	–	–
<b>Balance - surplus (shortfall)</b>	<b>(202 961)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>193 851</b>	<b>193 851</b>	<b>(9 110)</b>	<b>–</b>	<b>–</b>
<b>Asset Management</b>											
Asset register summary (WDV)	349 132	–	–	–	–	–	(10 729)	(10 729)	338 403	–	–
Depreciation & asset impairment	45 705	–	–	–	–	–	4 295	4 295	50 000	–	–
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	4 007	–	–	–	–	–	–	–	4 007	–	–
<b>Free services</b>											
Cost of Free Basic Services provided	4 155	–	–	–	–	–	–	–	4 155	–	–
Revenue cost of free services provided	4 170	–	–	–	–	–	–	–	4 170	–	–
<b>Households below minimum service level</b>											
Water:	12	–	–	–	–	–	–	–	12	–	–
Sanitation/sewerage:	28	–	–	–	–	–	–	–	28	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	178	–	–	–	–	–	–	–	178	–	–

EC442 Umzimvubu - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
<b>R thousands</b>	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Standard</b>												
<b>Governance and administration</b>		207 238	-	-	-	-	-	26 515	26 515	233 753	-	-
Executive and council		413	-	-	-	-	-	-	-	413	-	-
Budget and treasury office		206 668	-	-	-	-	-	26 557	26 557	233 226	-	-
Corporate services		156	-	-	-	-	-	(43)	(43)	114	-	-
<b>Community and public safety</b>		4 058	-	-	-	-	-	5 793	5 793	9 851	-	-
Community and social services		321	-	-	-	-	-	-	-	321	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		3 737	-	-	-	-	-	5 793	5 793	9 530	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		81 890	-	-	-	-	-	(58)	(58)	81 832	-	-
Planning and development		2 831	-	-	-	-	-	(158)	(158)	2 673	-	-
Road transport		79 059	-	-	-	-	-	100	100	79 159	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		8 485	-	-	-	-	-	(4 498)	(4 498)	3 987	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		8 485	-	-	-	-	-	(4 498)	(4 498)	3 987	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	301 671	-	-	-	-	-	27 752	27 752	329 422	-	-
<b>Expenditure - Standard</b>												
<b>Governance and administration</b>		171 327	-	-	-	-	-	(17 766)	(17 766)	153 561	-	-
Executive and council		47 357	-	-	-	-	-	883	883	48 239	-	-
Budget and treasury office		105 474	-	-	-	-	-	(18 651)	(18 651)	86 823	-	-
Corporate services		18 496	-	-	-	-	-	2	2	18 499	-	-
<b>Community and public safety</b>		18 591	-	-	-	-	-	1 861	1 861	20 453	-	-
Community and social services		3 112	-	-	-	-	-	670	670	3 782	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		15 480	-	-	-	-	-	1 191	1 191	16 671	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		56 055	-	-	-	-	-	3 759	3 759	59 813	-	-
Planning and development		15 682	-	-	-	-	-	1 036	1 036	16 718	-	-
Road transport		40 373	-	-	-	-	-	2 723	2 723	43 095	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		13 745	-	-	-	-	-	(307)	(307)	13 439	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		13 745	-	-	-	-	-	(307)	(307)	13 439	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	259 718	-	-	-	-	-	(12 453)	(12 453)	247 266	-	-
<b>Surplus/ (Deficit) for the year</b>		41 952	-	-	-	-	-	40 204	40 204	82 157	-	-

References

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

EC442 Umzimvubu - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

Standard Classification Description	Ref	Budget Year 2015/16					
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt
		5	6	7	8	9	
R thousand	1	A	A1	B	C	D	E
<b>Revenue - Standard</b>							
<b>Municipal governance and administration</b>		207 238	-	-	-	-	-
Executive and council		413	-	-	-	-	-
<i>Mayor and Council</i>		100					
<i>Municipal Manager</i>		313					
Budget and treasury office		206 668					
Corporate services		156	-	-	-	-	-
<i>Human Resources</i>							
<i>Information Technology</i>							
<i>Property Services</i>							
<i>Other Admin</i>		156					
<b>Community and public safety</b>		4 058	-	-	-	-	-
Community and social services		321	-	-	-	-	-
<i>Libraries and Archives</i>							
<i>Museums &amp; Art Galleries etc</i>							
<i>Community halls and Facilities</i>							
<i>Cemeteries &amp; Crematoriums</i>							
<i>Child Care</i>							
<i>Aged Care</i>							
<i>Other Community</i>							
<i>Other Social</i>		321					
Sport and recreation							
Public safety		3 737	-	-	-	-	-
<i>Police</i>							
<i>Fire</i>							
<i>Civil Defence</i>							
<i>Street Lighting</i>							
<i>Other</i>		3 737					
Housing							
Health		-	-	-	-	-	-
<i>Clinics</i>							
<i>Ambulance</i>							
<i>Other</i>							
<b>Economic and environmental services</b>		81 890	-	-	-	-	-
Planning and development		2 831	-	-	-	-	-
<i>Economic Development/Planning</i>		2 831					
<i>Town Planning/Building enforcement</i>							
<i>Licensing &amp; Regulation</i>							
Road transport		79 059	-	-	-	-	-
<i>Roads</i>		79 059					
<i>Public Buses</i>							
<i>Parking Garages</i>							
<i>Vehicle Licensing and Testing</i>							
<i>Other</i>							
Environmental protection		-	-	-	-	-	-

Pollution Control					
Biodiversity & Landscape					
Other					
<b>Trading services</b>	<b>8 485</b>	-	-	-	-
Electricity	-	-	-	-	-
<i>Electricity Distribution</i>					
<i>Electricity Generation</i>					
Water	-	-	-	-	-
<i>Water Distribution</i>					
<i>Water Storage</i>					
Waste water management	-	-	-	-	-
<i>Sewerage</i>					
<i>Storm Water Management</i>					
<i>Public Toilets</i>					
Waste management	<b>8 485</b>	-	-	-	-
<i>Solid Waste</i>	<b>8 485</b>				
<b>Other</b>	-	-	-	-	-
Air Transport					
Abattoirs					
Tourism					
Forestry					
Markets					
<b>Total Revenue - Standard</b>	<b>301 671</b>	-	-	-	-
<b><u>Expenditure - Standard</u></b>					
<b><i>Municipal governance and administration</i></b>	<b>171 327</b>	-	-	-	-
Executive and council	47 357	-	-	-	-
<i>Mayor and Council</i>	36 699				
<i>Municipal Manager</i>	10 658				
Budget and treasury office	105 474				
Corporate services	18 496	-	-	-	-
<i>Human Resources</i>					
<i>Information Technology</i>					
<i>Property Services</i>					
<i>Other Admin</i>	18 496				
<b><i>Community and public safety</i></b>	<b>18 591</b>	-	-	-	-
Community and social services	<b>3 112</b>	-	-	-	-
<i>Libraries and Archives</i>					
<i>Museums &amp; Art Galleries etc</i>					
<i>Community halls and Facilities</i>					
<i>Cemeteries &amp; Crematoriums</i>					
<i>Child Care</i>					
<i>Aged Care</i>					
<i>Other Community</i>					
<i>Other Social</i>	3 112				
Sport and recreation					
Public safety	<b>15 480</b>	-	-	-	-
<i>Police</i>					
<i>Fire</i>					
<i>Civil Defence</i>					
<i>Street Lighting</i>					
<i>Other</i>	15 480				
Housing					

Health		-	-	-	-	-
<i>Clinics</i>						
<i>Ambulance</i>						
<i>Other</i>						
<b>Economic and environmental services</b>		56 055	-	-	-	-
Planning and development		15 682	-	-	-	-
<i>Economic Development/Planning</i>		15 682				
<i>Town Planning/Building enforcement</i>						
<i>Licensing &amp; Regulation</i>						
Road transport		40 373	-	-	-	-
<i>Roads</i>		40 373				
<i>Public Buses</i>						
<i>Parking Garages</i>						
<i>Vehicle Licensing and Testing</i>						
<i>Other</i>						
Environmental protection		-	-	-	-	-
<i>Pollution Control</i>						
<i>Biodiversity &amp; Landscape</i>						
<i>Other</i>						
<b>Trading services</b>		13 745	-	-	-	-
Electricity		-	-	-	-	-
<i>Electricity Distribution</i>						
<i>Electricity Generation</i>						
Water		-	-	-	-	-
<i>Water Distribution</i>						
<i>Water Storage</i>						
Waste water management		-	-	-	-	-
<i>Sewerage</i>						
<i>Storm Water Management</i>						
<i>Public Toilets</i>						
Waste management		13 745	-	-	-	-
<i>Solid Waste</i>		13 745				
<b>Other</b>		-	-	-	-	-
Air Transport						
Abattoirs						
Tourism						
Forestry						
Markets						
<b>Total Expenditure - Standard</b>	3	259 718	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		41 952	-	-	-	-

#### References

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

			Budget Year +1 2016/17	Budget Year +2 2017/18
Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
10 F	11 G	12 H		
26 515	26 515	233 753	-	-
-	-	413	-	-
	-	100		
	-	313		
26 557	26 557	233 226		
(43)	(43)	114	-	-
	-	-		
	-	-		
	-	-		
(43)	(43)	114		
5 793	5 793	9 851	-	-
-	-	321	-	-
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
	-	321		
	-	-		
5 793	5 793	9 530	-	-
	-	-		
	-	-		
	-	-		
	-	-		
5 793	5 793	9 530		
	-	-		
-	-	-	-	-
	-	-		
	-	-		
	-	-		
(58)	(58)	81 832	-	-
(158)	(158)	2 673	-	-
(158)	(158)	2 673		
	-	-		
	-	-		
100	100	79 159	-	-
100	100	79 159		
	-	-		
	-	-		
	-	-		
	-	-		
-	-	-	-	-

	-	-		
	-	-		
	-	-		
(4 498)	(4 498)	3 987	-	-
-	-	-	-	-
	-	-		
	-	-		
-	-	-	-	-
	-	-		
	-	-		
-	-	-	-	-
	-	-		
	-	-		
(4 498)	(4 498)	3 987	-	-
(4 498)	(4 498)	3 987		
-	-	-	-	-
	-	-		
	-	-		
	-	-		
	-	-		
27 752	27 752	329 422	-	-
(17 766)	(17 766)	153 561	-	-
883	883	48 239	-	-
561	561	37 260		
321	321	10 979		
(18 651)	(18 651)	86 823		
2	2	18 499	-	-
	-	-		
	-	-		
	-	-		
2	2	18 499		
1 861	1 861	20 453	-	-
670	670	3 782	-	-
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
670	670	3 782		
-	-	-		
1 191	1 191	16 671	-	-
	-	-		
	-	-		
	-	-		
	-	-		
1 191	1 191	16 671		
	-	-		

-	-	-	-	-
	-	-		
	-	-		
	-	-		
3 759	3 759	59 813	-	-
1 036	1 036	16 718	-	-
1 036	1 036	16 718		
	-	-		
	-	-		
2 723	2 723	43 095	-	-
2 723	2 723	43 095		
	-	-		
	-	-		
	-	-		
-	-	-	-	-
	-	-		
	-	-		
(307)	(307)	13 439	-	-
-	-	-	-	-
	-	-		
	-	-		
-	-	-	-	-
	-	-		
	-	-		
(307)	(307)	13 439	-	-
(307)	(307)	13 439		
-	-	-	-	-
	-	-		
	-	-		
	-	-		
	-	-		
(12 453)	(12 453)	247 266	-	-
40 204	40 204	82 157	-	-

and if used must be supported by footnotes.

EC442 Umtshwani - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description		Budget Year 2015/16											Budget Year +1 2016/17	Budget Year +2 2017/18
Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjts.	Total Adjts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
A	B	3	4	5	6	7	8	9	10	11	12	13		
	A	A1	B	C	D	E	F	G	H	I	J	K		
[Insert departmental structure etc]														
Revenue by Vote														
1														
Vote 1 - Executive and Council	413	-	-	-	-	-	-	-	413	-	-	-		
Vote 2 - Budget and Treasury	206 688	-	-	-	-	-	26 557	26 557	233 226	-	-	-		
Vote 3 - Corporate Services	196	-	-	-	-	-	(43)	(43)	114	-	-	-		
Vote 4 - Local Economic Development	2 831	-	-	-	-	-	(106)	(106)	2 973	-	-	-		
Vote 5 - Infrastructure and Planning	79 059	-	-	-	-	-	100	100	79 159	-	-	-		
Vote 6 - Community and Social Services	321	-	-	-	-	-	-	-	321	-	-	-		
Vote 7 - Public Safety	3 737	-	-	-	-	-	5 793	5 793	9 530	-	-	-		
Vote 8 - Waste Management	6 485	-	-	-	-	-	(4 488)	(4 488)	3 987	-	-	-		
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-		
Total Revenue by Vote	2	301 671	-	-	-	-	27 752	27 752	329 422	-	-	-		
Expenditure by Vote														
1														
Vote 1 - Executive and Council	47 357	-	-	-	-	-	883	883	48 239	-	-	-		
Vote 2 - Budget and Treasury	105 474	-	-	-	-	-	(18 651)	(18 651)	86 823	-	-	-		
Vote 3 - Corporate Services	18 496	-	-	-	-	-	2	2	18 498	-	-	-		
Vote 4 - Local Economic Development	15 682	-	-	-	-	-	1 036	1 036	16 718	-	-	-		
Vote 5 - Infrastructure and Planning	40 373	-	-	-	-	-	2 723	2 723	43 095	-	-	-		
Vote 6 - Community and Social Services	3 112	-	-	-	-	-	676	676	3 782	-	-	-		
Vote 7 - Public Safety	15 480	-	-	-	-	-	1 151	1 151	16 631	-	-	-		
Vote 8 - Waste Management	13 745	-	-	-	-	-	(307)	(307)	13 439	-	-	-		
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-		
Total Expenditure by Vote	2	259 718	-	-	-	-	(12 453)	(12 453)	247 266	-	-	-		
Burplus (Deficit) for the year	2	41 952	-	-	-	-	49 204	49 204	82 157	-	-	-		
RECONCILIATION														
1. Insert 'Vote', e.g. Department, if different to standard classification structure														
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)														
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget														
4. Additional cash funded accumulated fund/impound funds (MFMA section 18(1)(b) and section 28(2)(g)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)														
5. Increases of funds approved under MFMA section 31														
6. Adjustments approved in accordance with MFMA section 29														
7. Adjustments to transfers from National or Provincial Government														
8. Adjust. = Other/ Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))														
9. G = B + C + D + E + F														
10. Adjusted Budget H = (A or A12 etc) + G														
check revenue	-	-	-	-	-	-	313	313	313	-	-	-		
check expenditure	(0)	-	-	-	-	-	3 746	3 746	3 746	-	-	-		

EC442 Umzimvubu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description  <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2015/1				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	3 A1	4 B	5 C	6 D
<b>Revenue by Vote</b>	1					
<b>Vote 1 - Executive and Council</b>		413	-	-	-	-
1.1 - Council						
1.2 - Municipal Manager		313				
1.3 - Special Projects and Communication		100				
<b>Vote 2 - Budget and Treasury</b>		206 668	-	-	-	-
2.1 - Budget and Treasury		206 668				
<b>Vote 3 - Corporate Services</b>		156	-	-	-	-
3.1 - Corporate Services		156				
<b>Vote 4 - Local Economic Development</b>		2 831	-	-	-	-
4.1 - Local Economic Development		2 831				

<b>Vote 5 - Infrastructure and Planning</b>	<b>79 059</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5.1 - Infrastructure and Planning	79 059				
<b>Vote 6 - Community and Social Services</b>	<b>321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6.1 - Community Services	321				
<b>Vote 7 - Public Safety</b>	<b>3 737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7.1 - Public Safety	3 737				
<b>Vote 8 - Waste Management</b>	<b>8 485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8.1 - Waste Management	8 485				
<b>Vote 9 - [NAME OF VOTE 9]</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9.1 - [Name of sub-vote]					







Vote 8 - Waste Management  
8.1 - Waste Management

13 745	-	-	-	-
13 745				

Vote 9 - [NAME OF VOTE 9]  
9.1 - [Name of sub-vote]

-	-	-	-	-

Vote 10 - [NAME OF VOTE 10]  
10.1 - [Name of sub-vote]

-	-	-	-	-

Vote 11 - [NAME OF VOTE 11]  
11.1 - [Name of sub-vote]

-	-	-	-	-

<b>Vote 12 - [NAME OF VOTE 12]</b>						
		-	-	-	-	-
12.1 - [Name of sub-vote]						
<b>Vote 13 - [NAME OF VOTE 13]</b>						
		-	-	-	-	-
13.1 - [Name of sub-vote]						
<b>Vote 14 - [NAME OF VOTE 14]</b>						
		-	-	-	-	-
14.1 - [Name of sub-vote]						
<b>Vote 15 - [NAME OF VOTE 15]</b>						
		-	-	-	-	-
15.1 - [Name of sub-vote]						
<b>Total Expenditure by Vote</b>	2	259 718	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	2	41 952	-	-	-	-

References

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



		-	-		
		-	-		
		-	-		
-	100	100	79 159	-	-
	100	100	79 159		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
-	-	-	321	-	-
	-	-	321		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
-	5 793	5 793	9 530	-	-
	5 793	5 793	9 530		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
-	(4 498)	(4 498)	3 987	-	-
	(4 498)	(4 498)	3 987		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
-	-	-	-	-	-
		-	-		



[illegible]

		-	-		
-	2	2	18 499	-	-
	2	2	18 499		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
-	1 036	1 036	16 718	-	-
	1 036	1 036	16 718		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
-	2 723	2 723	43 095	-	-
	2 723	2 723	43 095		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
-	670	670	3 782	-	-
	670	670	3 782		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
-	1 191	1 191	16 671	-	-
	1 191	1 191	16 671		
		-	-		
		-	-		



[illegible]

**EC442 Umzimvubu - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -**

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	10 430	–	–	–	–	–	4 570	4 570	15 000	–	–
Property rates - penalties & collection charges									–	–		
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	2 000	–	–	–	–	–	–	–	2 000	–	–
Service charges - other									–	–		
Rental of facilities and equipment		1 438							–	1 438		
Interest earned - external investments		2 242						1 000	1 000	3 242		
Interest earned - outstanding debtors		1 460						906	906	2 366		
Dividends received									–	–		
Fines		4 242							–	4 242		
Licences and permits		2 500						542	542	3 042		
Agency services		1 315						400	400	1 715		
Transfers recognised - operating		179 115							–	179 115		
Other revenue	2	17 551	–	–	–	–	–	19 433	19 433	36 984	–	–
Gains on disposal of PPE		1 100							–	1 100		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>223 394</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>26 852</b>	<b>26 852</b>	<b>250 246</b>	<b>–</b>	<b>–</b>
<b>Expenditure By Type</b>												
Employee related costs		53 544	–	–	–	–	–	3 285	3 285	56 829	–	–
Remuneration of councillors		17 411							–	17 411		
Debt impairment		30 000						(25 000)	(25 000)	5 000		
Depreciation & asset impairment		45 705	–	–	–	–	–	4 295	4 295	50 000	–	–
Finance charges		2 000							–	2 000		
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–
Other materials									–	–		
Contracted services		16 623	–	–	–	–	–	(5 912)	(5 912)	10 711	–	–
Transfers and grants		4 417							–	4 417		
Other expenditure		90 018	–	–	–	–	–	7 034	7 034	97 052	–	–
Loss on disposal of PPE								100	100	100		
<b>Total Expenditure</b>		<b>259 718</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(16 199)</b>	<b>(16 199)</b>	<b>243 520</b>	<b>–</b>	<b>–</b>
<b>Surplus/(Deficit)</b>		<b>(36 325)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43 051</b>	<b>43 051</b>	<b>6 726</b>	<b>–</b>	<b>–</b>
Transfers recognised - capital		78 277						587	587	78 864		
Contributions recognised - capital									–	–		
Contributed assets									–	–		
<b>Surplus/(Deficit) before taxation</b>		<b>41 952</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43 638</b>	<b>43 638</b>	<b>85 590</b>	<b>–</b>	<b>–</b>
Taxation									–	–		
<b>Surplus/(Deficit) after taxation</b>		<b>41 952</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43 638</b>	<b>43 638</b>	<b>85 590</b>	<b>–</b>	<b>–</b>
Attributable to minorities									–	–		
<b>Surplus/(Deficit) attributable to municipality</b>		<b>41 952</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43 638</b>	<b>43 638</b>	<b>85 590</b>	<b>–</b>	<b>–</b>
Share of surplus/ (deficit) of associate									–	–		
<b>Surplus/ (Deficit) for the year</b>		<b>41 952</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43 638</b>	<b>43 638</b>	<b>85 590</b>	<b>–</b>	<b>–</b>

**References**

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

EC442 Umzimvubu - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>		<b>A</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure and Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		753	-	-	-	-	-	10	10	763	-	-
Vote 2 - Budget and Treasury		1 800	-	-	-	-	-	1 331	1 331	3 131	-	-
Vote 3 - Corporate Services		2 513	-	-	-	-	-	50	50	2 563	-	-
Vote 4 - Local Economic Development		1 100	-	-	-	-	-	-	-	1 100	-	-
Vote 5 - Infrastructure and Planning		76 263	-	-	-	-	-	21 553	21 553	97 816	-	-
Vote 6 - Community and Social Services		32	-	-	-	-	-	-	-	32	-	-
Vote 7 - Public Safety		1 750	-	-	-	-	-	-	-	1 750	-	-
Vote 8 - Waste Management		1 693	-	-	-	-	-	-	-	1 693	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>85 903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 944</b>	<b>22 944</b>	<b>108 847</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Vote</b>		<b>85 903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 944</b>	<b>22 944</b>	<b>108 847</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>		<b>4 488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 391</b>	<b>1 391</b>	<b>5 879</b>	<b>-</b>	<b>-</b>
Executive and council		123	-	-	-	-	-	10	10	133	-	-
Budget and treasury office		1 800	-	-	-	-	-	1 331	1 331	3 131	-	-
Corporate services		2 566	-	-	-	-	-	50	50	2 616	-	-
<b>Community and public safety</b>		<b>4 104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 104</b>	<b>-</b>	<b>-</b>
Community and social services		2 354	-	-	-	-	-	-	-	2 354	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1 750	-	-	-	-	-	-	-	1 750	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>76 611</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 553</b>	<b>21 553</b>	<b>98 164</b>	<b>-</b>	<b>-</b>
Planning and development		1 100	-	-	-	-	-	-	-	1 100	-	-
Road transport		75 511	-	-	-	-	-	21 553	21 553	97 064	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>-</b>
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		700	-	-	-	-	-	-	-	700	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard</b>	3	<b>85 903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 944</b>	<b>22 944</b>	<b>108 847</b>	<b>-</b>	<b>-</b>
<b>Funded by:</b>												
National Government		52 864	-	-	-	-	-	-	-	52 864	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital transfers recognised</b>	4	<b>52 864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52 864</b>	<b>-</b>	<b>-</b>
<b>Public contributions &amp; donations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>33 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 944</b>	<b>22 944</b>	<b>55 983</b>	<b>-</b>	<b>-</b>
<b>Total Capital Funding</b>		<b>85 903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 944</b>	<b>22 944</b>	<b>108 847</b>	<b>-</b>	<b>-</b>

## References

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

EC442 Umzimvubu - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description  <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2015/1				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	3 A1	4 B	5 C	6 D
<b>Capital expenditure - Municipal Vote</b>	2					
<b>Multi-year expenditure appropriation</b>						
<b>Vote 1 - Executive and Council</b>		-	-	-	-	-
1.1 - Council						
1.2 - Municipal Manager						
1.3 - Special Projects and Communication						
<b>Vote 2 - Budget and Treasury</b>		-	-	-	-	-
2.1 - Budget and Treasury						
<b>Vote 3 - Corporate Services</b>		-	-	-	-	-
3.1 - Corporate Services						
<b>Vote 4 - Local Economic Development</b>		-	-	-	-	-
4.1 - Local Economic Development						



9.1 - [Name of sub-vote]

Vote 10 - [NAME OF VOTE 10]

10.1 - [Name of sub-vote]

Vote 11 - [NAME OF VOTE 11]

11.1 - [Name of sub-vote]

Vote 12 - [NAME OF VOTE 12]

12.1 - [Name of sub-vote]

Vote 13 - [NAME OF VOTE 13]

13.1 - [Name of sub-vote]

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

<b>Vote 14 - [NAME OF VOTE 14]</b> 14.1 - [Name of sub-vote]						
		-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b> 15.1 - [Name of sub-vote]		-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>		-	-	-	-	-
<b><u>Capital expenditure - Municipal Vote</u></b> <b><u>Single-year expenditure appropriation</u></b>	2					
<b>Vote 1 - Executive and Council</b>		753	-	-	-	-
1.1 - Council		50				
1.2 - Municipal Manager		73				
1.3 - Special Projects and Communication		630				
<b>Vote 2 - Budget and Treasury</b>		1 800	-	-	-	-
2.1 - Budget and Treasury		1 800				

<b>Vote 3 - Corporate Services</b>	<b>2 513</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2 513				
3.1 - Corporate Services					
<b>Vote 4 - Local Economic Development</b>	<b>1 100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	1 100				
4.1 - Local Economic Development					
<b>Vote 5 - Infrastructure and Planning</b>	<b>76 263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	76 263				
5.1 - Infrastructure and Planning					
<b>Vote 6 - Community and Social Services</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	32				
6.1 - Community Services					
<b>Vote 7 - Public Safety</b>	<b>1 750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

7.1 - Public Safety	1 750				
<b>Vote 8 - Waste Management</b>	<b>1 693</b>	-	-	-	-
8.1 - Waste Management	1 693				
<b>Vote 9 - [NAME OF VOTE 9]</b>	-	-	-	-	-
9.1 - [Name of sub-vote]					
<b>Vote 10 - [NAME OF VOTE 10]</b>	-	-	-	-	-
10.1 - [Name of sub-vote]					
<b>Vote 11 - [NAME OF VOTE 11]</b>	-	-	-	-	-
11.1 - [Name of sub-vote]					



Capital single-year expenditure sub-total		85 903	-	-	-	-
Total Capital Expenditure		85 903	-	-	-	-

#### References

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

[illegible]





[illegible]







-	22 944	22 944	108 847	-	-
-	22 944	22 944	108 847	-	-

EC442 Umzimvubu - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		32 235						(29 622)	(29 622)	2 614		
Call investment deposits	1	31 471	–	–	–	–	–	(8 833)	(8 833)	22 638	–	–
Consumer debtors	1	931	–	–	–	–	–	6 771	6 771	7 702	–	–
Other debtors		1 437						10 081	10 081	11 518		
Current portion of long-term receivables		113						(23)	(23)	90		
Inventory		452						(123)	(123)	329		
<b>Total current assets</b>		<b>66 639</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(21 749)</b>	<b>(21 749)</b>	<b>44 890</b>	<b>–</b>	<b>–</b>
<b>Non current assets</b>												
Long-term receivables									–	–		
Investments									–	–		
Investment property		29 922						(9 510)	(9 510)	20 412		
Investment in Associate									–	–		
Property, plant and equipment	1	230 935	–	–	–	–	–	186 670	186 670	417 605	–	–
Agricultural									–	–		
Biological									–	–		
Intangible		2 371						(1 219)	(1 219)	1 152		
Other non-current assets		18							–	18		
<b>Total non current assets</b>		<b>263 246</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>175 940</b>	<b>175 940</b>	<b>439 186</b>	<b>–</b>	<b>–</b>
<b>TOTAL ASSETS</b>		<b>329 885</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>154 191</b>	<b>154 191</b>	<b>484 076</b>	<b>–</b>	<b>–</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft									–	–		
Borrowing		15 863	–	–	–	–	–	–	–	15 863	–	–
Consumer deposits									–	–		
Trade and other payables		17 119	–	–	–	–	–	1 124	1 124	18 243	–	–
Provisions		73						(73)	(73)	(0)		
<b>Total current liabilities</b>		<b>33 055</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 051</b>	<b>1 051</b>	<b>34 106</b>	<b>–</b>	<b>–</b>
<b>Non current liabilities</b>												
Borrowing	1	625	–	–	–	–	–	26 096	26 096	26 720	–	–
Provisions	1	10 789	–	–	–	–	–	(737)	(737)	10 051	–	–
<b>Total non current liabilities</b>		<b>11 413</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>25 358</b>	<b>25 358</b>	<b>36 772</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>		<b>44 469</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>26 409</b>	<b>26 409</b>	<b>70 878</b>	<b>–</b>	<b>–</b>
<b>NET ASSETS</b>	2	<b>285 416</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>127 782</b>	<b>127 782</b>	<b>413 198</b>	<b>–</b>	<b>–</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		33 500	–	–	–	–	–	358 199	358 199	391 699	–	–
Reserves		251 917	–	–	–	–	–	(230 417)	(230 417)	21 500	–	–
Minorities' interests									–	–		
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>285 416</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>127 782</b>	<b>127 782</b>	<b>413 198</b>	<b>–</b>	<b>–</b>

References

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

**EC442 Umzimvubu - Table B7 Adjustments Budget Cash Flows -**

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates, penalties & collection charges		8 866						3 384	3 384	12 250		
Service charges		1 700							–	1 700		
Other revenue		25 561						20 376	20 376	45 937		
Government - operating	1	179 115							–	179 115		
Government - capital	1	78 277							–	78 277		
Interest		3 703						1 906	1 906	5 609		
Dividends		–							–	–		
<b>Payments</b>												
Suppliers and employees		(177 597)						20 594	20 594	(157 003)		
Finance charges		(2 000)							–	(2 000)		
Transfers and Grants	1	(4 417)							–	(4 417)		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>113 208</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>46 260</b>	<b>46 260</b>	<b>159 468</b>	<b>–</b>	<b>–</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		1 100							–	1 100		
Decrease (Increase) in non-current debtors									–	–		
Decrease (increase) other non-current receivables									–	–		
Decrease (increase) in non-current investments									–	–		
<b>Payments</b>												
Capital assets		(84 803)						(22 944)	(22 944)	(107 747)		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(83 703)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(22 944)</b>	<b>(22 944)</b>	<b>(106 647)</b>	<b>–</b>	<b>–</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans									–	–		
Borrowing long term/refinancing									–	–		
Increase (decrease) in consumer deposits									–	–		
<b>Payments</b>												
Repayment of borrowing		(25 000)						(4 000)	(4 000)	(29 000)		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(25 000)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(4 000)</b>	<b>(4 000)</b>	<b>(29 000)</b>	<b>–</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>4 505</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>19 316</b>	<b>19 316</b>	<b>23 821</b>	<b>–</b>	<b>–</b>
Cash/cash equivalents at the year begin:	2	42 476						(17 225)	(17 225)	25 251		
Cash/cash equivalents at the year end:	2	46 982						2 091	2 091	49 073		

**References**

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

EC442 Umzimvubu - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	46 982	–	–	–	–	–	2 091	2 091	49 073	–	–
Other current investments > 90 days		16 725	–	–	–	–	–	(40 546)	(40 546)	(23 821)	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>		<b>63 706</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(38 455)</b>	<b>(38 455)</b>	<b>25 251</b>	<b>–</b>	<b>–</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		–	–	–	–	–	–	1 421	1 421	1 421	–	–
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	14 750	–					(3 309)	(3 309)	11 441	–	–
Other provisions												
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		251 917	–					(230 417)	(230 417)	21 500	–	–
<b>Total Application of cash and investments:</b>		<b>266 667</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(232 306)</b>	<b>(232 306)</b>	<b>34 361</b>	<b>–</b>	<b>–</b>
<b>Surplus(shortfall)</b>		<b>(202 961)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>193 851</b>	<b>193 851</b>	<b>(9 110)</b>	<b>–</b>	<b>–</b>

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

EC442 Umzimvubu - Table B9 Asset Management -

Description		Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted		1	85 904	–	–	–	–	–	22 970	22 970	108 874	–	–
Infrastructure - Road transport			67 363	–	–	–	–	–	21 500	21 500	88 863	–	–
Infrastructure - Electricity			8 000	–	–	–	–	–	–	–	8 000	–	–
Infrastructure - Water			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other			–	–	–	–	–	–	–	–	–	–	–
Infrastructure			75 363	–	–	–	–	–	21 500	21 500	96 863	–	–
Community			2 041	–	–	–	–	–	–	–	2 041	–	–
Heritage assets			–	–	–	–	–	–	–	–	–	–	–
Investment properties			–	–	–	–	–	–	–	–	–	–	–
Other assets		6	8 141	–	–	–	–	–	1 470	1 470	9 611	–	–
Agricultural Assets			–	–	–	–	–	–	–	–	–	–	–
Biological assets			–	–	–	–	–	–	–	–	–	–	–
Intangibles			359	–	–	–	–	–	–	–	359	–	–
Total Renewal of Existing Assets to be adjusted		2	–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other			–	–	–	–	–	–	–	–	–	–	–
Infrastructure			–	–	–	–	–	–	–	–	–	–	–
Community			–	–	–	–	–	–	–	–	–	–	–
Heritage assets			–	–	–	–	–	–	–	–	–	–	–
Investment properties			–	–	–	–	–	–	–	–	–	–	–
Other assets		6	–	–	–	–	–	–	–	–	–	–	–
Agricultural Assets			–	–	–	–	–	–	–	–	–	–	–
Biological assets			–	–	–	–	–	–	–	–	–	–	–
Intangibles			–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure to be adjusted		4	–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport			67 363	–	–	–	–	–	21 500	21 500	88 863	–	–
Infrastructure - Electricity			8 000	–	–	–	–	–	–	–	8 000	–	–
Infrastructure - Water			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other			–	–	–	–	–	–	–	–	–	–	–
Infrastructure			75 363	–	–	–	–	–	21 500	21 500	96 863	–	–
Community			2 041	–	–	–	–	–	–	–	2 041	–	–
Heritage assets			–	–	–	–	–	–	–	–	–	–	–
Investment properties			–	–	–	–	–	–	–	–	–	–	–
Other assets		6	8 141	–	–	–	–	–	1 470	1 470	9 611	–	–
Agricultural Assets			–	–	–	–	–	–	–	–	–	–	–
Biological assets			–	–	–	–	–	–	–	–	–	–	–
Intangibles			359	–	–	–	–	–	–	–	359	–	–
TOTAL CAPITAL EXPENDITURE to be adjusted		2	85 904	–	–	–	–	–	22 970	22 970	108 874	–	–
ASSET REGISTER SUMMARY - PPE (WDV)		5											
Infrastructure - Road transport			316 838								316 838		
Infrastructure - Electricity											–		
Infrastructure - Water											–		
Infrastructure - Sanitation											–		
Infrastructure - Other			(7 780)								(7 780)		
Infrastructure			309 057	–	–	–	–	–	–	–	309 057	–	–
Community			(359)								(359)		
Heritage assets											–		
Investment properties			29 922	–	–	–	–	–	(9 510)	(9 510)	20 412	–	–
Other assets			8 141								8 141		
Agricultural Assets				–	–	–	–	–	–	–	–	–	–
Biological assets				–	–	–	–	–	–	–	–	–	–
Intangibles			2 371	–	–	–	–	–	(1 219)	(1 219)	1 152	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	349 132	–	–	–	–	–	(10 729)	(10 729)	338 403	–	–
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		3	45 705	–	–	–	–	–	4 295	4 295	50 000	–	–
Repairs and Maintenance by asset class			4 007	–	–	–	–	–	–	–	4 007	–	–
Infrastructure - Road transport			638	–	–	–	–	–	–	–	638	–	–
Infrastructure - Electricity			597	–	–	–	–	–	–	–	597	–	–
Infrastructure - Water			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation			–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other			–	–	–	–	–	–	–	–	–	–	–
Infrastructure			1 235	–	–	–	–	–	–	–	1 235	–	–
Community			1 035	–	–	–	–	–	–	–	1 035	–	–
Heritage assets			–	–	–	–	–	–	–	–	–	–	–
Investment properties			–	–	–	–	–	–	–	–	–	–	–
Other assets		6	1 737	–	–	–	–	–	–	–	1 737	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			49 712	–	–	–	–	–	4 295	4 295	54 007	–	–
Renewal of Existing Assets as % of total capex			0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"			0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE			1.1%	0.0%							1.2%	0.0%	0.0%
Renewal and R&M as a % of PPE			1.1%	0.0%							1.2%	0.0%	0.0%

## References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts - 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

EC442 Umzimvubu - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)	2	22000							-	22		
Using public tap (at least min.service level)		6000							-	6		
Other water supply (at least min.service level)		7000							-	7		
Minimum Service Level and Above sub-total		35	-	-	-	-	-	-	-	35	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply		12000							-	12		
Below Minimum Service Level sub-total		12	-	-	-	-	-	-	-	12	-	-
<b>Total number of households</b>	5	47	-	-	-	-	-	-	-	47	-	-
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)		19000							-	19 000		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		19 000	-	-	-	-	-	-	-	19 000	-	-
Bucket toilet		27000							-	27 000		
Other toilet provisions (< min.service level)		0							-	-		
No toilet provisions		1000							-	1 000		
Below Minimum Service Level sub-total		28 000	-	-	-	-	-	-	-	28 000	-	-
<b>Total number of households</b>	5	47 000	-	-	-	-	-	-	-	47 000	-	-
<b>Energy:</b>												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>												
Removed at least once a week (min.service)		13797							-	13 797		
Minimum Service Level and Above sub-total		13 797	-	-	-	-	-	-	-	13 797	-	-
Removed less frequently than once a week		7331							-	7 331		
Using communal refuse dump		56445							-	56 445		
Using own refuse dump		103317							-	103 317		
Other rubbish disposal		0							-	-		
No rubbish disposal		10730							-	10 730		
Below Minimum Service Level sub-total		177 823	-	-	-	-	-	-	-	177 823	-	-
<b>Total number of households</b>	5	191 620	-	-	-	-	-	-	-	191 620	-	-
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)									-	-		
Sanitation (free minimum level service)									-	-		
Electricity/other energy (50kwh per household per month)									-	-		
Refuse (removed at least once a week)									-	-		
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)									-	-		
Sanitation (free sanitation service)									-	-		
Electricity/other energy (50kwh per household per month)		4 155							-	4 155		
Refuse (removed once a week)									-	-		
<b>Total cost of FBS provided (minimum social package)</b>		4 155	-	-	-	-	-	-	-	4 155	-	-
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)		15000							-	15 000		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebate)		15							-	15		
Property rates (other exemptions, reductions and rebates)		-							-	-		
Water									-	-		
Sanitation									-	-		
Electricity/other energy		4 155							-	4 155		
Refuse									-	-		
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other	6								-	-		
<b>Total revenue cost of free services provided (total social package)</b>		4 170	-	-	-	-	-	-	-	4 170	-	-

## References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

EC442 Umzimvubu - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2015/16										Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Uniform. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H			
<b>REVENUE ITEMS</b>													
<b>Property rates</b>													
Total Property Rates		10 430						4 570	4 570	15 000			
Less Revenue Foregone													
Net Property Rates		10 430	--	--	--	--	--	4 570	4 570	15 000	--	--	--
<b>Service charges - electricity revenue</b>													
Total Service charges - electricity revenue													
Less Revenue Foregone													
Net Service charges - electricity revenue		--	--	--	--	--	--	--	--	--	--	--	--
<b>Service charges - water revenue</b>													
Total Service charges - water revenue													
Less Revenue Foregone													
Net Service charges - water revenue		--	--	--	--	--	--	--	--	--	--	--	--
<b>Service charges - sanitation revenue</b>													
Total Service charges - sanitation revenue													
Less Revenue Foregone													
Net Service charges - sanitation revenue		--	--	--	--	--	--	--	--	--	--	--	--
<b>Service charges - refuse revenue</b>													
Total refuse removal revenue		2 000								2 000			
Total landfill revenue													
Less Revenue Foregone													
Net Service charges - refuse revenue		2 000	--	--	--	--	--	--	--	2 000	--	--	--
<b>Other Revenue By Source</b>													
List other revenue by source													
Public Contributions and Donations		--								--			
Other Revenue		##### #						#####	(2 007)	14 806			
Planning Fees		677 519						#####	21 880	678			
Contract Reserves										21 000			
										--			
										--			
										--			
										--			
										--			
										--			
<b>Total 'Other' Revenue</b>	1	17 501	--	--	--	--	--	19 433	19 433	36 984	--	--	--
<b>EXPENDITURE ITEMS</b>													
<b>Employee related costs</b>													
Basic Salaries and Wages		32 616						3 285	3 285	35 901			
Pension and UIF Contributions		4 447								4 447			
Medical Aid Contributions		5 225								5 225			
Overtime		--								--			
Performance Bonus		--								--			
Motor Vehicle Allowance		3 943								3 943			
Cellphone Allowance		--								--			
Housing Allowance		3 081								3 081			
Other benefits and allowances		3 505								3 505			
Payments in lieu of leave		711								711			
Long service awards		187								187			
Past retirement benefit obligations		--								--			
<b>sub-total</b>	4	53 544	--	--	--	--	--	3 285	3 285	56 629	--	--	--
<b>Less: Employee costs transferred to FFC</b>													
<b>Total Employee related costs</b>	1	53 544	--	--	--	--	--	3 285	3 285	56 629	--	--	--
<b>Contributions recognised - capital</b>													
List contributions by contract													
										--			
										--			
										--			
										--			
<b>Total Contributions recognised - capital</b>		--	--	--	--	--	--	--	--	--	--	--	--
<b>Depreciation &amp; asset impairment</b>													
Depreciation of Property, Plant & Equipment		45 700						4 295	4 295	50 000			
Lease amortisation		--								--			
Capital asset impairment		--								--			
Depreciation resulting from revaluation of PPE		--								--			
<b>Total Depreciation &amp; asset impairment</b>	1	45 700	--	--	--	--	--	4 295	4 295	50 000	--	--	--
<b>Bulk purchases</b>													
Electricity Bulk Purchases										--			
Water Bulk Purchases										--			
<b>Total bulk purchases</b>	1	--	--	--	--	--	--	--	--	--	--	--	--
<b>Transfers and grants</b>													
Cash transfers and grants										--			
Non-cash transfers and grants		4 417								4 417			
<b>Total transfers and grants</b>		4 417	--	--	--	--	--	--	--	4 417	--	--	--
<b>Contracted services</b>													
List services provided by contract													
Security		5 711								5 711			
Advertising		93						(93)	(93)	--			
Fuel and Oil		1 568						(1 568)	(1 568)	--			
Lease Rentals operating lease		400								400			
Telephone and Fax		2 156						(2 156)	(2 156)	--			
Valuation cost		500								500			
Electronic documents management		53								53			
Financial Management systems		80						(80)	(80)	--			
Lease rentals finance lease		2 000								2 000			
Internal Audit Fees		847						(300)	(300)	547			
Rentals Traffic software		45						(45)	(45)	--			
Insurance		1 125						375	375	1 500			
										--			
										--			
										--			
										--			
										--			
										--			
										--			
										--			
										--			
<b>sub-total</b>	1	16 623	--	--	--	--	--	(5 912)	(5 912)	10 711	--	--	--
<b>Allocations to organs of state:</b>													
Electricity										--			
Water										--			
Sanitation										--			
Other										--			
<b>Total contracted services??</b>		16 623	--	--	--	--	--	(5 912)	(5 912)	10 711	--	--	--
<b>Other Expenditure By Fund</b>													
Collection costs										--			
Contributions to 'other' providers										--			
Consultant fees		2 096								2 096			
Audit fees		847								847			
General expenses		50 230						3 777	3 777	54 008			
Agarwal Rabbits		3 800								3 800			
Branding and Marketing		800								800			
Conference Fees		550								550			
Repair and maintenance		3 786								3 786			
Sales and Travelling		7 185								7 185			
Legal Fees		1 129								1 129			
Environmental Management		280								280			
Printing and stationery		1 924								1 924			
Client Expenses		4 679								4 679			
Training		1 463						450	450	1 913			
Workmen's Compensation		500								500			
Events and Programs		450								450			
Uniform and Protective clothing		1 061								1 061			
SMME's		2 100								2 100			
SPU Programs		384								384			
Strategy Planning		1 661						210	210	2 061			
Telephone and Fax								2 096	2 096	2 096			
LED Projects		1 300								1 300			
Ward Committees		300								300			
Community Participation programs		200								200			
Publicity and Communication		265								265			
Planning expenses		2 800								2 800			
<b>Total Other Expenditure</b>	1	99 018	--	--	--	--	--	7 034	7 034	97 052	--	--	--
<b>By Expenditure Item</b>	14												
Employee related costs										--			
Other materials										--			
Contracted Services										--			
Other Expenditure										--			
<b>Total Regular and Maintenance Expenditure</b>	15	--	--	--	--	--	--	--	--	--	--	--	--

**Notes:**

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant note)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated fund/unspent funds (section 19(1)(b) and section 28(2)(c) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments in funding allocations from National or Provincial Government
11. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (sec
12. G = B + C + D + E + F
13. Adjusted Budget H = (H or A12) + G

EC442 Umzimvubu - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits < 90 days		31 471						(8 833)	(8 833)	22 638		
Other current investments > 90 days												
<b>Total Call investment deposits</b>	1	31 471	-	-	-	-	-	(8 833)	(8 833)	22 638	-	-
<b>Consumer debtors</b>												
Consumer debtors		15 931						(3 229)	(3 229)	12 702		
Less: provision for debt impairment		15 000	-	-	-	-	-	(10 000)	(10 000)	5 000	-	-
<b>Total Consumer debtors</b>	1	931	-	-	-	-	-	6 771	6 771	7 702	-	-
<b>Debt impairment provision</b>												
Balance at the beginning of the year		15 000						(10 000)	(10 000)	5 000	-	-
Contributions to the provision												
Bad debts written off												
<b>Balance at end of year</b>		15 000	-	-	-	-	-	(10 000)	(10 000)	5 000	-	-
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)		515 766								515 766		
Leases recognised as PPE												
Less: Accumulated depreciation		284 830						(186 670)	(186 670)	98 161		
<b>Total Property, plant &amp; equipment</b>	1	230 935	-	-	-	-	-	186 670	186 670	417 605	-	-
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		15 863								15 863		
<b>Total Current liabilities - Borrowing</b>		15 863	-	-	-	-	-			15 863	-	-
<b>Trade and other payables</b>												
Creditors		15 263						(297)	(297)	14 966		
Unspent conditional grants and receipts								1 421	1 421	1 421		
VAT		1 856								1 856		
<b>Total Trade and other payables</b>	1	17 119	-	-	-	-	-	1 124	1 124	18 243	-	-
<b>Non current liabilities - Borrowing</b>												
Borrowing	3							26 716	26 716	26 716		
Finance leases (including PPP asset element)		625						(620)	(620)	5		
<b>Total Non current liabilities - Borrowing</b>		625	-	-	-	-	-	26 096	26 096	26 720	-	-
<b>Provisions - non current</b>												
Retirement benefits								1 012	1 012	1 012		
List other major items												
Refuse landfill site rehabilitation		938						(938)	(938)	(0)		
Other		9 851						(811)	(811)	9 040		
<b>Total Provisions - non current</b>		10 789	-	-	-	-	-	(737)	(737)	10 051	-	-
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		(5 263)						346 962	346 962	341 699		
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets		35 000						15 000	15 000	50 000		
Other adjustments		3 763						(3 763)	(3 763)			
<b>Accumulated Surplus/(Deficit)</b>	1	33 500	-	-	-	-	-	358 199	358 199	391 699	-	-
<b>Reserves</b>												
Housing Development Fund												
Capital replacement		5 014								5 014		
Self-insurance												
Other reserves (list)		246 902						(230 417)	(230 417)	16 485		
Revaluation												
<b>Total Reserves</b>	2	251 917	-	-	-	-	-	(230 417)	(230 417)	21 500	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	285 416	-	-	-	-	-	127 782	127 782	413 198	-	-
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>												
Provision of basic services									-	-		
2010 World Cup									-	-		

References

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

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

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

EC442 Umzimvubu - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>Vote 1 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
<b>Vote 2 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
<b>Vote 3 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
And so on for the rest of the Votes									-	-	-	-

References

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

**EC442 Umzimvubu - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -**

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Budget Year 2015/16			Budget Year +1 2016/17	Budget Year +2 2017/18
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				10.4%	0.0%	12.7%	0.0%	0.0%
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				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.2%	0.0%	124.3%	0.0%	0.0%
<b><u>Liquidity</u></b>									
Current Ratio	Current assets/current liabilities				201.6%	0.0%	131.6%	0.0%	0.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				201.6%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.9	0.0	0.7	0.0	0.0
<b><u>Revenue Management</u></b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				1.1%	0.0%	7.7%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					36.4%	0.0%	37.2%	0.0%	0.0%
<b><u>Other Indicators</u></b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				24.0%	0.0%	22.7%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				1.8%	0.0%	1.6%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				21.4%	0.0%	20.8%	0.0%	0.0%
<b><u>IDP regulation financial viability indicators</u></b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				0.4%	0.0%	3.1%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

**References**

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

Annex 1: Service delivery data for the period 2015-2016																				
Description of intervention indicator	Unit	Baseline	2015		2016		2017		2018		2019		2020		2021		2022		2023	
			Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target
Population	No.	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 15-64	No.	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Population aged 65+	No.	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Population aged 0-14	No.	3,000,000	3,000,																	

**EC442 Umzimvubu - Supporting Table SB6 Adjustments Budget - funding measurement -**

Description	Ref	MFMA section	2012/13	2013/14	2014/15	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				46 982	-	49 073	-	-
Cash + investments at the yr end less applications - R'000	2	18(1)b				(202 961)	-	(9 110)	-	-
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				76 952	-	135 590	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-106.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	21.7%	0.0%	18.3%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				216.3%	0.0%	27.1%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				98.7%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-100.0%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.1%	0.0%	1.2%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

**References**

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

EC442 Umzimvubu - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		174 034	-	-	-	-	-	174 034	-	-
Local Government Equitable Share		169 767					-	169 767		
Finance Management	3	1 600					-	1 600		
Municipal Systems Improvement		930					-	930		
EPWP Incentive		1 737					-	1 737		
							-	-		
Other transfers and grants [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
							-	-		
	4						-	-		
							-	-		
Other transfers and grants [insert description]	5						-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Operating Transfers and Grants	6	174 034	-	-	-	-	-	174 034	-	-
<u>Capital Transfers and Grants</u>										
National Government:		78 277	-	-	-	(413)	(413)	77 864	-	-
Municipal Infrastructure Grant (MIG)		45 277				(413)	(413)	44 864		
INEP		33 000					-	33 000		
							-	-		
							-	-		
Other capital transfers [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]							-	-		
							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Capital Transfers and Grants	6	78 277	-	-	-	(413)	(413)	77 864	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		252 311	-	-	-	(413)	(413)	251 898	-	-

References

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

EC442 Umzimvubu - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b><u>Operating expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		174 034	–	–	–	–	–	174 034	–	–
Local Government Equitable Share		169 767					–	169 767		
Finance Management		1 600					–	1 600		
Municipal Systems Improvement		930					–	930		
EPWP Incentive		1 737					–	1 737		
							–	–		
							–	–		
Other transfers and grants [insert description]							–	–		
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
							–	–		
Other transfers and grants [insert description]							–	–		
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
<b>Total operating expenditure of Transfers and Grants:</b>		174 034	–	–	–	–	–	174 034	–	–
<b><u>Capital expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		78 277	–	–	–	(413)	(413)	77 864	–	–
Municipal Infrastructure Grant (MIG)		45 277				(413)	(413)	44 864		
INEP		33 000					–	33 000		
							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
<b>Total capital expenditure of Transfers and Grants</b>		78 277	–	–	–	(413)	(413)	77 864	–	–
<b>Total capital expenditure of Transfers and Grants</b>		252 311	–	–	–	(413)	(413)	251 898	–	–

References

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

EC442 Umzimvubu - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants - CTBM</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

References

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

[illegible][illegible]

EC442 Umzimvubu - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration		Ref	Budget Year 2015/16										% change
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands			A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Councillors (Political Office Bearers plus Other)</b>													
Basic Salaries and Wages			7 492							–	7 492	0.0%	
Pension and UIF Contributions			1 155							–	1 155	0.0%	
Medical Aid Contributions			419							–	419	0.0%	
Motor Vehicle Allowance			3 588							–	3 588	0.0%	
Cellphone Allowance			–							–	–		
Housing Allowances			2 591							–	2 591		
Other benefits and allowances			2 166							–	2 166		
<b>Sub Total - Councillors</b>			<b>17 411</b>	<b>–</b>						<b>–</b>	<b>17 411</b>	<b>0.0%</b>	
<b>% increase</b>				<b>(0)</b>									
<b>Senior Managers of the Municipality</b>													
Basic Salaries and Wages			3 496							–	3 496	0.0%	
Pension and UIF Contributions			522							–	522	0.0%	
Medical Aid Contributions			129							–	129	0.0%	
Overtime			–							–	–		
Performance Bonus			714							–	714		
Motor Vehicle Allowance			1 062							–	1 062	0.0%	
Cellphone Allowance			–							–	–		
Housing Allowances			735							–	735		
Other benefits and allowances			370							–	370		
Payments in lieu of leave			318							–	318		
Long service awards			–							–	–		
Post-retirement benefit obligations			–							–	–		
<b>Sub Total - Senior Managers of Municipality</b>			<b>7 344</b>	<b>–</b>	<b>–</b>		<b>–</b>		<b>–</b>	<b>–</b>	<b>7 344</b>	<b>0.0%</b>	
<b>% increase</b>				<b>(0)</b>									
<b>Other Municipal Staff</b>													
Basic Salaries and Wages			28 120						3 285	3 285	31 404	11.7%	
Pension and UIF Contributions			3 644							–	3 644	0.0%	
Medical Aid Contributions			6 391							–	6 391	0.0%	
Overtime			–							–	–		
Performance Bonus			–							–	–		
Motor Vehicle Allowance			2 782							–	2 782	0.0%	
Cellphone Allowance			–							–	–		
Housing Allowances			2 296							–	2 296		
Other benefits and allowances			2 415							–	2 415		
Payments in lieu of leave			393							–	393	0.0%	
Long service awards			159							–	159	0.0%	
Post-retirement benefit obligations			–							–	–		
<b>Sub Total - Other Municipal Staff</b>			<b>46 199</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 285</b>	<b>3 285</b>	<b>49 484</b>	<b>7.1%</b>	
<b>% increase</b>													
<b>Total Parent Municipality</b>			<b>70 955</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 285</b>	<b>3 285</b>	<b>74 239</b>	<b>4.6%</b>	
<b>Board Members of Entities</b>													
Basic Salaries and Wages										–	–		
Pension and UIF Contributions										–	–		
Medical Aid Contributions										–	–		
Overtime										–	–		
Performance Bonus										–	–		
Motor Vehicle Allowance										–	–		
Cellphone Allowance										–	–		
Housing Allowances										–	–		
Other benefits and allowances										–	–		
Board Fees										–	–		
Payments in lieu of leave										–	–		
Long service awards										–	–		
Post-retirement benefit obligations										–	–		
<b>Sub Total - Board Members of Entities</b>			<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		
<b>% increase</b>													
<b>Senior Managers of Entities</b>													
Basic Salaries and Wages										–	–		
Pension and UIF Contributions										–	–		
Medical Aid Contributions										–	–		
Overtime										–	–		
Performance Bonus										–	–		
Motor Vehicle Allowance										–	–		
Cellphone Allowance										–	–		
Housing Allowances										–	–		
Other benefits and allowances										–	–		
Payments in lieu of leave										–	–		
Long service awards										–	–		
Post-retirement benefit obligations										–	–		
<b>Sub Total - Senior Managers of Entities</b>			<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		
<b>% increase</b>													
<b>Other Staff of Entities</b>													
Basic Salaries and Wages										–	–		
Pension and UIF Contributions										–	–		
Medical Aid Contributions										–	–		
Overtime										–	–		
Performance Bonus										–	–		
Motor Vehicle Allowance										–	–		
Cellphone Allowance										–	–		
Housing Allowances										–	–		
Other benefits and allowances										–	–		
Payments in lieu of leave										–	–		
Long service awards										–	–		
Post-retirement benefit obligations										–	–		
<b>Sub Total - Other Staff of Entities</b>			<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		
<b>% increase</b>													
<b>Total Municipal Entities</b>			<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>70 955</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 285</b>	<b>3 285</b>	<b>74 239</b>	<b>4.6%</b>	
<b>% increase</b>													
<b>TOTAL MANAGERS AND STAFF</b>			<b>53 544</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 285</b>	<b>3 285</b>	<b>56 829</b>	<b>6.1%</b>	

**References**

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

**Column Definitions:**

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

EC442 Umzimvubu - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive and Council													413	413	-	-
Vote 2 - Budget and Treasury													233 226	233 226	-	-
Vote 3 - Corporate Services													114	114	-	-
Vote 4 - Local Economic Development													2 673	2 673	-	-
Vote 5 - Infrastructure and Planning													79 159	79 159	-	-
Vote 6 - Community and Social Services													321	321	-	-
Vote 7 - Public Safety													9 530	9 530	-	-
Vote 8 - Waste Management													3 987	3 987	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
<b>Total Revenue by Vote</b>		-	-	-	-	-	-	-	-	-	-	-	329 422	329 422	-	-
<b>Expenditure by Vote</b>																
Vote 1 - Executive and Council													48 239	48 239	-	-
Vote 2 - Budget and Treasury													86 823	86 823	-	-
Vote 3 - Corporate Services													18 499	18 499	-	-
Vote 4 - Local Economic Development													16 718	16 718	-	-
Vote 5 - Infrastructure and Planning													43 095	43 095	-	-
Vote 6 - Community and Social Services													3 782	3 782	-	-
Vote 7 - Public Safety													16 671	16 671	-	-
Vote 8 - Waste Management													13 439	13 439	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
<b>Total Expenditure by Vote</b>		-	-	-	-	-	-	-	-	-	-	-	247 266	247 266	-	-
<b>Surplus/ (Deficit)</b>		-	-	-	-	-	-	-	-	-	-	-	82 157	82 157	-	-

References

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

EC442 Umzimvubu - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

C642 Umzimvubu - Supporting Table C6.15 Adjustments Budget - monthly revenue and expenditure (standard classification) -																
Description - Standard classification	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Revenue - Standard</b>																
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-	-	233 753	233 753	-	-
Executive and council													413	413	-	-
Budget and treasury office													233 226	233 226	-	-
Corporate services													114	114	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-	9 851	9 851	-	-
Community and social services													321	321	-	-
Sport and recreation													-	-	-	-
Public safety													9 530	9 530	-	-
Housing													-	-	-	-
Health													-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-	81 832	81 832	-	-
Planning and development													2 673	2 673	-	-
Road transport													79 159	79 159	-	-
Environmental protection													-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	3 987	3 987	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													3 987	3 987	-	-
<b>Other</b>													-	-	-	-
<b>Total Revenue - Standard</b>		-	-	-	-	-	-	-	-	-	-	-	329 422	329 422	-	-
<b>Expenditure - Standard</b>																
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-	-	153 561	153 561	-	-
Executive and council													48 239	48 239	-	-
Budget and treasury office													86 823	86 823	-	-
Corporate services													18 499	18 499	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-	20 453	20 453	-	-
Community and social services													3 782	3 782	-	-
Sport and recreation													-	-	-	-
Public safety													16 671	16 671	-	-
Housing													-	-	-	-
Health													-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-	59 813	59 813	-	-
Planning and development													16 718	16 718	-	-
Road transport													43 095	43 095	-	-
Environmental protection													-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	13 439	13 439	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													13 439	13 439	-	-
<b>Other</b>													-	-	-	-
<b>Total Expenditure - Standard</b>		-	-	-	-	-	-	-	-	-	-	-	247 266	247 266	-	-
<b>Surplus/ (Deficit) 1.</b>		-	-	-	-	-	-	-	-	-	-	-	82 157	82 157	-	-

**References**

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

EC442 Umzimvubu - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates		6 069	(5 296)	6 837	774	448	881	881	881	881	881	881	881	15 000	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		123	0	246	123	123	198	198	198	198	198	198	198	2 000	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4	11	482	408	23	73	73	73	73	73	73	73	1 438	-	-
Interest earned - external investments		140	(130)	665	385	377	258	258	258	258	258	258	258	3 242	-	-
Interest earned - outstanding debtors		135	42	318	183	-	241	241	241	241	241	241	242	2 366	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		1	28	56	26	19	587	587	587	587	587	587	587	4 242	-	-
Licences and permits		29	241	529	163	165	274	274	274	274	274	274	273	3 042	-	-
Agency services		11	86	272	152	107	155	155	155	155	155	155	155	1 715	-	-
Transfers recognised - operational		-	-	70 789	-	56 589	-	-	-	51 737	-	(0)	179 115	-	-	-
Other revenue		12 000	-	-	5	2	2 081	2 081	2 081	2 081	2 081	2 081	12 489	36 984	-	-
Gains on disposal of PPE		235	-	-	-	-	-	-	-	-	-	-	865	1 100	-	-
<b>Total Revenue</b>		<b>18 747</b>	<b>(5 018)</b>	<b>80 194</b>	<b>2 218</b>	<b>57 854</b>	<b>4 749</b>	<b>4 749</b>	<b>4 749</b>	<b>56 486</b>	<b>4 749</b>	<b>4 749</b>	<b>16 021</b>	<b>250 246</b>	<b>-</b>	<b>-</b>
<b>Expenditure By Type</b>																
Employee related costs		4 244	3 824	4 244	4 110	6 894	4 787	4 787	4 787	4 787	4 787	4 787	4 787	56 829	-	-
Remuneration of councillors		1 219	1 219	2 439	1 219	1 219	1 219	1 480	1 480	1 480	1 480	1 480	1 480	17 411	-	-
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	5 000	5 000	-	-
Depreciation & asset impairment		4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	50 000	-	-
Finance charges		167	167	167	167	167	167	167	167	167	167	167	167	2 000	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		325	697	1 053	1 006	329	325	1 163	1 163	1 163	1 163	1 163	1 163	10 711	-	-
Grants and subsidies		-	39	218	30	390	390	558	558	558	558	558	558	4 417	-	-
Other expenditure		9 528	9 871	10 262	8 779	5 788	7 546	7 546	7 546	7 546	7 546	7 546	7 546	97 052	-	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	100	100	-	-
<b>Total Expenditure</b>		<b>19 649</b>	<b>19 983</b>	<b>22 549</b>	<b>19 477</b>	<b>18 953</b>	<b>18 600</b>	<b>19 868</b>	<b>19 868</b>	<b>19 868</b>	<b>19 868</b>	<b>19 868</b>	<b>24 967</b>	<b>243 520</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit)</b>		<b>(902)</b>	<b>(25 001)</b>	<b>57 645</b>	<b>(17 259)</b>	<b>38 900</b>	<b>(13 851)</b>	<b>(15 119)</b>	<b>(15 119)</b>	<b>36 618</b>	<b>(15 119)</b>	<b>(15 119)</b>	<b>(8 946)</b>	<b>6 726</b>	<b>-</b>	<b>-</b>
Transfers recognised - capital		-	36 996	-	3 000	-	19 980	-	-	18 888	-	(0)	78 864	-	-	-
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(902)</b>	<b>11 995</b>	<b>57 645</b>	<b>(14 259)</b>	<b>38 900</b>	<b>6 129</b>	<b>(15 119)</b>	<b>(15 119)</b>	<b>55 506</b>	<b>(15 119)</b>	<b>(15 119)</b>	<b>(8 947)</b>	<b>85 590</b>	<b>-</b>	<b>-</b>

References

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

EC442 Umzimvubu - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Cash Receipts By Source</b>	###															
Property rates		6 069	(5 296)	6 837	774	448	881	881	881	881	881	881	881	15 000		
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse		123	0	246	123	123	198	198	198	198	198	198	198	2 000		
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment		4	11	482	408	23	73	73	73	73	73	73	73	1 438		
Interest earned - external investments		140	(130)	665	385	377	258	258	258	258	258	258	258	3 242		
Interest earned - outstanding debtors		135	42	318	183	-	241	241	241	241	241	241	241	2 366		
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines		1	28	56	26	19	587	587	587	587	587	587	587	4 242		
Licences and permits		29	241	529	163	165	274	274	274	274	274	274	273	3 042		
Agency services		11	86	272	152	107	155	155	155	155	155	155	155	1 715		
Transfer receipts - operational		-	-	70 789	-	56 589	-	-	-	51 737	-	-	(0)	179 115		
Other revenue		12 000	-	-	5	2	2 081	2 081	2 081	2 081	2 081	2 081	12 489	36 984		
<b>Cash Receipts by Source</b>		<b>18 512</b>	<b>(5 018)</b>	<b>80 194</b>	<b>2 218</b>	<b>57 854</b>	<b>4 749</b>	<b>4 749</b>	<b>4 749</b>	<b>56 486</b>	<b>4 749</b>	<b>4 749</b>	<b>15 156</b>	<b>249 146</b>	<b>-</b>	<b>-</b>
<b>Other Cash Flows by Source</b>																
Transfers receipts - capital		39 880	-	-	3 000	-	19 980	-	-	16 004	-	-	-	78 864		
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE		235	-	-	-	-	-	-	-	-	-	-	865	1 100		
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Cash Receipts by Source</b>		<b>58 627</b>	<b>(5 018)</b>	<b>80 194</b>	<b>5 218</b>	<b>57 854</b>	<b>24 729</b>	<b>4 749</b>	<b>4 749</b>	<b>72 490</b>	<b>4 749</b>	<b>4 749</b>	<b>16 021</b>	<b>329 110</b>	<b>-</b>	<b>-</b>
<b>Cash Payments by Type</b>																
Employee related costs		4 244	3 824	4 244	4 110	6 894	4 787	4 787	4 787	4 787	4 787	4 787	4 787	56 829		
Remuneration of councillors		1 219	1 219	2 439	1 219	1 219	1 219	1 480	1 480	1 480	1 480	1 480	1 480	17 411		
Finance charges		-	-	-	-	-	-	-	-	-	-	-	2 000	2 000		
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services		325	697	1 053	1 006	329	325	1 163	1 163	1 163	1 163	1 163	1 163	10 711		
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants - other		-	39	218	30	390	390	558	558	558	558	558	558	4 417		
Other expenditure		9 528	9 871	10 262	8 779	5 788	7 546	7 546	7 546	7 546	7 546	7 546	7 546	97 052		
<b>Cash Payments by Type</b>		<b>15 316</b>	<b>15 650</b>	<b>18 216</b>	<b>15 144</b>	<b>14 620</b>	<b>14 267</b>	<b>15 535</b>	<b>15 535</b>	<b>15 535</b>	<b>15 535</b>	<b>15 535</b>	<b>17 534</b>	<b>188 420</b>	<b>-</b>	<b>-</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		3 715	6 639	6 996	5 790	9 597	9 861	11 042	11 042	11 042	11 042	11 042	11 041	108 847		
Repayment of borrowing		29 000	-	0	(0)	-	-	-	-	-	-	-	(4 000)	25 000		
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Cash Payments by Type</b>		<b>48 031</b>	<b>22 289</b>	<b>25 212</b>	<b>20 934</b>	<b>24 217</b>	<b>24 128</b>	<b>26 576</b>	<b>26 576</b>	<b>26 576</b>	<b>26 576</b>	<b>26 576</b>	<b>24 575</b>	<b>322 267</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>10 596</b>	<b>(27 307)</b>	<b>54 982</b>	<b>(15 716)</b>	<b>33 637</b>	<b>601</b>	<b>(21 827)</b>	<b>(21 827)</b>	<b>45 914</b>	<b>(21 827)</b>	<b>(21 827)</b>	<b>(8 554)</b>	<b>6 842</b>	<b>-</b>	<b>-</b>
Cash/cash equivalents at the month/year beginning:		25 251	35 847	8 541	63 522	47 806	81 443	82 044	60 216	38 389	84 303	62 475	40 648	25 251	32 094	32 094
Cash/cash equivalents at the month/year end:		35 847	8 541	63 522	47 806	81 443	82 044	60 216	38 389	84 303	62 475	40 648	32 094	32 094	32 094	32 094

EC442 Umzimvubu - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - Executive and Council														-	-	-
Vote 2 - Budget and Treasury														-	-	-
Vote 3 - Corporate Services														-	-	-
Vote 4 - Local Economic Development														-	-	-
Vote 5 - Infrastructure and Planning														-	-	-
Vote 6 - Community and Social Services														-	-	-
Vote 7 - Public Safety														-	-	-
Vote 8 - Waste Management														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure appropriation</b>																
Vote 1 - Executive and Council														763	763	-
Vote 2 - Budget and Treasury														3 131	3 131	-
Vote 3 - Corporate Services														2 563	2 563	-
Vote 4 - Local Economic Development														1 100	1 100	-
Vote 5 - Infrastructure and Planning														97 816	97 816	-
Vote 6 - Community and Social Services														32	32	-
Vote 7 - Public Safety														1 750	1 750	-
Vote 8 - Waste Management														1 693	1 693	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Capital single-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	108 847	108 847	-	-
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-	108 847	108 847	-	-

References

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

EC442 Umzimvubu - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration		-	-	-	-	-	-	-	-	-	-	5 879	5 879	-	-	
Executive and council												133	133	-	-	
Budget and treasury office												3 131	3 131	-	-	
Corporate services												2 616	2 616	-	-	
Community and public safety		-	-	-	-	-	-	-	-	-	-	4 104	4 104	-	-	
Community and social services												2 354	2 354	-	-	
Sport and recreation												-	-	-	-	
Public safety												1 750	1 750	-	-	
Housing												-	-	-	-	
Health												-	-	-	-	
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	98 164	98 164	-	-	
Planning and development												1 100	1 100	-	-	
Road transport												97 064	97 064	-	-	
Environmental protection												-	-	-	-	
Trading services		-	-	-	-	-	-	-	-	-	-	700	700	-	-	
Electricity												-	-	-	-	
Water												-	-	-	-	
Waste water management												-	-	-	-	
Waste management												700	700	-	-	
Other												-	-	-	-	
Total Capital Expenditure - Standard		-	-	-	-	-	-	-	-	-	-	108 847	108 847	-	-	

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

EC442 Umzimvubu - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		75 363	-	-	-	-	-	21 500	21 500	96 863	-	-
Infrastructure - Road transport		67 363	-	-	-	-	-	21 500	21 500	88 863	-	-
Roads, Pavements & Bridges		67 363						21 500	21 500	88 863		
Storm water								-	-	-		
Infrastructure - Electricity		8 000	-	-	-	-	-	-	-	8 000	-	-
Generation		8 000								8 000		
Transmission & Reticulation										-		
Street Lighting										-		
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs										-		
Water purification										-		
Reticulation										-		
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation										-		
Sewerage purification										-		
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse										-		
Transportation	2									-		
Gas										-		
Other	3									-		
Community		2 041	-	-	-	-	-	-	-	2 041	-	-
Parks & gardens										-		
Sports Fields & stadia										-		
Swimming pools										-		
Community halls										-		
Libraries										-		
Recreational facilities										-		
Fire, safety & emergency		2 041								2 041		
Security and policing										-		
Buses										-		
Clinics										-		
Museums & Art Galleries										-		
Cemeteries										-		
Social rental housing										-		
Other										-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings										-		
Other										-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development										-		
Other										-		
Other assets		8 141	-	-	-	-	-	1 470	1 470	9 611	-	-
General vehicles										-		
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment										-		
Computers - hardware/equipment										-		
Furniture and other office equipment										-		
Abattoirs										-		
Markets										-		
Civic Land and Buildings										-		
Other Buildings										-		
Other Land										-		
Surplus Assets - (Investment or Inventory)										-		
Other		8 141						1 470	1 470	9 611		
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class										-		
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class										-		
Intangibles		359	-	-	-	-	-	-	-	359	-	-
Computers - software & programming		359								359		
Other (list sub-class)										-		
Total Capital Expenditure on new assets to be adjusted	1	85 904	-	-	-	-	-	22 970	22 970	108 874	-	-

<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

EC442 Umzimvubu - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets

Description	Ref	Budget Year 2015/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
R thousands						
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>						
<b>Infrastructure</b>		-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>						
<i>Storm water</i>						
Infrastructure - Electricity		-	-	-	-	-
<i>Generation</i>						
<i>Transmission &amp; Reticulation</i>						
<i>Street Lighting</i>						
Infrastructure - Water		-	-	-	-	-
<i>Dams &amp; Reservoirs</i>						
<i>Water purification</i>						
<i>Reticulation</i>						
Infrastructure - Sanitation		-	-	-	-	-
<i>Reticulation</i>						
<i>Sewerage purification</i>						
Infrastructure - Other		-	-	-	-	-
<i>Refuse</i>						
<i>Transportation</i>	2					
<i>Gas</i>						
<i>Other</i>	3					
<b>Community</b>		-	-	-	-	-
Parks & gardens						
Sports Fields & stadia						
Swimming pools						
Community halls						
Libraries						
Recreational facilities						
Fire, safety & emergency						
Security and policing						
Buses						
Clinics						
Museums & Art Galleries						
Cemeteries						
Social rental housing						
Other						
<b>Heritage assets</b>		-	-	-	-	-
Buildings						
Other						
<b>Investment properties</b>		-	-	-	-	-
Housing development						
Other						
<b>Other assets</b>		-	-	-	-	-
General vehicles						
Specialised vehicles	18	-	-	-	-	-
Plant & equipment						
Computers - hardware/equipment						

Furniture and other office equipment						
Abattoirs						
Markets						
Civic Land and Buildings						
Other Buildings						
Other Land						
Surplus Assets - (Investment or Inventory)						
Other						
<b>Agricultural assets</b>						
	-	-	-	-	-	-
List sub-class						
<b>Biological assets</b>						
	-	-	-	-	-	-
List sub-class						
<b>Intangibles</b>						
	-	-	-	-	-	-
Computers - software & programming						
Other (list sub-class)						
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	-	-	-	-	-

<b>Specialised vehicles</b>	18	-	-	-	-	-
Refuse						
Fire						
Conservancy						
Ambulances						

#### References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after adjustments.
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation or other revenue
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$
- 15 Buses used to provide a service to the community
- 16 Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

**by asset class -**

[illegible]



EC442 Umzimvubu - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset

Description	Ref	Budget Year 2015/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
<b>R thousands</b>						
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>						
<b>Infrastructure</b>		1 235	-	-	-	-
Infrastructure - Road transport		638	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>		638				
<i>Storm water</i>						
Infrastructure - Electricity		597	-	-	-	-
<i>Generation</i>		597				
<i>Transmission &amp; Reticulation</i>						
<i>Street Lighting</i>						
Infrastructure - Water		-	-	-	-	-
<i>Dams &amp; Reservoirs</i>						
<i>Water purification</i>						
<i>Reticulation</i>						
Infrastructure - Sanitation		-	-	-	-	-
<i>Reticulation</i>						
<i>Sewerage purification</i>						
Infrastructure - Other		-	-	-	-	-
<i>Refuse</i>						
<i>Transportation</i>	2					
<i>Gas</i>						
<i>Other</i>	3					
<b>Community</b>		1 035	-	-	-	-
Parks & gardens		121				
Sports Fields & stadia						
Swimming pools						
Community halls						
Libraries						
Recreational facilities						
Fire, safety & emergency						
Security and policing		44				
Buses						
Clinics						
Museums & Art Galleries						
Cemeteries						
Social rental housing						
Other		870				
<b>Heritage assets</b>		-	-	-	-	-
Buildings						
Other						
<b>Investment properties</b>		-	-	-	-	-
Housing development						
Other						
<b>Other assets</b>		1 617	-	-	-	-
General vehicles		77				
Specialised vehicles	18	-	-	-	-	-
Plant & equipment		263				
Computers - hardware/equipment		151				

Furniture and other office equipment		5				
Abattoirs						
Markets						
Civic Land and Buildings		1 000				
Other Buildings						
Other Land						
Surplus Assets - (Investment or Inventory)						
Other		121				
<b>Agricultural assets</b>		-	-	-	-	-
List sub-class						
<b>Biological assets</b>		-	-	-	-	-
List sub-class						
<b>Intangibles</b>		120	-	-	-	-
Computers - software & programming		120				
Other (list sub-class)						
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	4 007	-	-	-	-

<b>Specialised vehicles</b>	18	-	-	-	-	-
Refuse						
Fire						
Conservancy						
Ambulances						

#### References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation or
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$
15. Buses used to provide a service to the community
16. Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance

**class -**

16				Budget Year +1 2016/17	Budget Year +2 2017/18
Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
11 E	12 F	13 G	14 H		
-	-	-	1 235	-	-
-	-	-	638	-	-
		-	638		
		-	-		
-	-	-	597	-	-
		-	597		
		-	-		
		-	-		
-	-	-	-	-	-
		-	-		
		-	-		
-	-	-	-	-	-
		-	-		
		-	-		
		-	-		
-	-	-	1 035	-	-
		-	121		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
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-	-	-	44		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	870		
-	-	-	-	-	-
		-	-		
		-	-		
-	-	-	-	-	-
		-	-		
		-	-		
-	-	-	1 617	-	-
		-	77		
-	-	-	-	-	-
		-	263		
		-	151		

		-	5		
		-	-		
		-	-		
		-	1 000		
		-	-		
		-	-		
		-	-		
		-	121		
-	-	-	-	-	-
		-	-		
		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	120	-	-
		-	120		
		-	-		
-	-	-	4 007	-	-

-	-	-	-	-	-
		-	-		
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r annual financial statements audited (note: only

1 existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

EC442 Umzimvubu - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2015/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
<b>R thousands</b>						
<b>Depreciation by Asset Class/Sub-class</b>						
<b>Infrastructure</b>		45 705	-	-	-	-
Infrastructure - Road transport		45 705	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>		45 705				
<i>Storm water</i>						
Infrastructure - Electricity		-	-	-	-	-
<i>Generation</i>						
<i>Transmission &amp; Reticulation</i>						
<i>Street Lighting</i>						
Infrastructure - Water		-	-	-	-	-
<i>Dams &amp; Reservoirs</i>						
<i>Water purification</i>						
<i>Reticulation</i>						
Infrastructure - Sanitation		-	-	-	-	-
<i>Reticulation</i>						
<i>Sewerage purification</i>						
Infrastructure - Other		-	-	-	-	-
<i>Refuse</i>						
<i>Transportation</i>	2					
<i>Gas</i>						
<i>Other</i>	3					
<b>Community</b>		-	-	-	-	-
Parks & gardens						
Sports Fields & stadia						
Swimming pools						
Community halls						
Libraries						
Recreational facilities						
Fire, safety & emergency						
Security and policing						
Buses						
Clinics						
Museums & Art Galleries						
Cemeteries						
Social rental housing						
Other						
<b>Heritage assets</b>		-	-	-	-	-
Buildings						
Other						
<b>Investment properties</b>		-	-	-	-	-
Housing development						
Other						
<b>Other assets</b>		-	-	-	-	-
General vehicles						
Specialised vehicles	18	-	-	-	-	-
Plant & equipment						
Computers - hardware/equipment						

Furniture and other office equipment						
Abattoirs						
Markets						
Civic Land and Buildings						
Other Buildings						
Other Land						
Surplus Assets - (Investment or Inventory)						
Other						
<b>Agricultural assets</b>		-	-	-	-	-
List sub-class						
<b>Biological assets</b>		-	-	-	-	-
List sub-class						
<b>Intangibles</b>		-	-	-	-	-
Computers - software & programming						
Other (list sub-class)						
<b>Total Depreciation to be adjusted</b>	1	45 705	-	-	-	-

<b>Specialised vehicles</b>	18	-	-	-	-	-
Refuse						
Fire						
Conservancy						
Ambulances						

#### References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation or
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$
15. Buses used to provide a service to the community
16. Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance

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r annual financial statements audited (note: only

1 existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

EC442 Umzimvubu - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
			3	6	4	4	5	Budget Year 2015/16		Budget Year +1 2016/17		Budget Year +2 2017/18	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand													
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

References

1. List all projects where approved budgets have been adjusted

2. Refer MFMA s30

3. As per Budget Table A6

4. Asset category and sub-category must be selected from Budget Table SA34

5. Correct to seconds. Provide a logical starting point on networked infrastructure.

6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

EC442 Umzimvubu - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
<b>Revenue By Municipal Entity</b>												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
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									-	-		
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-

References

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