

ADJUSTMENT BUDGET 2009/2010



**Steve Tshwete Local
Municipality
MP313**



STEVE TSHWETE MUNICIPALITY

VISION

To be the best community driven local municipality in the world in the provision of sustainable services and developmental programmes.

MISSION

The Steve Tshwete Local Municipality is committed to the total well being of all its citizens through:

- The rendering of affordable, cost-effective, accessible, efficient and quality services for present and future customers;
- The maximizing of infrastructural development through the utilisation of all available resources;
- Improving the quality of life by co-ordinating gender and social development programmes;
- The implementation of effective management systems and procedures;
- The creation of an enabling environment for local economic development;
- Ensuring effective co-operation with relevant stakeholders;
- To ensure skilled, motivated and committed work force; and
- Compliance with the Batho-Pele Principles.

CORE VALUES & PRINCIPLES

- To always treat everyone with dignity and respect.
- To perform our duties with integrity, honesty and diligence.

STEVE TSHWETE LOCAL MUNICIPALITY
ADJUSTMENT BUDGET 2009/2010 - 2011/2012

INDEX

<u>Description</u>	<u>Page</u>
Abbreviation of funding sources	1
Functional codes	2-3
Part 1 - Adjustment Budget	4
Report by the Executive Mayor	5-7
Council Resolution	8-9
Executive Summary	10-18
Adjustment Budget Tables	
- Table B1 : Summary	19
- Table B2 : Financial Performance (summary)	20
- Table B2B : Financial Performance (vote)	21-22
- Table B4 : Financial Performance (revenue & expenditure)	23
- Chart 1 : Operating Revenue (source)	24
- Chart 2 : Capital Expenditure (vote)	25
- Chart 3 : Operating Revenue (vote)	26
- Table B5 : Capital Expenditure (vote & funding)	27
- Chart 4 : Capital Expenditure (vote)	28
- Table B6 : Financial Position	29
- Table B7 : Cash flow	30
- Table B8 : Cash backed reserves/accumulated surplus reconciliation	31
- Table B9 : Asset Management	32
Part 2 - Supporting Documentation	33
Supporting Documentation	34-36
Adjustment Budget Supporting Tables	
- Table SB1 : Supporting detail to Budgeted Financial Performance	37
- Table SB2 : Supporting detail to Financial Position Budget	38
- Table SB4 : Adjustments to budgeted performance indicators & benchmarks	39
- Table SB5 : Social, economic & demographic statistics & assumptions	40
- Table SB6 : Funding measurement	41

<u>Description</u>	<u>Page</u>
- Table SB7 : Transfers & grant receipts	42
- Table SB8 : Expenditure on transfers & grant programme	43
- Table SB9 : Reconciliation of transfers, grant receipts & unspent funds	44
- Table SB10 : Transfers & grants made	45
- Table SB11 : Councillor & staff benefits	46
- Table SB13 : Monthly revenue & expenditure (vote)	47
- Table SB14 : Monthly revenue & expenditure (source & type)	48
- Chart 5 : SDBIP (Operating Expenditure)	49
- Chart 6 : Operating Expenditure	50
- Table SB15 : Monthly Cash Flow	51
- Table SB17 : Monthly capital expenditure (vote)	52
- Chart 7 : SDBIP - Capital Expenditure	53
- Table SB18a : Capital expenditure on new assets by asset class	54
- Table SB18b : Capital expenditure on renewal of existing assets by asset class	55
- Table SB18c : Expenditure on repairs & maintenance by asset class	56
- Table SB19 : List of capital programmes & projects affected by Adjustment Budget	57
Municipal Manager's quality Certification	58

ABBREVIATIONS OF SOURCES OF FUNDING

CFR (RO)	Capital Facilities Reserve (Roll Over)
CRR	Capital Replacement Reserve
CRR (Ad Hoc)	Capital Replacement Reserve (Ad Hoc)
CRR (Rev)	Capital Replacement Reserve (Revenue)
CRR (RO)	Capital Replacement Reserve (Roll Over)
CRR (Services)	Capital Replacement Reserve (Services)
EFF	External Financing Fund
EFF (Ad Hoc)	External Financing Fund (Ad Hoc)
EFF (CF)	External Financing Fund (Counter Funding)
EFF (Inyanda)	External Financing Fund (Inyanda)
EFF (RO)	External Financing Fund (Roll over)
INEP	Integrated National Electricity Program
MIG	Municipal Infrastructure Grant
NDM	Nkangala District Municipality
NDM (Ad Hoc)	Nkangala District Municipality (Ad Hoc)
NDM (RO)	Nkangala District Municipality (Roll Over)
NPAG	New Phased Approached Grant
Vuna Awards	Vuna Awards

Functional Codes

National Treasury Functions	Main	Sub	Votes	Council Functions	New Main	New Sub	IDP Code
EXECUTIVE & COUNCIL	EX				EX		
EXECUTIVE & COUNCIL	EX	EX	100	COUNCILS GENERAL	EX	MC	GG1
MUNICIPAL MANAGER	EX	EX	105	MAYORAL ADMINISTRATION	EX	MC	GG1
	FA	OA	108	INTERNAL AUDIT	EX	MM	GC1
	FA	OA	109	DEPUTY MUNICIPAL MANAGER	EX	MM	GC1
	EX	EX	110	MUNICIPAL MANAGER	EX	MM	GC1
	FA	OA	111	MANAGER PUBLIC SERVICES	EX	MM	GC1
	FA	OA	112	TECHNICAL AND FACILITIES MANAGER	EX	MM	GC1
	FA	OA	113	MANAGER CORPORATE SERVICES	EX	MM	GC1
	EX	EX	120	TOWN SECRETARY	EX	MM	GC1
	EX	EX	123	VALUATIONS	EX	MM	GC1
	BUDGET & TREASURY OFFICES					BT	
BUDGET & TREASURY	FA	FI	170	ASSESSMENT RATES	BT	BT	FV1
				PROPERTY RATES : INDIGENT SUPPORT		BT2000	PA1
	FA	FI	200	MANAGER:FINANCE	BT	BT	FV1
CORPORATE SERVICES	FA				CO		
HUMAN RESOURCES	FA	HR	141	PERSONNEL SERVICES	CO	HR	GC1
INFORMATION TECHNOLOGY	FA	IT	122	INFORMATION TECHNOLOGY	CO	IT	GC1
PROPERTY SERVICES	HS	HS	125	PERSONNEL HOUSING	CO	PY	SD1
	FA	PY	150	MUNICIPAL BUILDINGS	CO	PY	SD1
	FA	PY	151	MUNICIPAL OFFICES: MHLUZI	CO	PY	SD1
	FA	PY	152	MUN.OFFICES:NASARET	CO	PY	SD1
	FA	PY	153	24 HOUR CONTROL CENTRE	CO	PY	SD1
	FA	PY	154	MUNICIPAL OFFICES HENDRINA/KWA	CO	PY	SD1
	FA	FI	171	COAL RESERVES	CO	PY	SD1
	HS	HS	451	HOSTELS:RENT UNITS	CO	PY	SD1
	FA	PY	554	SERVICE CENTRE	CO	PY	SD1
	FA	PY	555	FIXED PROPERTY	CO	PY	SD1
	FA	PY	558	SHOW GROUNDS	CO	PY	SD1
	FA	PY	630	SALE OF LAND MIDDELBURG TOWNLANDS	CO	PY	SD1
	FA	PY	651	SALE OF LAND MHLUZI EXT 2	CO	PY	SD1
	FA	PY	653	SALE OF LAND MHLUZI EXT 4	CO	PY	SD1
	FA	PY	654	SALE OF LAND MHLUZI EXT 5	CO	PY	SD1
	FA	PY	655	SALE OF LAND MHLUZI EXT 6	CO	PY	SD1
	FA	PY	657	SALE OF LAND MHLUZI EXT 8	CO	PY	SD1
	FA	PY	660	SALE OF LAND MHLUZI EXT 3	CO	PY	SD1
	FA	PY	662	SALE OF LAND KWAZAMOKUHLE EXT 3	CO	PY	SD1
	FA	PY	663	SALE OF LAND EASTDENE	CO	PY	SD1
	FA	PY	664	SALE OF LAND HENDRINA TOWN	CO	PY	SD1
	FA	PY	665	SALE OF LAND HENDRINA EXT 1	CO	PY	SD1
	FA	PY	666	SALE OF LAND MIDDELBURG EXT 11	CO	PY	SD1
	FA	PY	667	SALE OF LAND MIDDELBURG EXT 24	CO	PY	SD1
	FA	PY	669	SALE OF LAND AERORAND	CO	PY	SD1
	FA	PY	671	SALE OF LAND MIDDELBURG EXT 16	CO	PY	SD1
	FA	PY	673	SALE OF LAND MIDDELBURG EXT 18	CO	PY	SD1
	FA	PY	674	SALE OF LAND MIDDELBURG EXT 21	CO	PY	SD1
	FA	PY	676	SALE OF LAND MIDDELBURG EXT 23	CO	PY	SD1
	FA	PY	678	SALE OF LAND KWAZAMOKUHLE EXT 6	CO	PY	SD1
	FA	PY	681	SALE OF LAND EASTDENE 1	CO	PY	SD1
	FA	PY	683	SALE OF LAND MIDDELBURG EXT 26	CO	PY	SD1
	FA	PY	690	SALE OF LAND NASARET	CO	PY	SD1
	FA	PY	691	SALE OF LAND NASARET EXT 1	CO	PY	SD1
	FA	PY	692	SALE OF LAND KWAZA PROPER	CO	PY	SD1
	FA	PY	693	SALE OF LAND KWAZA EXT 5	CO	PY	SD1
OTHER ADMIN	FA	OA	118	MIG PROJECT MANAGEMENT UNIT	CO	OA	GC1
	FA	OA	121	EVENTS MANAGEMENT & MARKETING	CO	OA	GC1
	EX	EX	130	GRANTS-IN-AID AND DONATIONS	CO	OA	GC1
	FA	FI	205	FINANCIAL DATA PROCESSING	CO	OA	GC1
	FA	FI	210	FINANCIAL MANAGEMENT GRANT(FMG)	CO	OA	GC1
	FA	FI	211	MSIG GRANT	CO	OA	GC1
	CS	HA	213	VUNA AWARDS	CO	OA	GC1
	FA	FI	215	LGTF GRANT	CO	OA	GC1
	FA	FI	230	STORES	CO	OA	GC1
	FA	FI	250	INSURANCE	CO	OA	GC1
	FA	OA	311	SECURITY SERVICES	CO	OA	GC1
	HS	HS	460	SQUATTER CONTROL	CO	OA	GC1
	FA	OA	500	CIVIL ENGINEERING SERVICES	CO	OA	GC1
	FA	OA	575	WORKS TRANSPORT	CO	OA	GC1
PLANNING & DEVELOPMENT	PD				PD		
PLANNING & DEVELOPMENT	PD	IP	114	INTEGRATED DEVELOPMENT PLAN (IDP)	PD	IL	EG1
	PD	LD	124	LOCAL ECONOMIC DEVELOPMENT (LED)	PD	IL	EG1
	PD	LD	214	LED GRANT	PD	IL	EG1
	PD	PL	502	TOWN PLANNING	PD	PL	EG2

National Treasury Functions	Main	Sub	Votes	Council Functions	New Main	New Sub	IDP Code
HEALTH	HL				HL		
HEALTH OTHER	HL	HO	400	HEALTH SERVICES	HL	HO	SD2
CLINICS	HL	CL	440	CLINIC:CIVIC CNTR,E/DENE,NASAR	HL	CL	SD2
	HL	CL	441	CLINICS:MHLUZI,SIMUNYE,MOBILE	HL	CL	SD2
	HL	CL	442	CLINIC HENDRINA KWAZAMOKHULE	HL	CL	SD2
COMMUNITY & SOCIAL SERVICES	CS				CS		
LIBRARIES & ARCHIVES	CS	LB	140	LIBRARY:MIDDELBURG	CS	LB	SD3
COMMUNITY HALLS & FACILITIES	CS	HA	161	FACILITY & EVENTS MANAGEMENT	CS	HA	SD3
CEMETERIES & CREMATORIUMS	CS	CM	505	CEMETERY	CS	CM	SD3
AGED CARE	HS	HS	221	RENTAL SCHEME RIVIERPARK	CS	AC	SD3
	HS	HS	222	RENTAL SCHEME VERGEET-MY-NIE	CS	AC	SD3
OTHER SOCIAL	FA	OA	116	DEVELOPMENTAL OFFICER YOUTH	CS	OS	SD3
	FA	OA	117	GENDER & SOCIAL MANAGER	CS	OS	SD3
	EX	EX	218	UMSOBOMVU YOUTH CENTRE	CS	OS	SD3
HOUSING	HS				HS		
HOUSING	HS	HS	220	N H F LETTING SCHEME(SUB-ECON)	HS	HS	SD3
	HS	HS	223	NEW SUB-ECON.SCHEME	HS	HS	SD3
	HS	HS	224	EASTDENE N H F LETTING SCHEME	HS	HS	SD3
	HS	HS	225	NASARET N H F SHOPS	HS	HS	SD3
	HS	HS	226	NASARET N H F CRECHE	HS	HS	SD3
	HS	HS	227	NASARET N H F LETTING SCHEME	HS	HS	SD3
	HS	HS	452	HOUSING SERVICES	HS	HS	SD3
	HS	HS	453	RDP DEVELOPMENTS	HS	HS	SD3
PUBLIC SAFETY	PS				PS		
POLICE	PS	TR	310	TRAFFIC	PS	TR	SD4
FIRE	PS	PF	515	FIRE BRIGADE	PS	PF	SD4
STREET LIGHTING	ED	SL	731	STREET LIGHTING	PS	SL	SD4
SPORT & RECREATION	PK				PK		
PARKS & RECREATION	PK	PK	530	SPORTS GROUNDS	PK	PK	SD3
	PK	PK	533	PARKS	PK	PK	SD3
	PK	PK	534	BOTSHABELO NATURE RESERVE	PK	PK	SD3
	PK	PK	539	PARKS TRANSPORT	PK	PK	SD3
WASTE MANAGEMENT	WM				WM		
SOLID WASTE	FA	FI	219	CLEANEST TOWN COMPETITION	WM	RR	SD5
	WM	RR	420	CLEANSING:REFUSE REMOVAL	WM	RR	SD5
				WASTE MANAGEMENT : INDIGENT SUPPORT		RR2000	PA5
	WM	RR	421	CLEANSING:REFUSE HENDRINA /KWAZA	WM	RR	SD5
	WM	RR	422	CLEANSING:VILLAGES/RURAL	WM	RR	SD5
	WM	RR	425	STREET CLEANSING	WM	RR	SD5
	WM	RR	430	DUMPING SITE	WM	RR	SD5
WASTE WATER MANAGEMENT	WW				WW		
SEWERAGE	WW	SR	546	SEWERAGE HENDINA/KWAZAMOKUHLE	WW	SR	SD6
	WW	SR	547	SEWERAGE:VILLAGES & RURAL	WW	SR	SD6
	WW	SR	550	SEWERAGE	WW	SR	SD6
				WASTE WATER : INDIGENT SUPPORT		SR2000	PA4
	WW	SR	551	SEWERAGE:CONNECTIONS	WW	SR	SD6
	WW	SR	552	SEWERAGE:PURIFICATION	WW	SR	SD6
	WW	SR	553	SEWERAGE PURIFICATION HENDRINA	WW	SR	SD6
PUBLIC TOILETS	WW	PT	410	PUBLIC TOILETS	WW	PT	SD6
ROAD TRANSPORT	TP				TP		
VEHICLE LICENSING & TESTING	TP	LT	300	LICENSING	TP	LT	SD7
ROADS & STORMWATER	TP	RD	540	ROADS & STORM WATER	TP	RD	SD7
	TP	RD	541	SUNDRY PRIVATE JOBS	TP	RD	SD7
	TP	RD	542	ROADS & STORM WATER:HENDRINA	TP	RD	SD7
	TP	RD	543	ROADS & STORM WATER:VILLAGES	TP	RD	SD7
ROADS OTHER	TP	RO	545	RAILWAY LINES	TP	RO	SD7
	TP	RO	557	TAXI TERMINALS	TP	RO	SD7
WATER	TW				TW		
WATER DISTRIBUTION	TW	WD	560	WATER:GENERAL	TW	WD	SD8
				WATER : INDIGENT SUPPORT		WD2000	PA3
	TW	WD	562	WATER:COLUMBUS & OTHER	TW	WD	SD8
	TW	WD	565	WATER:CONNECTIONS	TW	WD	SD8
	TW	WD	566	WATER GENERAL HENDRINA/KWAZA	TW	WD	SD8
	TW	WD	567	WATER:VILLAGES & RURAL	TW	WD	SD8
WATER STORAGE	TW	WP	561	WATER:RESERVOIRS & PURIFICATIO	TW	WP	SD8
	TW	WP	563	WATER:PURIFICATION KRUGERDAM	TW	WP	SD8
	TW	WP	564	WATER:BULK SUPPLY M.BURG DAM	TW	WP	SD8
	TW	WP	571	WATER PURIFICATION HENDRINA/KW	TW	WP	SD8
ELECTRICITY	ED				ED		
ELECTRICITY DISTRIBUTION	ED	ER	700	ELECTRICITY:GENERAL	ED	ER	SD9
				ELECTRICITY : INDIGENT SUPPORT		ER2000	PA2
	ED	ER	705	ELECTRICITY:SUNDRIES	ED	ER	SD9
	ED	ER	710	ELECTRICITY CONNECTIONS	ED	ER	SD9
	ED	ER	750	ELECTRICITY TRANSPORT	ED	ER	SD9

**PART 1 –
ADJUSTMENT
BUDGET**

FINANCE: ADJUSTMENT BUDGET FOR THE 2009/2010 FINANCIAL YEAR: FEBRUARY 2010

REPORT BY THE EXECUTIVE MAYOR

1. During January 2010 the implementation of the budget and financial performance of the municipality was assessed for the first half of the financial year taking into consideration the monthly budget statements. According to this assessment it was recommended to Council that the 2009/2010 annual budget be amended during February 2010 to revise projections for revenue and expenditures among the different votes.

The main reasons for the revision can be summarized as follows:

- 1.1 Adjust projected material under collection of revenue for the current financial year

R3,7-million for the rent of facilities
R5,7-million less interest received on external Investments
R2-million less revenue from traffic fines.

- 1.2 Additional grant allocations and adjustments to existing grant allocations

Adjusted allocation received on equitable share to the amount of R1,1-million as per Government Gazette 32794 of 10 December 2009.

Re-allocation of R3,3-million of the Municipal Infrastructure Grant as per resolution M28/12/2009.

Re-allocation of R0,5-million of the Information and Communication Technology (ICT) Grant from the Department of Arts and Culture for library services.

Utilisation of the prize money received from the National and Provincial cleanest town competition as per resolution M10/02/2010 and M11/02/2010.

- 1.3 Unforeseen and unavoidable expenditure.

R0,4-million to replace the mayoral vehicle as per resolution C30/11/2009.

- 1.4 Correction of errors in the annual budget

With the compilation of the 2008/2009 annual financial statements it was indicated that the assets were unbundled and restated according to GRAP 17, resulting in much higher depreciation charges which could not be foreseen at the time the 2009/2010 annual budget was submitted to Council for approval. To correct the depreciation charges in line with the asset register an additional amount of R74,3-million must be appropriated for depreciation.

2. In light of the above report by the Executive Mayor it is recommended that the 2009/2010 adjusted annual budget including the revision to the service delivery and budget implementation plan and targets be approved as per **ANNEXURE A pages 1 to 58**.
3. It is further recommended:
 - 3.1 That the adjusted annual budget for the 2009/2010 financial year as permitted in terms of section 28(2) of the MFMA be approved and set out in the following adjustment budget tables:
 - 3.1.1 Table B1 : Adjusted budget summary
 - 3.1.2 Table B2 : Adjusted budget on financial performance by vote
 - 3.1.3 Table B4 : Adjusted budget on financial performance revenue by source and expenditure by type
 - 3.1.4 Table B5 : Adjusted capital expenditure budget by vote and funding
 - 3.1.5 Table B6 : Adjusted budget on financial position
 - 3.1.6 Table B7 : Adjusted budget on cash flow
 - 3.1.7 Table B8 : Cash backed reserves/accumulated surplus reconciliation
 - 3.1.8 Table B9 : Asset management
 - 4.2 That the adjusted service delivery and budget implementation plan and targets as set out in the following supporting tables under Part 2 be approved:
 - 4.2.1 Supporting table SB13 : Adjustment budget on monthly revenue and expenditure by vote

4.2.2 Supporting table SB14 : Adjustment budget on monthly revenue and expenditure by revenue source and expenditure type

4.2.3 Supporting table SB17 : Adjustment budget on monthly capital expenditure by vote

5.3 That the adjustment budget for 2009/2010 financial year with the amended service delivery and budget implementation plan and targets be submitted to the National Treasury and Provincial Treasury.

CC24/02/2010

FINANCE: ADJUSTMENT BUDGET FOR THE 2009/2010 FINANCIAL YEAR :
FEBRUARY 2010

5/1/2 (B)/wm

RESOLVED BY COUNCIL

1. **THAT** Council approves the 2009/2010 Adjusted Annual Budget including the revision to the Service Delivery and budget implementation plan and targets as per **(ANNEXURE D Page 15 to 76)** to the agenda.

2. **THAT** the adjusted annual budget for the 2009/2010 financial year as permitted in terms of section 28(2) of the MFMA be approved and set out in the following adjustment budget tables:
 - 2.1 Table B1 : Adjusted budget summary
 - 2.2 Table B2 : Adjusted budget on financial performance by vote
 - 2.3 Table B4 : Adjusted budget on financial performance revenue by source and expenditure by type
 - 2.4 Table B5 : Adjusted capital expenditure budget by vote and funding
 - 2.5 Table B6 : Adjusted budget on financial position
 - 2.6 Table B7 : Adjusted budget on cash flow
 - 2.7 Table B8 : Cash backed reserves/accumulated surplus reconciliation
 - 2.8 Table B9 : Asset management

3. That the adjusted service delivery and budget implementation plan and targets as set out in the following supporting tables under **ANNEXURE D Page 15 to 76** be approved:
 - 3.1 Supporting table SB13 : Adjustment budget on monthly revenue and expenditure by vote
 - 3.2 Supporting table SB14 : Adjustment budget on monthly revenue and expenditure by revenue source and expenditure type
 - 3.3 Supporting table SB17 : Adjustment budget on monthly capital expenditure by vote
4. **THAT** the adjustment budget for 2009/2010 financial year with the amended service delivery and budget implementation plan and targets be submitted to the National Treasury and Provincial Treasury.

EXECUTIVE SUMMARY ON THE 2009/2010; 2010/2011 AND 2011/2012 ADJUSTMENT BUDGET

1. The format and contents of the adjustment budget and supporting documentation must be in the format as specified in Schedule B of the Municipal Budget and Reporting Regulations. The adjustment budget as submitted herewith contains the applicable adjustment budget tables B1 to B9 and supporting tables SB1 to SB19.
2. This year for the first time the operating budget of the municipality was under pressure after the inputs from the various departments were considered and resulted in a deficit of R8,3-million. Contributing factors for this deficit were the under collection of certain revenue sources and increased expenditures which were substituted to a certain extent by higher revenue received from service charges and the equitable share. Unfortunately the estimated deficit could not be recovered fully from increases in revenue and there was no choice but to slightly cut back on increased expenditures.
3. It should be noted that municipal tax and tariffs may not be increased during a financial year and any amendments to the annual budget must remain funded in accordance with section 18 of the MFMA.
4. Table B2 provides details on the adjusted budgeted financial performance by vote, whilst table B4 and supporting table SB11 provide adjusted budgetary information for revenue by source and expenditure by type. The effects of the proposed adjustments are graphically presented in:
 - 4.1 Chart 1 – Revenue by source
 - 4.2 Chart 2 – Operating expenditure by type
 - 4.3 Chart 3 – Operating expenditure by vote
5. The adjustment budget herewith presented provides for an increase in total operating revenue of R22,9-million to the amount of R639,9-million (original budget: R617,0-million). When analysing this increase the following important factors became apparent:
 - 5.1 Although property rates reflect an increase of R10,5-million this is mainly due to less support provided to indigent households as a direct result of the implementation of the Municipal Property Rates Act. The supplementary valuation roll presently under review and the full impact thereof on the rates revenue have also been considered. From early exercises it is expected that less rates revenue will realise by 30 June 2010. Therefore when the rates revenue was considered some margins were allowed for the implementation of the supplementary roll.

- 5.2 Service charges reflect an increase of R5,8-million of which electricity revenue is the main contributor with R3,8-million and R1,4-million for refuse removal services.
- 5.3 The under collection of R3,7-million in rent of facilities is because the surface rental for land for exploration of coal will only come into effect from 1 March 2010 but is substituted with the normal royalties received for the first nine months. From 1 March 2010 no further royalties will be received from mining of coal resulting in a revenue loss of approximately R20-million. This will have a negative effect on the Council's internal resources as this revenue was allocated to the Capital Replacement Reserve.
- 5.4 As a result of the reduction in the prime interest rate it is projected that R5,7-million less interest will be earned on external investments and outstanding debtors as at 30 June 2010. In the past interest earned on external investments was allocated to supplement the Capital Replacement Reserve (CRR). However the material under collection of interest earned has necessitated that a lesser contribution of R2,3-million be made to the CRR to reduce the impact of this revenue loss on the operating budget.
- 5.5 The material under collection of R2-million in traffic fines is of great concern considering the increased expenditure projections for Public Safety. This revenue loss has a direct influence on the other services as it could solely be replaced through the reduction of expenditures and envisaged savings.
- 5.6 The additional sundry revenue of R16,3-million is the result of the coal royalties received for the first nine months of the year as mentioned under 5.3 above.
6. In summary, should the contributions from revenue of R19,8-million to the CRR be taken into consideration and the capital grants be excluded, the net increase in operating revenue is only R4,9-million and includes an increased amount of R1,1-million in the equitable share.
7. The adjusted operating expenditure amounts to R663,0-million (original budget: R576,7-million) which reflect an increase of R86,3-million.

The main contributing factors for this increase are:

- 7.1 An increase in employee related cost of R3,0-million.
- 7.2 Collection cost increase of R1,4-million which is mainly the result of commission paid for the new prepaid vending outlets not originally included in the operating budget.

- 7.3 An additional amount of R3,3-million was requested for repairs and maintenance.
 - 7.4 Bulk purchases slightly increase with R1,3-million and is supported with higher electricity sales which result in increased electricity revenue.
 - 7.5 Contracted services increased with R2,4-million of which R1,4-million is for additional security services. For the remaining balance of R1-million corresponding revenue is raised.
 - 7.6 The increase in general expenditure of R1,1-million is mainly for additional consultancy fees.
 - 7.7 With the implementation of GRAP 17 the infrastructural assets were unbundled and restated as at 30 June 2009 resulting in much higher depreciation charges which could not have reasonably been foreseen at the time when the annual budget for 2009/2010 was approved. The additional depreciation charges to be included in the adjustment budget amounts to R74,3-million. It would not be practical to recover these additional depreciation charges from rates and tariffs immediately and will therefore have to be phased in over a number of financial years. A corresponding transfer from the accumulated surplus is necessary to set off the additional depreciation charges.
8. The balance of the increased expenditures is funded from the increased revenue and the utilisation of projected savings in one vote towards spending under another vote.
 9. Table B5 provide details on the budgeted capital expenditure, whilst table B9 provides information on asset management.

The effects of the proposed adjustments are graphically presented in:

9.1 Chart 4 – Capital expenditure by vote

10. The adjusted capital expenditure for 2009/2010 amounts to R355,4-million which is R4,6-million less than the previous adjusted budget of R360,0-million.
11. The progress on capital expenditure remains under pressure and was it not advisable to take up an additional external loan facility for the 2009/2010 financial year as originally planned. This has the effect that in terms of the approved capital budget, projects to the value of R18,2-million envisaged to be funded from external loans needs to be funded from the Accumulated Cash Backed Reserves.

12. The shifting of these funding sources merely means that an additional external loan will have to be secured for the implementation of the envisaged capital programme over the next three years.
13. Supporting table S19 provides a list of capital programmes affected by the adjustment budget. The main projects affected within the programmes are summarized as follows:

13.1 Governance and Administration

- R0,4-million to replace the mayoral vehicle as per Council resolution C30/11/2009. This project will be funded from the Insurance Reserve.
- The curtailing of R1-million for a comprehensive asset register. Various presentations from different service providers were considered for a GRAP 17 compliant asset register. It was however found that there are still too many aspects to be considered with GRAP 17 and it would be better to rather upgrade the current software version until all matters are resolved.
- The curtailing of R0,265-million on vehicle, plant and equipment programme as a result of savings which realised after completion of the projects.

13.2 Community and Public Safety

- The re-allocation of the amount of R220 000 to the operating budget as per Council resolution M10/02/2010 on the utilisation of the cleanest town prize money.
- The re-allocation of the amount of R870 230 to the operating budget according to the business plan approved by the Department of Arts and Culture for the information and communication technology grant for library services.
- For the optimal utilisation of the funds provided under project 8217 the original project description is amended from “*upgrade garage for library Pullenshope*” to “*upgrade library facilities*”.
- For the optimal utilisation of funds provided for sport and recreation the original project description for the following two projects are amended as follows:
 - P0008150 – amend the description “*refurbish marbelite Mhluzi pool*” with “*upgrade/refurbish Mhluzi pool*”.

- P000138 – amend the description “*replace playing equipment Hospital Street*” with “*replace playing equipment*”.
- An additional amount of R56 000 for Public Safety to address the shortfall on specialized vehicles and provision of street lighting.

13.3 Economic and Environmental Services

- The re-allocation of R3,3-million of the Municipal Infrastructure Grant as per resolution M28/12/2009 to new roads in the low income areas.
- Despite the above resolution a further re-allocation of MIG funds are requested due to the non-approval of the water and sanitation project for Middelburg Extension 23 as these erven are not earmarked for low cost housing and the delay in the approval of the technical report from DWAF for the reticulation of erven in Rockdale. To ensure that the full MIG allocation is spent by March 2010 the amount of R9,4-million is re-allocated to new roads in the low income areas.
- The curtailing of R837 000 on road projects as a result of savings which realised on completion.
- An amount of R1 500 000 for the construction of a new access road at Middelburg Extension 33 as per resolution M52/09/2009 which will be funded from the above identified savings. The developers will contribute the amount of R750 000 towards this project.
- An additional amount of R500 000 to accelerate the road reseal programme which will be funded from savings in other votes. This is necessary due to the increased cost and the heavy rains experienced that caused unexpected damages to road surfaces.

13.4 Trading Services

13.4.1 Electricity

On the following projects additional funding is requested to supplement the envisaged shortfall according to tenders received:

- R30 000 for the purchases of plant and equipment;
- R350 000 for the acquiring and replacement of vehicles; and

- R74 576 for the upgrading of Hendrina LT overhead lines.
- The re-allocation of R3,8-million from various electrical projects to fund the following urgent cable replacements and switchgear:
 - R300 000 for cable to Hendrina waterworks;
 - R800 000 for cable between Sipres and Japie Greyling Streets; and
 - R1 210 000 for cable between Sondagsrivier and Nuwedorp;
 - R1 500 000 for replacement of switchgear at Spoorpark substation.
- The curtailing of R3,3-million on various electrical projects as a result of savings which realised.

13.4.2 Water

- R165 000 for new water connections. Corresponding revenue is raised for this additional expenditure.
- The re-allocation of R5,1-million of the MIG for the construction of roads in the low income areas as indicated above.
- An amount of R150 000 for the water network in Middelburg Extension 23 due to the re-allocation of MIG funds which will be funded from the future sales of erven.
- The curtailing of R250 000 on various water projects to be utilised for increased expenditures on the following projects:
 - R50 000 for the replacement of old water meters;
 - R50 000 for new water infrastructure in the Rural areas;
 - R90 000 for the upgrade of plant and equipment at Vaalbank waterworks.
- A saving of R230 000 on the installation of new water networks at Aerorand West.

13.4.3 Waste Water Management (Sanitation)

- The re-allocation of R4,3-million of the MIG for the construction of roads in the low income areas as indicated above.
- The re-allocation of R1,9-million for biological toilets from Bankfontein Village to Mafube Village as the Bankfontain project is funded by the NDM.
- R30 000 for new water. Corresponding revenue is raised for this additional expenditure.
- An amount of R180 000 for the network in Middelburg Extension 23 due to the re-allocation of MIG funds which will be funded from the future sales of erven.
- An additional amount of R230 000 to complete the sanitation network at Aerorand West.
- The curtailing of R985 087 on the outfall sewer lines at Middelburg Extension 33 which can only be executed in the next financial year.

13.4.4 Waste Management (Refuse Removal)

- The re-allocation of the amount of R540 000 to the operating budget as per Council resolution M10/02/2010 on the utilisation of the cleanest town prize money.
- The re-allocation of R600 000 provided for specialized vehicles to purchase a skip loader for the cleaning up of illegal dumping sites.

14. After considering the above inputs the adjusted capital expenditure budget will be funded from the following sources:

	<u>Amount</u>
National Government grants	R 29 510 000
Provincial Government	R 409 770
Other transfers and grants	R 460 000
Borrowing	R 58 797 299
Internally generated funds	<u>R266 222 313</u>
Total	<u>R355 399 382</u>

Table B6 and supporting table SB2 provides information on the adjusted budgeted financial position whilst table B7 provides details on the adjusted cash flow.

As a result of the restatement of PPE on 30 June 2009 the original budgeted financial position has changed substantially.

In general the community wealth of the municipality has increased from R1,023-billion to R4,513-billion. Total projected liabilities have slightly increased from R318,4-million to R327,9-million whilst projected total assets has increased from R1,341-billion to R4,841-billion.

15. The effect of the adjustment budget on the service delivery and budget implementation plan are graphically presented in:
 - 15.1 Chart 5 – SDBIP – Operating revenue
 - 15.2 Chart 6 – SDBIP – Operating expenditure
 - 15.3 Chart 7 – SDBIP – Capital expenditure
16. According to supporting table SB14 revenue to the amount of R309,6-million actually realised for the first six months against the original SDBIP figure of R291,5-million which means that revenue to the amount of R278,7-million is planned for the remainder of the financial year. It is expected that the adjusted revenue as planned will realise by 30 June 2010. The average collection rate for the first six months is at 99,8% despite pressure experienced during the first quarter of the financial year. The collection period amounts to an average of 25 days with a debtors turn-over ratio of 7,26%.
17. Operating expenditures to the amount of R275,8-million realised against the original SDBIP figure of R293,2-million whilst it is planned that for the remainder of the financial year the amount of R387,2-million will realise. This reflects an increase in expenditures of 14,9% for the remainder of the financial year.
18. The capital expenditure remains under pressure and only R38,7-million was expensed for the first half of the financial year against the SDBIP of R135,2-million. This means that capital expenditure to the amount of R316,6-million still needs to be expensed by 30 June 2010. This will largely depend on the delivery times of materials and construction periods of capital projects of magnitude. This is capital projects with a value of R5-million and more and constitutes R192,3-million of the adjusted capital budget.
19. Although the adjustment budget was balanced there is already an indication that the next Medium Term Revenue and Expenditure Framework will be under pressure to ensure that tariff settings for the various services remain within acceptable norms. When considering the projected internal generated reserves it is expected that a new external loan will have to be taken up to supplement capital expenditure for the next three years which will further affect tariff settings.

20. It is therefore important that the impact of increased expenditures for each service delivery area carefully be considered with the next budget cycle to ensure that each service remains financially sustainable over the medium term with the least impact on the communities.
21. The adjustment budget has no significant effect on the service delivery targets and performance indicators of Council and no revision is required.

MP313 Steve Tshwete - Table B1 Adjustments Budget Summary - 15/02/2010

Description	Budget Year 2009/10									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	122,306,875	122,306,875	-	-	-	-	10,515,550	10,515,550	132,822,425	138,818,853	146,177,149
Service charges	296,697,647	296,697,647	-	-	-	-	5,809,516	5,809,516	302,507,163	338,048,880	381,835,293
Investment revenue	37,863,270	37,863,270	-	-	-	-	(5,701,770)	(5,701,770)	32,161,500	28,729,165	26,253,860
Transfers recognised - operational	60,825,060	60,825,060	-	-	-	1,158,432	1,219,720	2,378,152	63,203,212	76,316,432	83,540,432
Other own revenue	46,369,898	46,369,898	-	-	-	-	11,319,529	11,319,529	57,689,427	59,628,985	58,929,806
Total Revenue (excluding capital transfers and contributions)	564,062,750	564,062,750	-	-	-	1,158,432	23,162,545	24,320,977	588,383,727	641,542,315	696,736,540
Employee costs	185,130,917	185,130,917	-	-	-	-	3,060,098	3,060,098	188,191,015	200,899,932	211,940,183
Remuneration of councillors	11,692,026	11,692,026	-	-	-	-	(404,194)	(404,194)	11,287,832	12,106,274	12,856,902
Depreciation & asset impairment	73,243,434	73,243,434	-	-	-	-	74,332,891	74,332,891	147,576,325	158,229,530	173,391,847
Finance charges	20,190,070	20,190,070	-	-	-	-	-	-	20,190,070	23,193,592	28,277,234
Materials and bulk purchases	146,883,706	146,883,706	-	-	-	-	1,342,850	1,342,850	148,226,556	183,867,181	211,056,513
Transfers and grants	1,505,000	1,505,000	-	-	-	-	(373,000)	(373,000)	1,132,000	1,019,000	910,000
Other expenditure	138,097,691	138,097,691	-	-	-	-	8,344,523	8,344,523	146,442,214	150,313,347	158,601,214
Total Expenditure	576,742,844	576,742,844	-	-	-	-	86,303,168	86,303,168	663,046,012	729,628,856	797,033,893
Surplus/(Deficit)	(12,680,094)	(12,680,094)	-	-	-	1,158,432	(63,140,623)	(61,982,191)	(74,662,285)	(88,086,541)	(100,297,353)
Transfers recognised - capital	33,010,000	33,010,000	-	-	-	-	(1,400,230)	(1,400,230)	31,609,770	34,175,000	36,670,000
Contributions recognised - capital & contributed assets	20,000,000	20,000,000	-	-	-	-	-	-	20,000,000	25,000,000	26,000,000
Surplus/(Deficit) after capital transfers & contributions	40,329,906	40,329,906	-	-	-	1,158,432	(64,540,853)	(63,382,421)	(23,052,515)	(28,911,541)	(37,627,353)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40,329,906	40,329,906	-	-	-	1,158,432	(64,540,853)	(63,382,421)	(23,052,515)	(28,911,541)	(37,627,353)
Capital expenditure & funds sources											
Capital expenditure											
Transfers recognised - capital	33,010,000	33,010,000	-	-	-	-	(2,630,230)	(2,630,230)	30,379,770	30,175,000	36,670,000
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	81,701,055	78,024,172	-	-	-	-	(19,226,873)	(19,226,873)	58,797,299	123,849,000	110,352,000
Internally generated funds	253,373,137	249,001,300	-	-	-	-	17,221,013	17,221,013	266,222,313	126,673,850	85,758,150
Total sources of capital funds	368,084,192	360,035,472	-	-	-	-	(4,636,090)	(4,636,090)	355,399,382	280,697,850	232,780,150
Financial position											
Total current assets	487,189,962	587,010,121	-	-	-	-	(291,521,831)	(291,521,831)	295,488,290	311,344,928	333,834,327
Total non current assets	854,215,166	4,333,505,993	-	-	-	-	212,082,873	212,082,873	4,545,588,866	4,670,591,763	4,732,204,829
Total current liabilities	89,104,503	104,677,790	-	-	-	-	(3,019,055)	(3,019,055)	101,658,735	101,643,478	104,260,557
Total non current liabilities	229,338,174	192,037,343	-	-	-	-	34,288,606	34,288,606	226,325,949	364,178,505	483,316,244
Community wealth/Equity	1,022,962,451	4,623,800,981	-	-	-	-	(110,708,509)	(110,708,509)	4,513,092,472	4,516,114,708	4,478,462,355
Cash flows											
Net cash from (used) operating	111,068,000	221,797,103	-	-	-	-	(27,762,991)	(27,762,991)	194,034,112	160,171,042	193,125,086
Net cash from (used) investing	(102,743,000)	(237,198,550)	-	-	-	-	32,565,913	32,565,913	(204,632,637)	(224,617,850)	(187,330,150)
Net cash from (used) financing	1,936,000	20,823,285	-	-	-	-	15,891,499	15,891,499	36,714,784	36,523,584	23,030,100
Cash/cash equivalents at the year end	61,147,964	40,795,803	-	-	-	-	20,694,421	20,694,421	61,490,224	33,567,000	62,392,000
Cash backing/surplus reconciliation											
Cash and investments available	413,149,653	504,666,629	-	-	-	-	(290,876,406)	(290,876,406)	213,790,223	241,996,172	267,740,345
Application of cash and investments	125,029,663	346,537,716	-	-	-	-	(220,107,366)	(220,107,366)	126,430,350	60,262,879	40,313,500
Balance - surplus (shortfall)	288,119,990	158,128,913	-	-	-	-	(70,769,040)	(70,769,040)	87,359,873	181,733,293	227,426,845
Asset Management											
Asset register summary (WDV)	839,212,615	4,529,346,306	-	-	-	-	(2,561,049)	(2,561,049)	(5,122,098)	4,649,753,577	4,709,441,880
Depreciation & asset impairment	73,243,434	73,243,434	-	-	-	-	74,332,891	74,332,891	148,665,782	158,229,530	173,391,847
Renewal of Existing Assets	56,000,660	53,278,196	-	-	-	-	1,601,906	1,601,906	3,203,812	36,709,200	36,880,100
Repairs and Maintenance	38,151,202	38,151,202	-	-	-	-	3,275,659	3,275,659	41,426,861	44,154,332	51,029,556
Free services											
Cost of Free Basic Services provided	40,517,804	-	-	-	-	-	-	-	-	49,432,155	51,154,967
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

MP313 Steve Tshwete - Table B2 Adjustments Budget Financial Performance (standard classification) - 15/02/2011

Standard Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5	6	7	8	9	10	11	12			
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Standard													
<i>Governance and administration</i>		215,894,474	215,894,474	-	-	-	1,158,432	16,391,200	17,549,632	233,444,106	247,415,057	252,344,146	
Executive and council		19,679,635	19,679,635	-	-	-	1,158,432	9,659,275	10,817,707	30,497,342	36,794,857	39,539,372	
Budget and treasury office		175,147,120	175,147,120	-	-	-	-	(5,093,635)	(5,093,635)	170,053,485	177,040,218	183,382,139	
Corporate services		21,067,719	21,067,719	-	-	-	-	11,825,560	11,825,560	32,893,279	33,579,982	29,422,635	
<i>Community and public safety</i>		13,995,249	13,995,249	-	-	-	(1,995,085)	(1,995,085)	(1,995,085)	12,000,164	15,789,674	12,490,818	
Community and social services		2,463,240	2,463,240	-	-	-	-	18,271	18,271	2,481,511	6,320,955	2,469,560	
Sport and recreation		1,340,925	1,340,925	-	-	-	-	43,405	43,405	1,384,330	712,565	741,825	
Public safety		5,219,075	5,219,075	-	-	-	-	(2,075,000)	(2,075,000)	3,144,075	3,764,500	4,286,300	
Housing		409,009	409,009	-	-	-	-	(6,761)	(6,761)	402,248	403,654	405,133	
Health		4,563,000	4,563,000	-	-	-	-	25,000	25,000	4,588,000	4,588,000	4,588,000	
<i>Economic and environmental services</i>		24,676,121	24,676,121	-	-	-	-	9,752,850	9,752,850	34,428,971	41,251,656	45,109,531	
Planning and development		1,153,000	1,153,000	-	-	-	-	(135,000)	(135,000)	1,018,000	920,400	970,175	
Road transport		23,523,121	23,523,121	-	-	-	-	9,887,850	9,887,850	33,410,971	40,331,256	44,139,356	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		362,506,906	362,506,906	-	-	-	-	(2,386,650)	(2,386,650)	360,120,256	396,260,928	449,462,045	
Electricity		232,466,217	232,466,217	-	-	-	-	4,466,487	4,466,487	236,932,704	265,379,773	313,973,670	
Water		57,765,724	57,765,724	-	-	-	-	(3,257,342)	(3,257,342)	54,508,382	62,821,896	61,518,616	
Waste water management		40,554,285	40,554,285	-	-	-	-	(5,853,184)	(5,853,184)	34,701,101	33,217,232	37,770,821	
Waste management		31,720,680	31,720,680	-	-	-	-	2,257,389	2,257,389	33,978,069	34,842,027	36,198,938	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	617,072,750	617,072,750	-	-	-	1,158,432	21,762,315	22,920,747	639,993,497	700,717,315	759,406,540	
Expenditure - Standard													
<i>Governance and administration</i>		129,617,744	129,617,744	-	-	-	-	1,435,756	1,435,756	131,053,500	138,024,053	142,285,297	
Executive and council		40,198,763	40,198,763	-	-	-	-	1,547,203	1,547,203	41,745,966	43,556,550	45,980,202	
Budget and treasury office		24,508,550	24,508,550	-	-	-	-	393,968	393,968	24,902,518	26,344,443	27,627,366	
Corporate services		64,910,431	64,910,431	-	-	-	-	(505,415)	(505,415)	64,405,016	68,123,660	68,677,729	
<i>Community and public safety</i>		104,059,338	104,059,338	-	-	-	-	12,533,135	12,533,135	116,592,473	123,535,739	131,481,860	
Community and social services		14,658,673	14,658,673	-	-	-	-	2,391,707	2,391,707	17,050,380	17,767,619	20,259,265	
Sport and recreation		31,425,862	31,425,862	-	-	-	-	4,404,239	4,404,239	35,830,101	37,764,622	39,419,067	
Public safety		39,999,616	39,999,616	-	-	-	-	3,191,786	3,191,786	43,191,402	46,938,420	49,751,995	
Housing		2,686,139	2,686,139	-	-	-	-	403,287	403,287	3,089,426	3,239,519	3,356,378	
Health		15,289,048	15,289,048	-	-	-	-	2,142,116	2,142,116	17,431,164	17,825,559	18,695,155	
<i>Economic and environmental services</i>		61,605,276	61,605,276	-	-	-	-	35,170,292	35,170,292	96,775,568	101,377,396	108,538,589	
Planning and development		8,368,883	8,368,883	-	-	-	-	(124,588)	(124,588)	8,244,295	8,595,386	9,040,904	
Road transport		53,236,393	53,236,393	-	-	-	-	35,294,880	35,294,880	88,531,273	92,782,010	99,497,685	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		281,460,486	281,460,486	-	-	-	-	37,163,985	37,163,985	318,624,471	366,691,668	414,728,147	
Electricity		197,453,036	197,453,036	-	-	-	-	13,505,527	13,505,527	210,958,563	249,187,978	290,139,490	
Water		29,706,869	29,706,869	-	-	-	-	11,881,709	11,881,709	41,588,578	47,087,784	50,784,904	
Waste water management		25,777,289	25,777,289	-	-	-	-	7,479,026	7,479,026	33,256,315	35,252,352	36,892,386	
Waste management		28,523,292	28,523,292	-	-	-	-	4,297,723	4,297,723	32,821,015	35,163,554	36,911,367	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	576,742,844	576,742,844	-	-	-	-	86,303,168	86,303,168	663,046,012	729,628,856	797,033,893	
Surplus/ (Deficit) for the year		40,329,906	40,329,906	-	-	-	1,158,432	(64,540,853)	(63,382,421)	(23,052,515)	(28,911,541)	(37,627,353)	

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 Abbatoirs, 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. Add an additional column for each previously approved Adjustments 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))

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

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

MP313 Steve Tshwete - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 15/02/2010

Standard Classification Description	Ref	Budget Year 2009/10								Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Municipal governance and administration</i>		215,894,474	215,894,474	-	-	-	1,158,432	16,391,200	17,549,632	233,444,106	247,415,057	252,344,146
Executive and council		19,679,635	19,679,635	-	-	-	1,158,432	9,659,275	10,817,707	30,497,342	36,794,857	39,539,372
<i>Mayor and Council</i>		19,679,635	19,679,635	-	-	-	1,158,432	9,659,275	10,817,707	30,497,342	36,794,857	39,539,372
<i>Municipal Manager</i>		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		175,147,120	175,147,120	-	-	-	-	(5,093,635)	(5,093,635)	170,053,485	177,040,218	183,382,139
Corporate services		21,067,719	21,067,719	-	-	-	-	11,825,560	11,825,560	32,893,279	33,579,982	29,422,635
<i>Human Resources</i>		862,352	862,352	-	-	-	-	(2,100)	(2,100)	860,252	920,599	925,806
<i>Information Technology</i>		3,000	3,000	-	-	-	-	-	-	3,000	3,000	3,000
<i>Property Services</i>		12,182,918	12,182,918	-	-	-	-	12,239,082	12,239,082	24,422,000	25,960,310	20,964,302
<i>Other Admin</i>		8,019,449	8,019,449	-	-	-	-	(411,422)	(411,422)	7,608,027	6,696,073	7,529,527
<i>Community and public safety</i>		13,995,249	13,995,249	-	-	-	-	(1,995,085)	(1,995,085)	12,000,164	15,789,674	12,490,818
Community and social services		2,463,240	2,463,240	-	-	-	-	18,271	18,271	2,481,511	6,320,955	2,469,560
<i>Libraries and Archives</i>		1,379,500	1,379,500	-	-	-	-	30,121	30,121	1,409,621	133,995	138,235
<i>Museums & Art Galleries etc</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>		95,000	95,000	-	-	-	-	10,000	10,000	105,000	4,016,000	125,000
<i>Cemeteries & Crematoriums</i>		385,000	385,000	-	-	-	-	-	-	385,000	1,901,100	1,920,000
<i>Child Care</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other Community</i>		253,740	253,740	-	-	-	-	590	590	254,330	269,860	286,325
<i>Other Social</i>		350,000	350,000	-	-	-	-	(22,440)	(22,440)	327,560	-	-
Sport and recreation		1,340,925	1,340,925	-	-	-	-	43,405	43,405	1,384,330	712,565	741,825
Public safety		5,219,075	5,219,075	-	-	-	-	(2,075,000)	(2,075,000)	3,144,075	3,764,500	4,286,300
<i>Police</i>		4,991,000	4,991,000	-	-	-	-	(1,975,000)	(1,975,000)	3,016,000	3,616,000	4,116,000
<i>Fire</i>		228,075	228,075	-	-	-	-	(100,000)	(100,000)	128,075	148,500	170,300
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Housing		409,009	409,009	-	-	-	-	(6,761)	(6,761)	402,248	403,654	405,133
Health		4,563,000	4,563,000	-	-	-	-	25,000	25,000	4,588,000	4,588,000	4,588,000
<i>Clinics</i>		4,443,000	4,443,000	-	-	-	-	-	-	4,443,000	4,443,000	4,443,000
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		120,000	120,000	-	-	-	-	25,000	25,000	145,000	145,000	145,000
<i>Economic and environmental services</i>		24,676,121	24,676,121	-	-	-	-	9,752,850	9,752,850	34,428,971	41,251,656	45,109,531
Planning and development		1,153,000	1,153,000	-	-	-	-	(135,000)	(135,000)	1,018,000	920,400	970,175
<i>Economic Development/Planning</i>		150,000	150,000	-	-	-	-	-	-	150,000	-	-
<i>Town Planning/Building</i>		1,003,000	1,003,000	-	-	-	-	(135,000)	(135,000)	868,000	920,400	970,175
<i>Licensing & Regulation</i>		-	-	-	-	-	-	-	-	-	-	-
Road transport		23,523,121	23,523,121	-	-	-	-	9,887,850	9,887,850	33,410,971	40,331,256	44,139,356
<i>Roads</i>		11,824,750	11,824,750	-	-	-	-	9,381,250	9,381,250	21,206,000	26,621,850	29,123,950
<i>Public Buses</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>		11,661,765	11,661,765	-	-	-	-	506,600	506,600	12,168,365	13,672,800	14,978,800
<i>Other</i>		36,606	36,606	-	-	-	-	-	-	36,606	36,606	36,606
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		362,506,906	362,506,906	-	-	-	-	(2,386,650)	(2,386,650)	360,120,256	396,260,928	449,462,045
Electricity		232,466,217	232,466,217	-	-	-	-	4,466,487	4,466,487	236,932,704	265,379,773	313,973,670
<i>Electricity Distribution</i>		232,466,217	232,466,217	-	-	-	-	4,466,487	4,466,487	236,932,704	265,379,773	313,973,670
<i>Electricity Generation</i>		-	-	-	-	-	-	-	-	-	-	-
Water		57,765,724	57,765,724	-	-	-	-	(3,257,342)	(3,257,342)	54,508,382	62,821,896	61,518,616
<i>Water Distribution</i>		57,765,724	57,765,724	-	-	-	-	(3,257,342)	(3,257,342)	54,508,382	51,821,896	61,518,616
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-	11,000,000	-
Waste water management		40,554,285	40,554,285	-	-	-	-	(5,853,184)	(5,853,184)	34,701,101	33,217,232	37,770,821
<i>Sewerage</i>		40,554,285	40,554,285	-	-	-	-	(5,853,184)	(5,853,184)	34,701,101	33,217,232	37,770,821
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-	-	-
Waste management		31,720,680	31,720,680	-	-	-	-	2,257,389	2,257,389	33,978,069	34,842,027	36,198,938
<i>Solid Waste</i>		31,720,680	31,720,680	-	-	-	-	2,257,389	2,257,389	33,978,069	34,842,027	36,198,938
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Forestry</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	617,072,750	617,072,750	-	-	-	1,158,432	21,762,315	22,920,747	639,993,497	700,717,315	759,406,540

MP313 Steve Tshwete - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 15/02/2010

Standard Classification Description	Ref	Budget Year 2009/10								Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand		1										
Expenditure - Standard												
<i>Municipal governance and administration</i>		129,617,744	129,617,744	-	-	-	-	1,435,756	1,435,756	131,053,500	138,024,053	142,285,297
Executive and council		40,198,763	40,198,763	-	-	-	-	1,547,203	1,547,203	41,745,966	43,556,550	45,980,202
<i>Mayor and Council</i>		20,199,801	20,199,801	-	-	-	-	1,721,169	1,721,169	21,920,970	23,152,741	24,543,031
<i>Municipal Manager</i>		19,998,962	19,998,962	-	-	-	-	(173,966)	(173,966)	19,824,996	20,403,809	21,437,171
Budget and treasury office		24,508,550	24,508,550	-	-	-	-	393,968	393,968	24,902,518	26,344,443	27,627,366
Corporate services		64,910,431	64,910,431	-	-	-	-	(505,415)	(505,415)	64,405,016	68,123,060	68,677,729
<i>Human Resources</i>		6,500,603	6,500,603	-	-	-	-	155,561	155,561	6,656,164	7,027,311	7,332,694
<i>Information Technology</i>		7,740,612	7,740,612	-	-	-	-	(1,070,675)	(1,070,675)	6,669,937	8,267,403	9,427,700
<i>Property Services</i>		18,338,398	18,338,398	-	-	-	-	(1,144,179)	(1,144,179)	17,194,219	17,337,346	14,090,049
<i>Other Admin</i>		32,330,818	32,330,818	-	-	-	-	1,553,878	1,553,878	33,884,696	35,491,000	37,827,286
<i>Community and public safety</i>		104,059,338	104,059,338	-	-	-	-	12,533,135	12,533,135	116,592,473	123,535,739	131,481,860
Community and social services		14,658,673	14,658,673	-	-	-	-	2,391,707	2,391,707	17,050,380	17,767,619	20,259,265
<i>Libraries and Archives</i>		5,991,173	5,991,173	-	-	-	-	855,656	855,656	6,846,829	7,328,797	7,611,980
<i>Museums & Art Galleries etc</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>		3,185,936	3,185,936	-	-	-	-	847,455	847,455	4,033,391	4,273,067	6,071,458
<i>Cemeteries & Crematoriums</i>		3,208,721	3,208,721	-	-	-	-	907,676	907,676	4,116,397	4,450,643	4,792,332
<i>Child Care</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>		361,342	361,342	-	-	-	-	(56,646)	(56,646)	304,696	321,968	302,969
<i>Other Community</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other Social</i>		1,911,501	1,911,501	-	-	-	-	(162,434)	(162,434)	1,749,067	1,393,144	1,480,526
Sport and recreation		31,425,862	31,425,862	-	-	-	-	4,404,239	4,404,239	35,830,101	37,764,622	39,419,067
Public safety		39,999,616	39,999,616	-	-	-	-	3,191,786	3,191,786	43,191,402	46,938,420	49,751,995
<i>Police</i>		18,388,750	18,388,750	-	-	-	-	(488,559)	(488,559)	17,900,191	19,465,780	20,442,528
<i>Fire</i>		17,762,965	17,762,965	-	-	-	-	2,713,170	2,713,170	20,476,135	21,921,103	23,345,954
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		3,847,901	3,847,901	-	-	-	-	967,175	967,175	4,815,076	5,551,537	5,963,513
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Housing		2,686,139	2,686,139	-	-	-	-	403,287	403,287	3,089,426	3,239,519	3,356,378
Health		15,289,048	15,289,048	-	-	-	-	2,142,116	2,142,116	17,431,164	17,825,559	18,695,155
<i>Clinics</i>		11,622,693	11,622,693	-	-	-	-	1,880,383	1,880,383	13,503,076	14,308,488	15,016,959
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		3,666,355	3,666,355	-	-	-	-	261,733	261,733	3,928,088	3,517,071	3,678,196
<i>Economic and environmental services</i>		61,605,276	61,605,276	-	-	-	-	35,170,292	35,170,292	96,775,568	101,377,396	108,538,589
Planning and development		8,368,883	8,368,883	-	-	-	-	(124,588)	(124,588)	8,244,295	8,595,386	9,040,904
<i>Economic Development/Planning</i>		1,776,027	1,776,027	-	-	-	-	451,401	451,401	2,227,428	2,176,037	2,263,016
<i>Town Planning/Building</i>		6,592,856	6,592,856	-	-	-	-	(575,989)	(575,989)	6,016,867	6,419,349	6,777,888
<i>Licensing & Regulation</i>		-	-	-	-	-	-	-	-	-	-	-
Road transport		53,236,393	53,236,393	-	-	-	-	35,294,880	35,294,880	88,531,273	92,782,010	99,497,685
<i>Roads</i>		43,330,489	43,330,489	-	-	-	-	35,174,345	35,174,345	78,504,834	82,024,655	88,099,385
<i>Public Buses</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>		8,757,451	8,757,451	-	-	-	-	(110,614)	(110,614)	8,646,837	9,349,539	9,891,717
<i>Other</i>		1,148,453	1,148,453	-	-	-	-	231,149	231,149	1,379,602	1,407,816	1,506,583
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		281,460,486	281,460,486	-	-	-	-	37,163,985	37,163,985	318,624,471	366,691,668	414,728,147
Electricity		197,453,036	197,453,036	-	-	-	-	13,505,527	13,505,527	210,958,563	249,187,978	290,139,490
<i>Electricity Distribution</i>		197,453,036	197,453,036	-	-	-	-	13,505,527	13,505,527	210,958,563	249,187,978	290,139,490
<i>Electricity Generation</i>		-	-	-	-	-	-	-	-	-	-	-
Water		29,706,869	29,706,869	-	-	-	-	11,881,709	11,881,709	41,588,578	47,087,784	50,784,904
<i>Water Distribution</i>		18,888,611	19,021,611	-	-	-	-	3,508,034	3,508,034	22,529,645	24,700,515	25,531,723
<i>Water Storage</i>		10,818,258	10,685,258	-	-	-	-	8,373,675	8,373,675	19,058,933	22,387,269	25,253,181
Waste water management		25,777,289	25,777,289	-	-	-	-	7,479,026	7,479,026	33,256,315	35,252,352	36,892,386
<i>Sewerage</i>		24,627,339	24,627,339	-	-	-	-	7,319,757	7,319,757	31,947,096	33,879,188	35,457,148
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>		1,149,950	1,149,950	-	-	-	-	159,269	159,269	1,309,219	1,373,164	1,435,238
Waste management		28,523,292	28,523,292	-	-	-	-	4,297,723	4,297,723	32,821,015	35,163,554	36,911,367
<i>Solid Waste</i>		28,523,292	28,523,292	-	-	-	-	4,297,723	4,297,723	32,821,015	35,163,554	36,911,367
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Forestry</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	576,742,844	576,742,844	-	-	-	-	86,303,168	86,303,168	663,046,012	729,628,856	797,033,893
Surplus/ (Deficit) for the year		40,329,906	40,329,906	-	-	-	-	1,158,432	(64,540,853)	(63,382,421)	(23,052,515)	(28,911,541)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under

MP313 Steve Tshwete - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 15/02/2010

Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	122,306,875	122,306,875	-	-	-	-	10,515,550	10,515,550	132,822,425	138,818,853	146,177,149
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	216,387,707	216,387,707	-	-	-	-	3,858,687	3,858,687	220,246,394	251,279,319	288,676,247
Service charges - water revenue	2	35,104,900	35,104,900	-	-	-	-	410,908	410,908	35,515,808	39,375,017	43,347,672
Service charges - sanitation revenue	2	23,286,425	23,286,425	-	-	-	-	149,126	149,126	23,435,551	23,258,567	24,800,596
Service charges - refuse revenue	2	21,918,615	21,918,615	-	-	-	-	1,390,795	1,390,795	23,309,410	24,135,977	25,010,778
Service charges - other												
Rental of facilities and equipment		8,735,498	8,735,498					(3,757,187)	(3,757,187)	4,978,311	9,255,629	9,808,415
Interest earned - external investments		35,750,000	35,750,000					(5,350,000)	(5,350,000)	30,400,000	26,900,000	24,400,000
Interest earned - outstanding debtors		2,113,270	2,113,270					(351,770)	(351,770)	1,761,500	1,829,165	1,853,860
Dividends received												
Fines		4,999,600	4,999,600					(1,921,100)	(1,921,100)	3,078,500	3,679,655	4,181,550
Licences and permits		5,066,700	5,066,700							5,066,700	5,669,700	6,072,700
Agency services		6,500,000	6,500,000					500,000	500,000	7,000,000	7,900,000	8,800,000
Transfers recognised - operating		60,825,060	60,825,060					1,158,432	1,219,720	63,203,212	76,316,432	83,540,432
Other revenue	2	20,818,100	20,818,100	-	-	-	-	16,297,816	16,297,816	37,115,916	32,674,001	29,617,141
Gains on disposal of PPE		250,000	250,000					200,000	200,000	450,000	450,000	450,000
Total Revenue (excluding capital transfers and contributions)		564,062,750	564,062,750	-	-	-	1,158,432	23,162,545	24,320,977	588,383,727	641,542,315	696,736,540
Expenditure By Type												
Employee related costs		185,130,917	185,130,917	-	-	-	-	3,060,098	3,060,098	188,191,015	200,899,932	211,940,183
Remuneration of councillors		11,692,026	11,692,026					(404,194)	(404,194)	11,287,832	12,106,274	12,856,902
Debt impairment		3,893,005	3,893,005							3,893,005	4,027,875	4,162,596
Depreciation & asset impairment		73,243,434	73,243,434	-	-	-	-	74,332,891	74,332,891	147,576,325	158,229,530	173,391,847
Finance charges		20,190,070	20,190,070							20,190,070	23,193,592	28,277,234
Bulk purchases		146,883,706	146,883,706	-	-	-	-	1,342,850	1,342,850	148,226,556	183,867,181	211,056,513
Other materials												
Contracted services		14,433,785	14,433,785	-	-	-	-	2,452,898	2,452,898	16,886,683	17,853,638	18,870,598
Transfers and grants		1,505,000	1,505,000					(373,000)	(373,000)	1,132,000	1,019,000	910,000
Other expenditure		119,770,901	119,770,901	-	-	-	-	5,891,625	5,891,625	125,662,526	128,431,834	135,568,020
Loss on disposal of PPE												
Total Expenditure		576,742,844	576,742,844	-	-	-	-	86,303,168	86,303,168	663,046,012	729,628,856	797,033,893
Surplus/(Deficit)		(12,680,094)	(12,680,094)	-	-	-	1,158,432	(63,140,623)	(61,982,191)	(74,662,285)	(88,086,541)	(100,297,353)
Transfers recognised - capital		33,010,000	33,010,000					(1,400,230)	(1,400,230)	31,609,770	34,175,000	36,670,000
Contributions												
Contributed assets		20,000,000	20,000,000							20,000,000	25,000,000	26,000,000
Surplus/(Deficit) before taxation		40,329,906	40,329,906	-	-	-	1,158,432	(64,540,853)	(63,382,421)	(23,052,515)	(28,911,541)	(37,627,353)
Taxation												
Surplus/(Deficit) after taxation		40,329,906	40,329,906	-	-	-	1,158,432	(64,540,853)	(63,382,421)	(23,052,515)	(28,911,541)	(37,627,353)
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		40,329,906	40,329,906	-	-	-	1,158,432	(64,540,853)	(63,382,421)	(23,052,515)	(28,911,541)	(37,627,353)
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		40,329,906	40,329,906	-	-	-	1,158,432	(64,540,853)	(63,382,421)	(23,052,515)	(28,911,541)	(37,627,353)

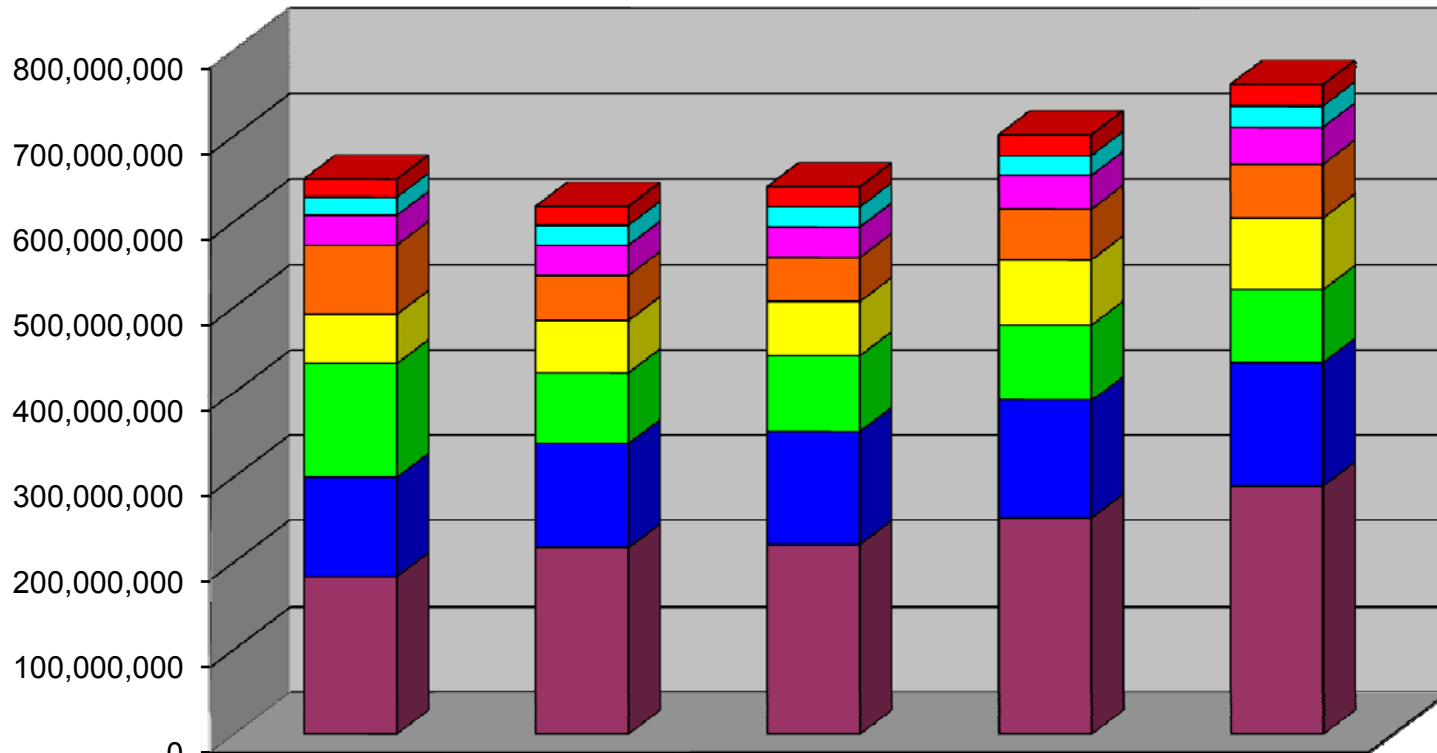
References

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. Add an additional column for each previously approved Adjustments 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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

CHART 1 - REVENUE BY MAJOR SOURCE



	08/09 Audited Actual	09/10 Original Budget	09/10 Adjusted Budget	10/11 Projected	11/12 Projected
Refuse Tariffs	21,050,558	21,918,615	23,309,410	24,135,977	25,010,778
Sanitation Tariffs	21,164,430	23,286,425	23,435,551	23,258,567	24,800,596
Water tariffs	34,920,310	35,104,900	35,515,808	39,375,017	43,347,672
Grants & subsidies : Capital	80,831,610	53,010,000	51,609,770	59,175,000	62,670,000
Grants & subsidies : Operating	57,382,978	60,825,060	63,203,212	76,316,432	83,540,432
Other Revenue	134,525,231	84,233,168	89,850,927	88,358,150	85,183,666
Property rates	116,654,523	122,306,875	132,822,425	138,818,853	146,177,149
Electricity tariffs	182,529,988	216,387,707	220,246,394	251,279,319	288,676,247

CHART 2 - OPERATING EXPENDITURE BY TYPE 2009/2010

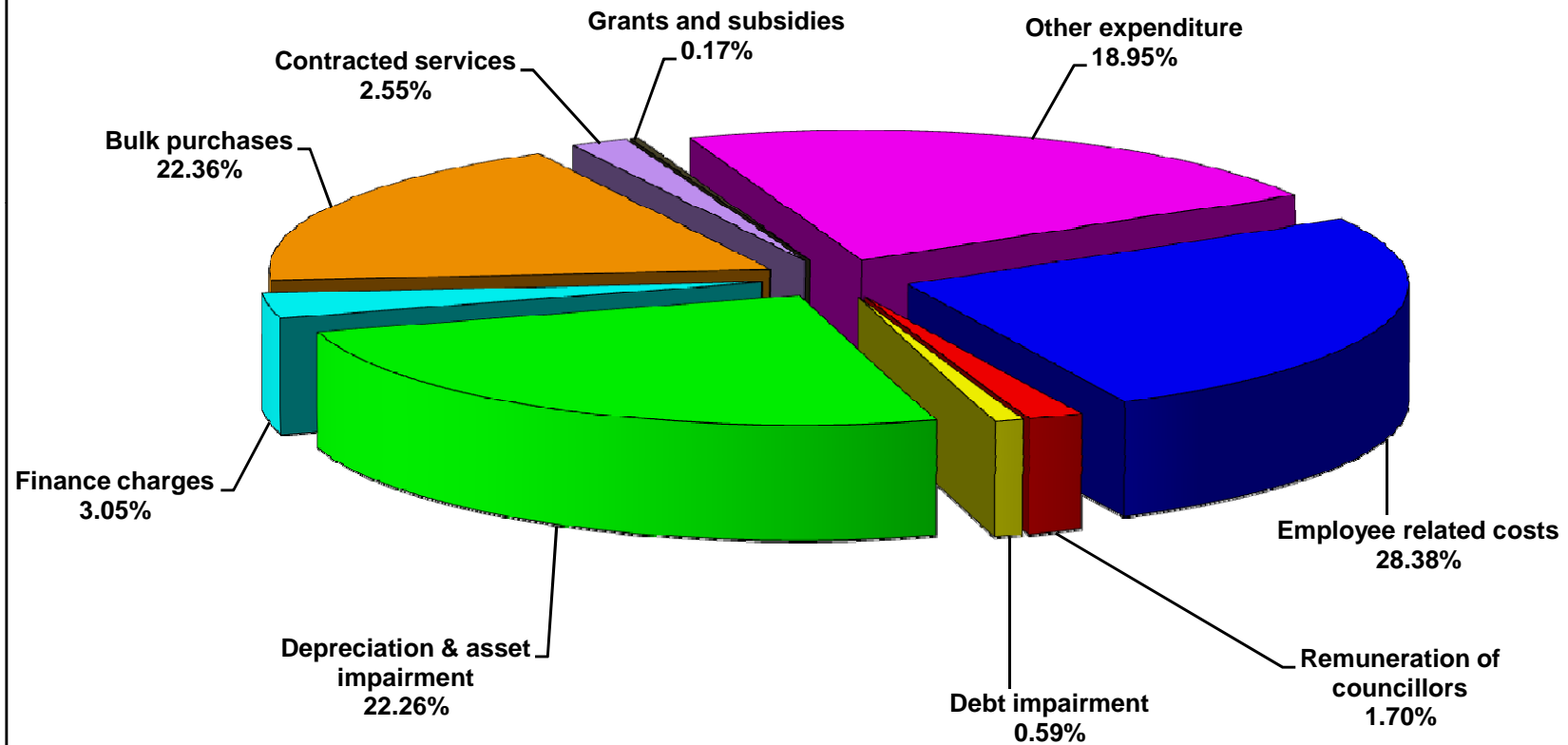
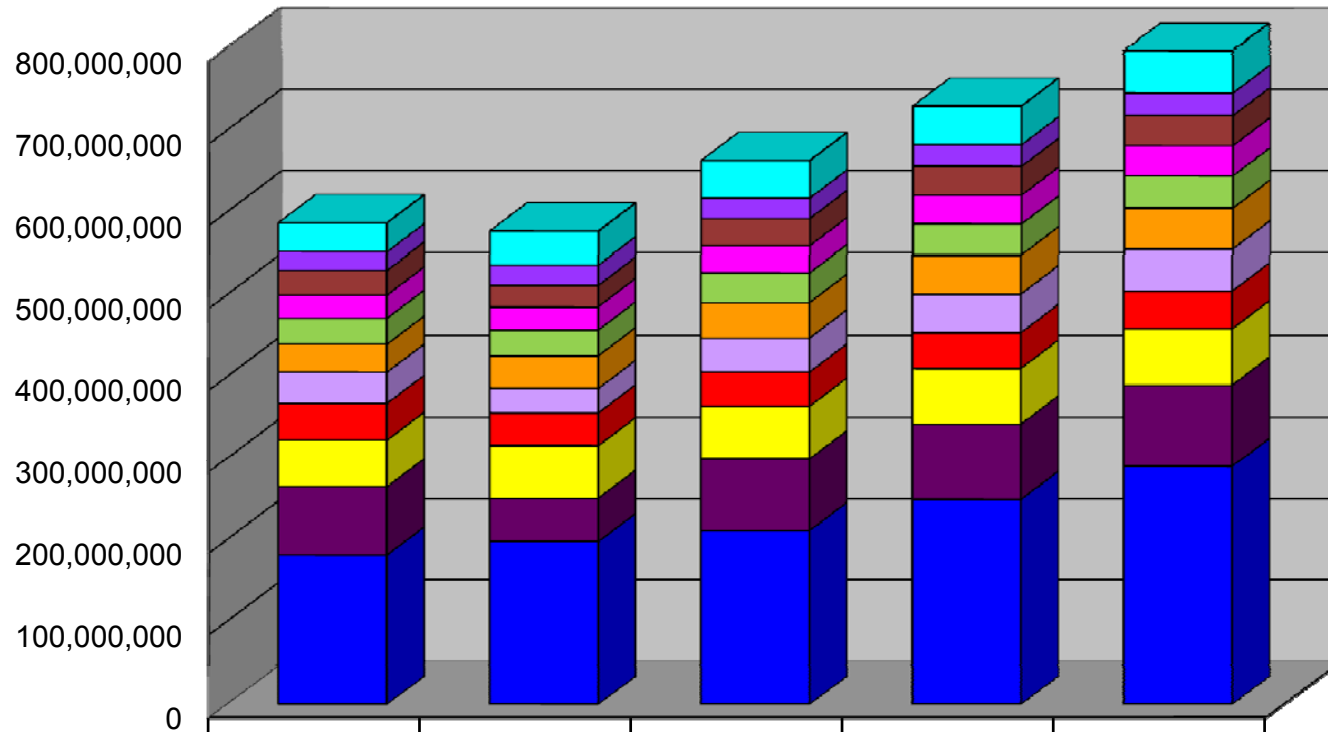


CHART 3 - OPERATING EXPENDITURE BY MAIN VOTE



	08/09 Audited Actual	09/10 Original Budget	09/10 Adjusted Budget	10/11 Projected	11/12 Projected
Other	35,255,686	41,002,743	45,815,265	47,428,083	51,351,702
Budget & Treasury Office	22,229,224	24,508,550	24,902,518	26,344,443	27,627,366
Waste Water Management	29,680,100	25,777,289	33,256,315	35,252,352	36,892,386
Waste Management	28,257,945	28,523,292	32,821,015	35,163,554	36,911,367
Sport and Recreation	31,537,116	31,425,862	35,830,101	37,764,622	39,419,067
Public Safety	34,272,565	39,999,616	43,191,402	46,938,420	49,751,995
Water	38,077,635	29,706,869	41,588,578	47,087,784	50,784,904
Executive & Council	44,973,535	40,198,763	41,745,966	43,556,550	45,980,202
Corporate Services	57,679,305	64,910,431	64,405,016	68,123,060	68,677,729
Road Transport	83,676,924	53,236,393	88,531,273	92,782,010	99,497,685
Electricity	181,046,657	197,453,036	210,958,563	249,187,978	290,139,490

MP313 Steve Tshwete - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 15/02/2010

Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure, to be adjusted												
Vote 1 - Example 1	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Example 2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Example 3		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Example 4		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Example 5		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Example 6		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Example 7		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Example 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Example 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Example 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Example 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Example 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Example 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Example 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Example 15		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure, to be adjusted												
Vote 1 - Example 1	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Example 2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Example 3		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Example 4		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Example 5		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Example 6		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Example 7		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Example 8		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Example 9		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Example 10		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Example 11		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Example 12		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Example 13		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Example 14		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Example 15		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure - Standard												
Governance and administration		23,119,985	26,469,375	-	-	-	-	(864,700)	(864,700)	25,604,675	14,189,650	12,973,650
Executive and council		2,788,000	2,788,000	-	-	-	-	400,300	400,300	3,188,300	334,650	260,650
Budget and treasury office		140,000	140,000	-	-	-	-	-	-	140,000	80,000	80,000
Corporate services		20,191,985	23,541,375	-	-	-	-	(1,265,000)	(1,265,000)	22,276,375	13,775,000	12,633,000
Community and public safety		81,899,152	80,599,029	-	-	-	-	(1,033,773)	(1,033,773)	79,565,256	66,025,000	25,668,000
Community and social services		58,710,000	57,245,523	-	-	-	-	(870,230)	(870,230)	56,375,293	48,111,000	9,410,000
Sport and recreation		10,963,385	10,684,876	-	-	-	-	(220,000)	(220,000)	10,464,876	7,490,000	5,650,000
Public safety		9,949,030	10,399,623	-	-	-	-	56,457	56,457	10,456,080	9,033,000	9,652,000
Housing		55,000	55,000	-	-	-	-	-	-	55,000	40,000	40,000
Health		2,221,737	2,214,007	-	-	-	-	-	-	2,214,007	1,351,000	916,000
Economic and environmental services		56,623,300	58,114,945	-	-	-	-	10,563,000	10,563,000	68,677,945	57,242,000	55,098,000
Planning and development		1,300,000	1,300,000	-	-	-	-	-	-	1,300,000	1,400,000	1,600,000
Road transport		55,323,300	56,814,945	-	-	-	-	10,563,000	10,563,000	67,377,945	55,842,000	53,498,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		206,441,755	194,852,123	-	-	-	-	(13,300,617)	(13,300,617)	181,551,506	143,241,200	139,040,500
Electricity		147,633,355	133,090,069	-	-	-	-	(2,840,530)	(2,840,530)	130,249,539	104,396,000	104,326,000
Water		25,790,800	27,907,103	-	-	-	-	(5,075,000)	(5,075,000)	22,832,103	18,659,000	18,890,500
Waste water management		28,927,600	29,764,951	-	-	-	-	(4,845,087)	(4,845,087)	24,919,864	16,336,200	13,724,000
Waste management		4,090,000	4,090,000	-	-	-	-	(540,000)	(540,000)	3,550,000	3,850,000	2,100,000
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	368,084,192	360,035,472	-	-	-	-	(4,636,090)	(4,636,090)	355,399,382	280,697,850	232,780,150
Funded by:												
National Government		30,510,000	30,510,000	-	-	-	-	(1,000,000)	(1,000,000)	29,510,000	30,175,000	36,670,000
Provincial Government		1,280,000	1,280,000	-	-	-	-	(870,230)	(870,230)	409,770	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		1,220,000	1,220,000	-	-	-	-	(760,000)	(760,000)	460,000	-	-
Total Capital transfers recognised		33,010,000	33,010,000	-	-	-	-	(2,630,230)	(2,630,230)	30,379,770	30,175,000	36,670,000
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		81,701,055	78,024,172	-	-	-	-	(19,226,873)	(19,226,873)	58,797,299	123,849,000	110,352,000
Internally generated funds		253,373,137	249,001,300	-	-	-	-	17,221,013	17,221,013	266,222,313	126,673,850	85,758,150
Total Capital Funding		368,084,192	360,035,472	-	-	-	-	(4,636,090)	(4,636,090)	355,399,382	280,697,850	232,780,150

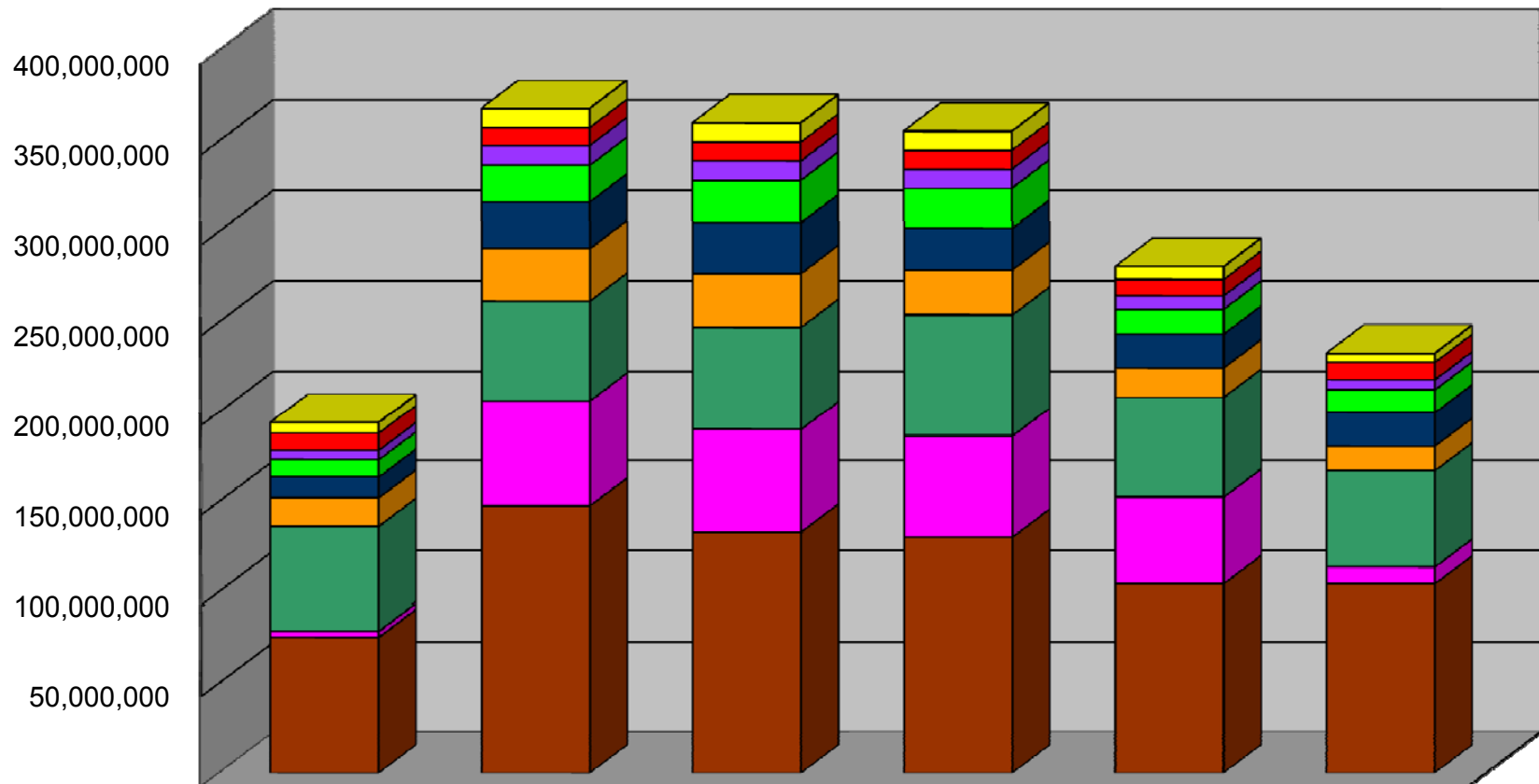
References

- 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. Add an additional column for each previously approved Adjustments 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)
- 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))

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

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

CHART 4 - CAPITAL EXPENDITURE BY MAIN VOTE



	08/09 Audited Actual	09/10 Original Budget	09/10 Roll-over Adjusted Budget	09/10 Feb Adjusted Budget	10/11 Projected	11/12 Projected
Other	5,941,593	10,594,737	10,587,007	10,447,307	7,055,650	4,996,650
Public Safety	9,663,109	9,949,030	10,399,623	10,456,080	9,033,000	9,652,000
Sport and Recreation	5,258,657	10,963,385	10,684,876	10,464,876	7,490,000	5,650,000
Corporate Services	9,624,675	20,191,985	23,541,375	22,276,375	13,775,000	12,633,000
Water	11,569,041	25,790,800	27,907,103	22,832,103	18,659,000	18,890,500
Waste Water Management	15,849,604	28,927,600	29,764,951	24,919,864	16,336,200	13,724,000
Road Transport	57,310,197	55,323,300	56,814,945	67,377,945	55,842,000	53,498,000
Community & Social Services	3,359,980	58,710,000	57,245,523	56,375,293	48,111,000	9,410,000
Electricity	75,570,929	147,633,355	133,090,069	130,249,539	104,396,000	104,326,000

MP313 Steve Tshwete - Table B6 Adjustments Budget Financial Position - 15/02/2011

Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		61,148,000	40,795,803					20,694,421	20,694,421	61,490,224	33,567,000	62,392,000
Call investment deposits	1	337,000,000	450,000,000	-	-	-	-	(312,700,000)	(312,700,000)	137,300,000	192,300,000	188,000,000
Consumer debtors	1	31,813,427	30,608,343	-	-	-	-	1,908,888	1,908,888	32,517,231	33,429,518	33,601,607
Other debtors		14,868,670	17,330,341					(2,208,851)	(2,208,851)	15,121,490	16,368,670	18,168,670
Current portion of long-term receivables			13,016,745							13,016,745		
Inventory		42,359,865	35,258,889					783,711	783,711	36,042,600	35,679,740	31,672,050
Total current assets		487,189,962	587,010,121	-	-	-	-	(291,521,831)	(291,521,831)	295,488,290	311,344,928	333,834,327
Non current assets												
Long-term receivables			554,596							554,596		
Investments		15,001,653	13,870,826					1,129,173	1,129,173	14,999,999	16,129,172	17,348,345
Investment property												
Investment in Associate												
Property, plant and equipment	1	837,943,513	4,315,783,733	-	-	-	-	211,001,524	211,001,524	4,526,785,257	4,649,753,577	4,709,441,880
Agricultural												
Biological												
Intangible		1,270,000	3,164,604							3,164,604	4,664,604	5,414,604
Other non-current assets			132,234					(47,824)	(47,824)	84,410	44,410	
Total non current assets		854,215,166	4,333,505,993	-	-	-	-	212,082,873	212,082,873	4,545,588,866	4,670,591,763	4,732,204,829
TOTAL ASSETS		1,341,405,128	4,920,516,114	-	-	-	-	(79,438,958)	(79,438,958)	4,841,077,156	4,981,936,691	5,066,039,156
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing		22,735,378	19,151,577	-	-	-	-	300,355	300,355	19,451,932	22,232,416	24,469,900
Consumer deposits		22,367,400	22,223,982					2,100,000	2,100,000	24,323,982	26,604,140	29,064,554
Trade and other payables		41,554,625	60,500,599	-	-	-	-	(5,419,410)	(5,419,410)	55,081,189	49,781,162	47,488,538
Provisions		2,447,100	2,801,632							2,801,632	3,025,760	3,237,565
Total current liabilities		89,104,503	104,677,790	-	-	-	-	(3,019,055)	(3,019,055)	101,658,735	101,643,478	104,260,557
Non current liabilities												
Borrowing	1	165,260,847	134,356,831	-	-	-	-	34,288,606	34,288,606	168,645,437	289,430,440	397,565,811
Provisions	1	64,077,327	57,680,512	-	-	-	-			57,680,512	74,748,065	85,750,433
Total non current liabilities		229,338,174	192,037,343	-	-	-	-	34,288,606	34,288,606	226,325,949	364,178,505	483,316,244
TOTAL LIABILITIES		318,442,677	296,715,133	-	-	-	-	31,269,551	31,269,551	327,984,684	465,821,983	587,576,801
NET ASSETS	2	1,022,962,451	4,623,800,981	-	-	-	-	(110,708,509)	(110,708,509)	4,513,092,472	4,516,114,708	4,478,462,355
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		606,264,890	4,297,931,840	-	-	-	-	102,291,991	102,291,991	4,400,223,831	4,460,016,352	4,438,147,149
Reserves		416,697,561	325,869,141	-	-	-	-	(213,000,500)	(213,000,500)	112,868,641	56,098,356	40,315,206
TOTAL COMMUNITY WEALTH/EQUITY		1,022,962,451	4,623,800,981	-	-	-	-	(110,708,509)	(110,708,509)	4,513,092,472	4,516,114,708	4,478,462,355

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. Add an additional column for each previously approved Adjustments 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. $\text{Adjusted Budget } H = (A \text{ or } A1/2 \text{ etc}) + G$

MP313 Steve Tshwete - Table B7 Adjustments Budget Cash Flows - 15/02/2010

Description	Ref	Budget Year 2009/10								Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10	
R thousands		A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		495,661,000	463,015,960				30,003,055	30,003,055	493,019,015	536,496,718	586,942,248
Government - operating	1	61,475,000	57,382,978				5,820,234	5,820,234	63,203,212	76,316,432	83,540,432
Government - capital	1	53,010,000	80,831,610				(29,221,840)	(29,221,840)	51,609,770	39,175,000	62,670,000
Interest		36,613,000	59,721,489				(27,559,989)	(27,559,989)	32,161,500	28,729,165	26,253,860
Dividends								-	-		
Payments											
Suppliers and employees		(515,501,000)	(420,652,248)				(5,117,067)	(5,117,067)	(425,769,315)	(497,352,681)	(538,004,220)
Finance charges		(20,190,000)	(18,502,686)				(1,687,384)	(1,687,384)	(20,190,070)	(23,193,592)	(28,277,234)
Transfers and Grants	1							-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		111,068,000	221,797,103	-	-	-	(27,762,991)	(27,762,991)	194,034,112	160,171,042	193,125,086
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		250,000	36,063				413,937	413,937	450,000	450,000	450,000
Decrease (increase) in non-current debtors			12,042,344				974,401	974,401	13,016,745		
Decrease (increase) other non-current receivables			(55,129,173)				192,429,173	192,429,173	137,300,000	55,000,000	45,000,000
Decrease (increase) in non-current investments											
Payments											
Capital assets		(240,163,000)	(194,147,784)				(161,251,598)	(161,251,598)	(355,399,382)	(280,067,850)	(232,780,150)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(102,743,000)	(237,198,550)	-	-	-	32,565,913	32,565,913	(204,632,637)	(224,617,850)	(187,330,150)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-	-		
Borrowing long term/refinancing		22,638,378	35,000,000				18,740,538	18,740,538	53,740,538	56,519,000	45,040,000
Increase (decrease) in consumer deposits		2,033,000	2,426,178					-	2,426,178	2,237,000	2,460,000
Payments											
Repayment of borrowing		(22,735,378)	(16,602,893)				(2,849,039)	(2,849,039)	(19,451,932)	(22,232,416)	(24,469,900)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,936,000	20,823,285	-	-	-	15,891,499	15,891,499	36,714,784	36,523,584	23,030,100
NET INCREASE/ (DECREASE) IN CASH HELD		10,261,000	5,421,838	-	-	-	20,694,421	20,694,421	26,116,259	(27,923,224)	28,825,036
Cash/cash equivalents at the year begin:	2	50,886,964	35,373,965					-	35,373,965	61,490,224	33,566,964
Cash/cash equivalents at the year end:	2	61,147,964	40,795,803				20,694,421		61,490,224	33,567,000	62,392,000

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments 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)

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

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

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

MP313 Steve Tshwete - Table B8 Cash backed reserves/accumulated surplus reconciliation - 15/02/2010

Description	Ref	Budget Year 2009/10									Budget Year +1 2010/11	Budget Year +2 2011/12
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	61,147,964	40,795,803	-	-	-	-	20,694,421	20,694,421	61,490,224	33,567,000	62,392,000
Other current investments > 90 days		337,000,036	450,000,000	-	-	-	-	(312,700,000)	(312,700,000)	137,300,000	192,300,000	188,000,000
Non current assets - Investments	1	15,001,653	13,870,826	-	-	-	-	1,129,173	1,129,173	14,999,999	16,129,172	17,348,345
Cash and investments available:		413,149,653	504,666,629	-	-	-	-	(290,876,406)	(290,876,406)	213,790,223	241,996,172	267,740,345
Applications of cash and investments												
Unspent conditional transfers		9,001,343	4,519,410	-	-	-	-	(2,119,410)	(2,119,410)	2,400,000	1,101,209	1,291,088
Unspent borrowing												
Statutory requirements		2,277,327	3,095,303	-	-	-	-	200,000	200,000	3,295,303	3,449,594	3,844,635
Other working capital requirements	2	(6,770,043)	13,053,862					(5,187,456)	(5,187,456)	7,866,406	(386,280)	(5,137,429)
Other provisions												
Long term investments committed												
Reserves to be backed by cash/investments		120,521,036	325,869,141					(213,000,500)	(213,000,500)	112,868,641	56,098,356	40,315,206
Total Applications of cash and investments:		125,029,663	346,537,716					(220,107,366)	(220,107,366)	126,430,350	60,262,879	40,313,500
Surplus(shortfall)		288,119,990	158,128,913					(70,769,040)	(70,769,040)	87,359,873	181,733,293	227,426,845

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments 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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

MP313 Steve Tshwete - Table B9 Asset Management - 15/02/2010

Description	Ref	Budget Year 2009/10								Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets, to be adjusted	1	312,083,532	306,757,276	-	-	-	-	(6,237,996)	(6,237,996)	300,519,280	243,988,650	195,900,050
Infrastructure - Road transport		41,710,750	43,022,138	-	-	-	-	11,300,000	11,300,000	54,322,138	43,635,000	46,510,000
Infrastructure - Electricity		124,758,460	115,627,380	-	-	-	-	(4,247,519)	(4,247,519)	111,379,861	93,391,000	91,375,000
Infrastructure - Water		20,070,000	21,845,053	-	-	-	-	(5,325,000)	(5,325,000)	16,520,053	15,762,000	16,236,500
Infrastructure - Sanitation		26,770,000	27,807,351	-	-	-	-	(4,837,087)	(4,837,087)	22,970,264	14,675,000	11,890,000
Infrastructure - Other		4,060,000	4,060,000	-	-	-	-	(1,436,420)	(1,436,420)	2,623,580	3,480,000	2,025,000
Infrastructure		217,369,210	212,361,922	-	-	-	-	(4,546,026)	(4,546,026)	207,815,896	170,943,000	168,036,500
Community		64,476,425	62,922,008	-	-	-	-	(179,670)	(179,670)	62,742,338	51,131,000	10,400,000
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		2,570,000	2,570,000	-	-	-	-	(1,325,000)	(1,325,000)	1,245,000	1,560,000	1,400,000
Total Renewal of Existing Assets, to be adjusted	2	56,000,660	53,278,196	-	-	-	-	1,601,906	1,601,906	54,880,102	36,709,200	36,880,100
Infrastructure - Road transport		10,691,300	10,658,314	-	-	-	-	-	-	10,658,314	8,080,000	8,200,000
Infrastructure - Electricity		22,947,075	17,453,232	-	-	-	-	1,158,446	1,158,446	18,611,678	12,690,000	14,540,000
Infrastructure - Water		2,010,000	1,831,450	-	-	-	-	210,000	210,000	2,041,450	1,855,000	1,895,000
Infrastructure - Sanitation		1,495,000	1,495,000	-	-	-	-	(8,000)	(8,000)	1,487,000	1,216,000	1,364,000
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		37,143,375	31,437,996	-	-	-	-	1,360,446	1,360,446	32,798,442	23,841,000	25,999,000
Community		2,480,000	2,470,300	-	-	-	-	5,000	5,000	2,475,300	2,772,000	1,985,000
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		16,377,285	19,369,900	-	-	-	-	236,460	236,460	19,606,360	10,096,200	8,896,100
Total Capital Expenditure, to be adjusted	4	368,084,192	360,035,472	-	-	-	-	(4,636,090)	(4,636,090)	355,399,382	280,697,850	232,780,150
Infrastructure - Road transport		52,402,050	53,680,452	-	-	-	-	11,300,000	11,300,000	64,980,452	51,715,000	54,710,000
Infrastructure - Electricity		147,705,535	133,080,612	-	-	-	-	(3,089,073)	(3,089,073)	129,991,539	106,081,000	105,915,000
Infrastructure - Water		22,080,000	23,676,503	-	-	-	-	(5,115,000)	(5,115,000)	18,561,503	17,617,000	18,131,500
Infrastructure - Sanitation		28,265,000	29,302,351	-	-	-	-	(4,845,087)	(4,845,087)	24,457,264	15,891,000	13,254,000
Infrastructure - Other		4,060,000	4,060,000	-	-	-	-	(1,436,420)	(1,436,420)	2,623,580	3,480,000	2,025,000
Infrastructure		254,512,585	243,799,918	-	-	-	-	(3,185,580)	(3,185,580)	240,614,338	194,784,000	194,035,500
Community		66,956,425	65,392,308	-	-	-	-	(174,670)	(174,670)	65,217,638	53,903,000	12,385,000
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		44,045,182	48,273,246	-	-	-	-	49,160	49,160	48,322,406	30,450,850	24,959,650
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		2,570,000	2,570,000	-	-	-	-	(1,325,000)	(1,325,000)	1,245,000	1,560,000	1,400,000
ASSET REGISTER SUMMARY - PPE (WDV)	5	199,618,269	803,932,745	-	-	-	-	11,300,000	11,300,000	815,232,745	807,267,305	802,296,865
Infrastructure - Road transport		227,076,216	689,433,888	-	-	-	-	(3,089,073)	(3,089,073)	686,344,815	770,140,159	853,769,503
Infrastructure - Electricity		77,422,462	537,754,693	-	-	-	-	(5,115,000)	(5,115,000)	532,639,693	531,094,218	530,063,243
Infrastructure - Water		75,848,801	379,973,274	-	-	-	-	(4,845,087)	(4,845,087)	375,128,187	379,528,210	381,291,233
Infrastructure - Sanitation		14,206,475	34,488,206	-	-	-	-	(488,517)	(488,517)	33,999,689	37,479,689	39,504,689
Infrastructure - Other		594,172,223	2,445,582,806	-	-	-	-	(2,237,677)	(2,237,677)	2,443,345,129	2,525,509,581	2,606,925,533
Infrastructure		69,028,577	492,772,268	-	-	-	-	(174,670)	(174,670)	492,597,598	542,598,183	551,080,768
Community		-	8,842	-	-	-	-	-	-	8,842	8,842	8,842
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		176,011,815	1,590,982,390	-	-	-	-	(148,702)	(148,702)	1,590,833,688	1,581,636,971	1,551,426,737
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	839,212,615	4,529,346,306	-	-	-	-	(2,561,049)	(2,561,049)	4,526,785,257	4,649,753,577	4,709,441,880
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		73,243,434	73,243,434	-	-	-	-	74,332,891	74,332,891	147,576,325	158,229,530	173,391,847
Repairs and Maintenance by asset class	3	38,151,202	38,151,202	-	-	-	-	3,275,659	3,275,659	41,426,861	44,154,332	51,029,556
Infrastructure - Road transport		4,991,018	4,991,018	-	-	-	-	30,000	30,000	5,021,018	5,284,569	5,532,797
Infrastructure - Electricity		12,443,059	12,443,059	-	-	-	-	200,000	200,000	12,643,059	13,883,996	19,258,488
Infrastructure - Water		942,500	942,500	-	-	-	-	17,000	17,000	959,500	1,035,350	1,105,500
Infrastructure - Sanitation		601,600	601,600	-	-	-	-	82,400	82,400	684,000	712,400	735,400
Infrastructure - Other		75,000	75,000	-	-	-	-	125,000	125,000	200,000	203,000	207,000
Infrastructure		19,053,177	19,053,177	-	-	-	-	454,400	454,400	19,507,577	21,119,315	26,839,185
Community		1,228,550	1,228,550	-	-	-	-	110,760	110,760	1,339,310	1,472,360	1,541,260
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		17,869,475	17,869,475	-	-	-	-	2,710,499	2,710,499	20,579,974	21,562,657	22,649,111
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	111,394,636	111,394,636	-	-	-	-	77,608,550	77,608,550	189,003,186	202,383,862	224,421,403
% of capital exp on renewal of assets		15.2%	14.8%							15.4%	13.1%	15.8%
Renewal of existing assets as % of deprecn		76.5%	72.7%							37.2%	23.2%	21.3%
R&M as a % of PPE		4.5%	0.8%							0.9%	0.9%	1.1%
Renewal and R&M as a % of PPE		11.2%	2.0%							2.1%	1.7%	1.9%

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. Add an additional column for each previously approved Adjustments Budget
- Additional cash-backed accumulated funds/unsent 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))

13. G = B + C + D + E + F
 14. Adjusted Budget H = (A or A1 etc) + G

**PART 2 –
SUPPORTING
DOCUMENTATION**

SUPPORTING DOCUMENTATION

Part 2 contains supporting tables SB1 to SB19 of which information on the supporting tables is as follows:

1. Adjustments to budget assumptions

- 1.1 The original budget had provided for a salary increase of 8%. The salary budget was adjusted to cater for the higher salary increases of 11% with a non-pensionable allowance of 2%. The full impact of the higher salary increases was supplemented by persistent vacancies experienced during the year.
- 1.2 The average return on interest earned on external investments was originally calculated at 8,5%. Based on current projections it is estimated that the average return on investments will be between 7,2% - 7,5%. This has resulted that approximately R5,7-million less interest earned will realise by 30 June 2010.
- 1.3 The other budget assumptions with the compilation of the 2009/2010 annual budget have remained more and less the same.

2. Adjustments to budget funding

- 2.1 The increased expenditures of R86,3-million is mainly funded from increased revenue of R10,0-million and a contribution from the accumulated surplus to offset the increased depreciation charges of R76,3-million.
- 2.2 On capital expenditure the amount of R18,2-million planned to be funded from external loans have been transferred to be funded from internally generated funds.
- 2.3 Despite these changes according to table B8 and supporting table SB6 the adjustment budget remains funded with a projected cash surplus of R85,4-million which increases to R181,7-million and R227,5-million for the respective outer years.
- 2.4 Although the debt collection levels were under pressure during the first quarter of the financial year it has normalised back to the acceptable norms of 98% and above and no adjustments to debt impairment were necessary.
- 2.5 The investments profile of the municipality has improved from R450,0-million to R486,0-million due to the slow capital spending. However it is anticipated that if the envisaged capital expenditure will realise by 30 June 2010, the availability investments will be reduced to R127,3-million.

2.6 According to the amended DORA an additional amount of R1,1-million was received on the equitable share which will be utilised for free basic services and to introduce a ward committee system.

3. **Adjustments to expenditure allocations and grant programme**

3.1 Supporting table SB8 provides details on the adjusted expenditure on transfers and grant programme. The main adjustments are on provincial and other grant providers which can be summarized as follows:

- The adjusted utilisation of the prize money of R1,2-million received from the National and Provincial cleanest town competition:

	Increase/(Decrease)
Original allocation	R 1 220 000
Operating expenditure	R 1 090 809
Capital budget	<u>(R 260 000)</u>
Adjusted allocation	<u>R 2 050 809</u>

- The additional funding received on the equitable share:

Original allocation	R53 235 060
Operating budget	<u>R 1 158 432</u>
Adjusted allocation	<u>R54 393 492</u>

- The adjusted utilisation of the grant received from the Department of Arts and Culture for libraries:

Original allocation	R 1 280 000
Operating budget	R 151 351
Capital budget	<u>(R 140 230)</u>
Adjusted allocation	<u>R 1 291 121</u>

4. **Adjustments made to allocations or grants made by the municipality**

4.1 Supporting table SB10 provides the adjusted grants made by the municipality. The only amendment is the amount of R372 000 for grants made to registered welfare organisations to supplement their property tax. With the implementation of the Property Rates Act, these organisations were included in the property rates policy to receive a rebate on property tax and therefore no additional grant allocation is necessary.

5. **Adjustments to councillor allowances and employee benefits**

- 5.1 Supporting table SB11 provides details on the proposed adjustments to councillor and staff benefits.
- 5.2 According to this table employee related cost increases from R196,8-million to R199,5-million. The main contributing factor is overtime worked as a result of organisational needs and the amendments to working hours for fire and traffic personnel.

6. **Adjustments to service delivery and budget implementation plan**

- 6.1 Supporting table SB13, SB14, SB15 and SB17 reflects the adjustments to the monthly targets for operating revenue and expenditure as well as capital expenditure.
- 6.2 It is envisaged that operating revenue to the amount of R278,7-million will still realise by 30 June 2010 whilst operating expenditure to the amount of R387,2-million is planned.
- 6.3 Increased capital expenditure of R316,6-million is envisaged for the rest of the financial year.
- 6.4 The financial indicators presented with the annual budget remain unchanged and the projected performance indicators and benchmarks are reflected in supporting table SB4.

7. **Adjustments to capital expenditure**

- 7.1 The adjustment to the capital programmes are reflected in supporting table SA19 and constitute a decrease in capital expenditure of R4,6-million. No adjustments to the outer financial years were necessary at this stage and it is envisaged that the goals as per the IDP will be met.
- 7.2 The affected asset classes are contained in table B9.

MP313 Steve Tshwete - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 15/02/2010

Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		191,818,897	191,818,897					(49,905,422)	(49,905,422)	141,913,475	155,165,296	167,430,667
less Revenue Foregone		(69,512,022)	(69,512,022)					60,420,972	60,420,972	(9,091,050)	(16,346,443)	(21,253,518)
Net Property Rates		122,306,875	122,306,875					10,515,550	10,515,550	132,822,425	138,818,853	146,177,149
Service charges - electricity revenue												
Total Service charges - electricity revenue		219,710,807	219,710,807					4,535,587	4,535,587	224,246,394	255,711,219	293,671,397
less Revenue Foregone		(3,323,100)	(3,323,100)					(676,900)	(676,900)	(4,000,000)	(4,431,900)	(4,995,150)
Net Service charges - electricity revenue		216,387,707	216,387,707					3,858,687	3,858,687	220,246,394	251,279,319	288,676,247
Service charges - water revenue												
Total Service charges - water revenue		43,479,279	43,479,279					(37,690)	(37,690)	43,441,589	48,661,624	53,549,241
less Revenue Foregone		(8,374,379)	(8,374,379)					448,598	448,598	(7,925,781)	(9,286,607)	(10,201,569)
Net Service charges - water revenue		35,104,900	35,104,900					410,908	410,908	35,515,808	39,375,017	43,347,672
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		29,700,065	29,700,065					485,486	485,486	30,185,551	32,315,727	34,555,421
less Revenue Foregone		(6,413,640)	(6,413,640)					(336,360)	(336,360)	(6,750,000)	(9,057,160)	(9,754,825)
Net Service charges - sanitation revenue		23,286,425	23,286,425					149,126	149,126	23,435,551	23,258,567	24,800,596
Service charges - refuse revenue												
Total refuse removal revenue		29,745,300	29,745,300					1,313,960	1,313,960	31,059,260	33,290,142	35,272,663
Total landfill revenue		-	-					-	-	-	-	-
less Revenue Foregone		(7,826,685)	(7,826,685)					76,835	76,835	(7,749,850)	(9,154,165)	(10,261,885)
Net Service charges - refuse revenue		21,918,615	21,918,615					1,390,795	1,390,795	23,309,410	24,135,977	25,010,778
Other Revenue By Source												
Fuel levy		-	-					-	-	-	-	-
Other revenue	3	20,818,100	20,818,100					16,297,816	16,297,816	37,115,916	32,674,001	29,617,141
Total 'Other' Revenue	1	20,818,100	20,818,100					16,297,816	16,297,816	37,115,916	32,674,001	29,617,141
EXPENDITURE ITEMS												
Employee related costs												
Salaries and Wages		131,178,941	131,178,941					(2,365,649)	(2,365,649)	128,813,292	138,011,242	146,205,671
Contributions to UIF, pensions, medical aid		36,375,951	36,375,951					(915,385)	(915,385)	35,460,566	37,954,161	40,248,074
Travel, motor car, accom: & other allowances		-	-					-	-	-	-	-
Housing benefits and allowances		1,995,121	1,995,121					(366,944)	(366,944)	1,628,177	1,648,102	1,668,255
Overtime		15,891,436	15,891,436					6,008,420	6,008,420	21,899,856	22,835,003	23,299,285
Performance bonus		1,808,428	1,808,428					699,656	699,656	2,508,084	2,616,591	2,731,606
Long service awards		-	-					-	-	-	-	-
Payments in lieu of leave		-	-					-	-	-	-	-
Post-retirement benefit obligations		-	-					-	-	-	-	-
sub-total	4	187,249,877	187,249,877					3,060,098	3,060,098	190,309,975	203,065,099	214,152,891
Less: Employees costs capitalised to PPE		2,118,960	2,118,960					-	-	2,118,960	2,165,167	2,212,708
Total Employee related costs	1	185,130,917	185,130,917					3,060,098	3,060,098	192,428,935	200,899,932	211,940,183
Contributions recognised - capital												
List contributions by contract												
Total Contributions recognised - capital		-	-					-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		72,994,500	72,994,500					74,204,548	74,204,548	147,199,048	157,942,804	173,245,682
Lease amortisation		248,934	248,934					128,343	128,343	377,277	286,726	146,165
Capital asset impairment		-	-					-	-	-	-	-
Total Depreciation & asset impairment	1	73,243,434	73,243,434					74,332,891	74,332,891	147,576,325	158,229,530	173,391,847
Bulk purchases												
Electricity		143,516,806	143,516,806					1,842,850	1,842,850	145,359,656	178,598,181	205,050,263
Water		3,366,900	3,366,900					(500,000)	(500,000)	2,866,900	5,269,000	6,006,250
Total bulk purchases	1	146,883,706	146,883,706					1,342,850	1,342,850	148,226,556	183,867,181	211,056,513
Contracted services												
Security Services		3,217,065	3,217,065					1,472,572	1,472,572	4,689,637	4,982,957	5,306,142
Cleaning Services		834,720	834,720					-	-	834,720	909,985	1,000,980
Other		10,382,000	10,382,000					980,326	980,326	11,362,326	11,960,696	12,563,476
sub-total	1	14,433,785	14,433,785					2,452,898	2,452,898	16,886,683	17,853,638	18,870,598
Allocations to organs of state:												
Electricity		-	-					-	-	-	-	-
Water		-	-					-	-	-	-	-
Sanitation		-	-					-	-	-	-	-
Other		-	-					-	-	-	-	-
Total contracted services		14,433,785	14,433,785					2,452,898	2,452,898	16,886,683	17,853,638	18,870,598
Other Expenditure By Type												
Repairs and maintenance (to be deleted)		-	-					-	-	-	-	-
Collection costs		255,000	255,000					1,439,170	1,439,170	1,694,170	1,709,170	1,724,170
Contributions to 'other' provisions		1,416,510	1,416,510					(402)	(402)	1,416,108	1,616,188	1,816,268
Consultant fees		6,888,510	6,888,510					936,376	936,376	7,824,886	5,290,152	5,568,288
Audit fees		1,971,820	1,971,820					200,000	200,000	2,171,820	2,320,410	2,471,430
General expenses	3,5	109,239,061	109,239,061					3,316,481	3,316,481	112,555,542	117,495,914	123,987,864
Total Other Expenditure	1	119,770,901	119,770,901					5,891,625	5,891,625	125,662,526	128,431,834	135,568,020

References

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

12. G = B + C + D + E + F

13. Adjusted Budget H = (A or A1 etc) + G

MP313 Steve Tshwete - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 15/02/2010

Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4	5	6	7	8	9	10	11		
R thousands	A1	B	C	D	E	F	G	H				
ASSETS												
Call investment deposits												
Call deposits < 90 days												
Other current investments > 90 days		337,000,000	450,000,000					(312,700,000)	(312,700,000)	137,300,000	192,300,000	188,000,000
Total Call investment deposits	1	337,000,000	450,000,000	-	-	-	-	(312,700,000)	(312,700,000)	137,300,000	192,300,000	188,000,000
Consumer debtors												
Consumer debtors		51,326,775	49,053,756					5,801,893	5,801,893	54,855,649	59,795,811	64,130,496
Less: provision for debt impairment		(19,513,348)	(18,445,413)					(3,893,005)	(3,893,005)	(22,338,418)	(26,366,293)	(30,528,889)
Total Consumer debtors	1	31,813,427	30,608,343	-	-	-	-	1,908,888	1,908,888	32,517,231	33,429,518	33,601,607
Debt impairment provision												
Balance at the beginning of the year		(19,513,348)	(18,445,413)							(18,445,413)	(22,338,418)	(26,366,293)
Contributions to the provision								(3,893,005)	(3,893,005)	(3,893,005)	(4,027,875)	(4,162,596)
Bad debts written off												
Balance at end of year		(19,513,348)	(18,445,413)	-	-	-	-	(3,893,005)	(3,893,005)	(22,338,418)	(26,366,293)	(30,528,889)
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)	2	1,397,678,332	6,465,820,068					355,399,382	355,399,382	6,821,219,450	7,101,917,300	7,334,697,450
Leases recognised as PPE		1,552,667	3,498,559							3,498,559	3,998,559	4,298,559
Less: Accumulated depreciation		561,287,486	2,153,534,894					144,397,858	144,397,858	2,297,932,752	2,456,162,282	2,629,554,129
Total Property, plant & equipment	1	837,943,513	4,315,783,733	-	-	-	-	211,001,524	499,797,240	4,526,785,257	4,649,753,577	4,709,441,880
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		22,735,378	19,151,577					300,355	300,355	19,451,932	22,232,416	24,469,900
Total Current liabilities - Borrowing		22,735,378	19,151,577	-	-	-	-	300,355	300,355	19,451,932	22,232,416	24,469,900
Trade and other payables												
Creditors		30,275,955	52,885,886					(3,500,000)	(3,500,000)	49,385,886	45,230,359	42,352,815
Unspent conditional grants and receipts		9,001,343	4,519,410					(2,119,410)	(2,119,410)	2,400,000	1,101,209	1,291,088
VAT		2,277,327	3,095,303					200,000	200,000	3,295,303	3,449,594	3,844,635
Total Trade and other payables	1	41,554,625	60,500,599	-	-	-	-	(5,419,410)	(5,419,410)	55,081,189	49,781,162	47,488,538
Non current liabilities - Borrowing												
Borrowing	3	164,863,604	133,656,213					34,288,606	34,288,606	167,944,819	289,013,335	397,127,851
Finance leases (including PPP asset element)		397,243	700,618							700,618	417,105	437,960
Total Non current liabilities - Borrowing		165,260,847	134,356,831	-	-	-	-	34,288,606	34,288,606	168,645,437	289,430,440	397,565,811
Provisions - non current												
Retirement benefits		62,391,583	55,572,000							55,572,000	71,750,320	82,512,868
List other major items												
Refuse landfill site rehabilitation												
Other		1,685,745	2,108,512							2,108,512	2,997,745	3,237,565
Total Provisions - non current		64,077,327	57,680,512	-	-	-	-	-	-	57,680,512	74,748,065	85,750,433
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		492,138,772	4,242,036,358							4,242,036,358	4,432,254,043	4,460,016,352
Appropriations to Reserves		(95,715,900)	(90,357,701)					37,405,588	37,405,588	(52,952,113)	(70,000,000)	(70,000,000)
Transfers from Reserves		137,481,900	83,619,317					182,602,996	182,602,996	266,222,313	126,673,850	85,758,150
Depreciation offsets		32,030,212						(32,030,212)	(32,030,212)			
Other adjustments		40,329,906	62,633,866					(85,686,381)	(85,686,381)	(23,052,515)	(28,911,541)	(37,627,353)
Accumulated Surplus/(Deficit)	1	606,264,890	4,297,931,840	-	-	-	-	102,291,991	102,291,991	4,432,254,043	4,460,016,352	4,438,147,149
Reserves												
Housing Development Fund		7,002,780	7,138,124					70,000	70,000	7,208,124	7,158,124	7,193,124
Capital replacement		110,564,721	316,260,747					(213,520,200)	(213,520,200)	102,740,547	46,066,697	30,308,547
Capitalisation		57,331,933										
Government grant		112,157,642										
Donations and public contributions		126,686,950										
Self-insurance		2,953,535	2,470,270					449,700	449,700	2,919,970	2,873,535	2,813,535
Other reserves (list)												
Revaluation												
Total Reserves	2	416,697,561	325,869,141	-	-	-	-	(213,000,500)	(213,000,500)	112,868,641	56,098,356	40,315,206
TOTAL COMMUNITY WEALTH/EQUITY	2	1,022,962,451	4,623,800,981	-	-	-	-	(110,708,509)	(110,708,509)	4,545,122,684	4,516,114,708	4,478,462,355
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services												
2010 World Cup		3,000,000								3,000,000		

References

- Must reconcile with 'Financial Position' budget
- Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
- Borrowing (original budget) must reconcile to Budget Table A16
- Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- 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
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved. Including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

MP313 Steve Tshwete - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 15/02/2010

Description of financial indicator	Basis of calculation	2007/08	2008/09	Budget Year 2009/10		Budget Year +1 2010/11	Budget Year +2 2011/12
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets	10.2%	2.7%	12.3%	3.5%	5.8%	7.8%
Credit Rating	Short term/long term rating	A1-	A1-	A1-	A1-		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.3%	6.4%	7.4%	6.0%	6.2%	6.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	-63.6%	23.9%	24.4%	18.1%	50.8%	47.4%
Safety of Capital							
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	28.7%	91.1%	76.4%	290.6%	830.4%	1457.5%
Gearing	Long Term Borrowing/ Funds & Reserves	20.1%	41.2%	39.7%	149.4%	515.9%	986.1%
Liquidity							
Current Ratio	Current assets/current liabilities	580.0%	560.8%	546.8%	290.7%	306.3%	320.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	550.0%	3990.0%	941.4%	4456.0%	4579.0%	4522.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	4.7%	4.7	4.5	2.0	2.2	2.4
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	102.3%	100.6%	98.0%	98.0%	98.0%	98.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.5%	10.9%	8.3%	10.4%	7.8%	7.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions							
Provisions not funded - %	Unfunded Provs./Total Provisions						
Other Indicators							
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	10.5%	7.3%	10.0%	10.0%	10.0%	10.0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source	17.7%	19.95%	20.0%	20.0%	20.0%	20.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.4%	32.8%	32.8%	31.5%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.6%	0.0%	6.8%	6.5%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.3%	16.6%	16.6%	28.5%	28.3%	28.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.8%	1269.5%	1107.8%	1156.1%	1071.6%	1162.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22.9%	5.4%	5.6%	5.5%	5.2%	4.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.2%	1.13	1.47	1.45	0.71	1.21

References

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

MP313 Steve Tshwete - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 15/02/2010

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2006/07	2007/08	2008/09	Current year	Original Budget	Adjusted Budget
Demographics										
Population	Household size approximately 3.9, Average	135	143	183	-	178	201	203	205	207
Females aged 5 - 14	Approximately 10.35% of Population	13	14	21		18	21	21	21	21
Males aged 5 - 14	Approximately 10.25% of Population	13	14	20		18	21	21	21	21
Females aged 15 - 34	Approximately 19.05% of Population	26	28	34		34	38	39	39	39
Males aged 15 - 34	Approximately 18.90% of Population	26	27	34		34	38	38	39	39
Unemployment	Approximately 18.50% of Population	28	23	34	-	33	37	38	38	38
Household income (households) (1.)										
None	Approximately 15% of Households	1,691	5,578	7,567		7,643	7,719	7,797	7,875	7,953
R1 - R4800	Approximately 6% of Households	929	2,163	3,027		3,057	3,088	3,119	3,150	3,181
R4800 - R9600	Approximately 14% of Households	3,122	5,068	7,063		7,133	7,205	7,277	7,350	7,423
Poverty profiles										
Control system linked with demand for electricity (Households)	Limited to 20 ampere circuit breaker per household					12780	13940	14950	16000	17150
Household/demographics (000)										
Number of people in municipal area	Household size approximately 3.9	135,412	142,772	182,503		178	201	203	205	207
Number of poor people in municipal area	Poverty rate of 39.3%	53,217	56,109	71,724		70	79	80	80	81
Number of households in municipal area	Approximately 1.1% average annual growth	33,657	36,229	50,449		51	51	52	52	53
Number of poor households in municipal	Approximately 40% of households is poor	13,463	14,590	20,180		20	21	21	21	21
Definition of poor household (R per month)	Number of households spending less than R3500									
Housing statistics (2.)										
Formal	Approximately 75% of households	24,762	26,776	37,483		38,215	38,597	38,983	39,373	39,767
Informal	Approximately 25% of households	8,895	9,453	12,966		12,738	12,866	12,994	13,124	13,256
Total number of households		33,657	36,229	50,449	-	50,953	51,463	51,978	52,497	53,022
Dwellings provided by municipality (3.)										
Dwellings provided by province/s								688	588	1,007
Dwellings provided by private sector (4.)										
Total new housing dwellings		-	-	-	-	-	-	688	588	1,007
Economic (5.)										
Inflation/inflation outlook (CPIX)										
Interest rate - borrowing						9.5%	9.5%	9.5%	11.0%	10.0%
Interest rate - investment						7.8%	9.7%	9.0%	8.0%	8.0%
Remuneration increases						6.8%	8.3%	8.0%	7.0%	6.0%
Consumption growth (electricity)						3.0%	3.0%	1.2%	3.0%	4.0%
Consumption growth (water)						3.0%	3.0%	1.2%	3.0%	4.0%
Collection rates (6.)										
Property tax/service charges					%	98.0%	99.0%	98.0%	98.0%	98.0%
Rental of facilities & equipment					%	98.0%	99.0%	98.0%	98.0%	98.0%
Interest - external investments					%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors					%	98.0%	99.0%	98.0%	98.0%	98.0%
Revenue from agency services					%	100.0%	100.0%	100.0%	100.0%	100.0%

References

1. Monthly household income threshold
2. Include total of all housing units within the municipality
3. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
4. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
5. Insert actual or estimated % increases assumed as a basis for budget calculations
6. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

MP313 Steve Tshwete - Supporting Table SB6 Adjustments Budget - funding measurement - 15/02/2010

Description R thousands	Ref	MFMA section	2007/08	2008/09	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget (1)	Adjusted Budget (2)	Budget Year +1 2010/11	Budget Year +2 2011/12
Funding measures									
Cash/cash equivalents at the year end - R'000	1	18(1)b	35,373,964	40,795,803	61,147,964	61,490,224		33,567,000	62,392,000
Cash + investments at the yr end less applications - R'000	2	18(1)b	231,205,408	156,264,517	288,119,990	87,359,873		181,733,293	227,426,845
Cash year end/monthly employee/supplier payments	3	18(1)b	1.60	2.00	1.47	1.45		0.71	1.21
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	114,865,017	62,372,937	19,350,118	(74,662,285)		(88,086,541)	(100,297,353)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	-6.0%	128.5%	105.3%	109.7%		120.7%	134.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	99.0%	0.0%	106.6%	100.1%		102.6%	104.2%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	1.0%	1.2%	0.9%	0.9%		0.8%	0.8%
Capital payments % of capital expenditure	8	18(1)c;19	100.0%		65.2%	100.0%		99.8%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	5.4%		24.4%	18.1%		50.8%	47.4%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	88.3%		153.4%	100.0%		100.0%	100.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	104.7%	124.8%	109.9%	106.2%		102.81%	100.51%
Long term receivables % change - incr(decr)	12	18(1)a	-22.6%	88.7%	0.0%	0.0%		0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	4.4%	0.8%	4.5%	0.9%		0.9%	1.1%
Asset renewal % of capital budget	14	20(1)(vi)	14.1%	12.3%	15.2%	15.4%		13.1%	15.8%

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)

MP313 Steve Tshwete - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 15/02/2010

Description	Ref	Budget Year 2009/10						Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:										
Operating Transfers and Grants										
National Government:		55,882,060.00	55,882,060.00	-	1,158,432.00	-	1,158,432.00	57,040,492.00	71,873,432.00	79,097,432.00
Equitable share		53,235,060.00	53,235,060.00		1,158,432.00		1,158,432.00	54,393,492.00	68,771,432.00	75,460,432.00
Finance Management grant		750,000.00	750,000.00				-	750,000.00	1,000,000.00	1,250,000.00
Municipal Systems Improvement		735,000.00	735,000.00				-	735,000.00	750,000.00	840,000.00
							-	-	-	-
							-	-	-	-
Other transfers and grants - MIG (PMU)		1,162,000.00	1,162,000.00				-	1,162,000.00	1,352,000.00	1,547,000.00
Provincial Government:		4,793,000.00	4,793,000.00	-	-	151,351.00	151,351.00	4,944,351.00	4,443,000.00	4,443,000.00
Health		4,443,000.00	4,443,000.00				-	4,443,000.00	4,443,000.00	4,443,000.00
Local Government Transition Grant		350,000.00	350,000.00				-	350,000.00		
Department Arts and Cultural		-	-			151,351.00	151,351.00	151,351.00		
							-	-	-	-
Other transfers and grants [insert description]							-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		150,000.00	150,000.00	-	-	1,068,369.00	1,068,369.00	1,218,369.00	-	-
Cleanest Town Competition		-	-			1,090,809.00	1,090,809.00	1,090,809.00		
Umsobomvu Youth Fund		150,000.00	150,000.00			(22,440.00)	(22,440.00)	127,560.00		
Total Operating Transfers and Grants	6	60,825,060.00	60,825,060.00	-	1,158,432.00	1,219,720.00	2,378,152.00	63,203,212.00	76,316,432.00	83,540,432.00
Capital Transfers and Grants										
National Government:		30,510,000.00	30,510,000.00	-	-	(1,000,000.00)	(1,000,000.00)	29,510,000.00	30,175,000.00	36,670,000.00
Municipal Infrastructure Grant (MIG)		21,886,000.00	21,886,000.00				-	21,886,000.00	25,691,000.00	21,670,000.00
Finance Management Grant (FMG)		1,000,000.00	1,000,000.00			(1,000,000.00)	(1,000,000.00)	-		
Integrated National Electricity Program (INEP)		7,624,000.00	7,624,000.00				-	7,624,000.00	4,484,000.00	15,000,000.00
							-	-	-	-
Other capital transfers [insert description]							-	-	-	-
Provincial Government:		1,280,000.00	1,280,000.00	-	-	(140,230.00)	(140,230.00)	1,139,770.00	-	-
Department of Arts & Culture (DAC)		1,280,000.00	1,280,000.00			(140,230.00)	(140,230.00)	1,139,770.00		
Municipal Systems Improvement Grant (MSIG)							-	-		
District Municipality:		20,000,000.00	20,000,000.00	-	-	-	-	20,000,000.00	29,000,000.00	26,000,000.00
Nkangala District Municipality		20,000,000.00	20,000,000.00				-	20,000,000.00	29,000,000.00	26,000,000.00
							-	-	-	-
Other grant providers:		1,220,000.00	1,220,000.00	-	-	(260,000.00)	(260,000.00)	960,000.00	-	-
Cleanest Town Competition		1,220,000.00	1,220,000.00			(260,000.00)	(260,000.00)	960,000.00		
							-	-	-	-
Total Capital Transfers and Grants	6	53,010,000.00	53,010,000.00	-	-	(1,400,230.00)	(1,400,230.00)	51,609,770.00	59,175,000.00	62,670,000.00
TOTAL RECEIPTS OF TRANSFERS & GRANTS		113,835,060.00	113,835,060.00	-	1,158,432.00	(180,510.00)	977,922.00	114,812,982.00	135,491,432.00	146,210,432.00

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. Add an additional column for each previously approved Adjustments 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

11. E = B + C + D

12. Adjusted Budget F = (A or A1/2 etc) + E

MP313 Steve Tshwete - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 15/02/2010

Description	Ref	Budget Year 2009/10						Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants										
National Government:		55,882,060	55,882,060	-	1,158,432	-	1,158,432	57,040,492	71,873,432	79,097,432
Equitable share		53,235,060	53,235,060		1,158,432		1,158,432	54,393,492	68,771,432	75,460,432
Finance Management grant		750,000	750,000					750,000	1,000,000	1,250,000
Municipal Systems Improvement		735,000	735,000					735,000	750,000	840,000
0								-	-	-
0								-	-	-
0								-	-	-
Other transfers and grants - MIG (PMU)		1,162,000	1,162,000					1,162,000	1,352,000	1,547,000
Provincial Government:		4,793,000	4,793,000	-	-	151,351	151,351	4,944,351	4,443,000	4,443,000
Health		4,443,000	4,443,000					4,443,000	4,443,000	4,443,000
Local Government Transition Grant		350,000	350,000					350,000		
Department Arts and Cultural						151,351	151,351	151,351		
0								-	-	-
Other transfers and grants [insert description]								-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]								-	-	-
0								-	-	-
Other grant providers:		150,000	150,000	-	-	1,068,369	1,068,369	1,218,369	-	-
Cleanest Town Competition						1,090,809	1,090,809	1,090,809		
Umsobomvu Youth Fund		150,000	150,000			(22,440)	(22,440)	127,560		
Total operating expenditure of Transfers and Grants:		60,825,060	60,825,060	-	1,158,432	1,219,720	2,378,152	63,203,212	76,316,432	83,540,432
Capital expenditure of Transfers and Grants										
National Government:		30,510,000	30,510,000	-	-	(1,000,000)	(1,000,000)	29,510,000	30,175,000	36,670,000
Municipal Infrastructure Grant (MIG)		21,886,000	21,886,000					21,886,000	25,691,000	21,670,000
Finance Management Grant (FMG)		1,000,000	1,000,000			(1,000,000)	(1,000,000)	-		
Integrated National Electricity Program (INEP)		7,624,000	7,624,000					7,624,000	4,484,000	15,000,000
0								-	-	-
0								-	-	-
Other capital transfers [insert description]								-	-	-
Provincial Government:		1,280,000	1,280,000	-	-	(140,230)	(140,230)	1,139,770	-	-
Department of Arts & Culture (DAC)		1,280,000	1,280,000			(140,230)	(140,230)	1,139,770		
Municipal Systems Improvement Grant (MSIG)								-		
District Municipality:		20,000,000	20,000,000	-	-	-	-	20,000,000	29,000,000	26,000,000
Nkangala District Municipality		20,000,000	20,000,000					20,000,000	29,000,000	26,000,000
0								-	-	-
Other grant providers:		1,220,000	1,220,000	-	-	(260,000)	(260,000)	960,000	-	-
Cleanest Town Competition		1,220,000	1,220,000			(260,000)	(260,000)	960,000		
0								-	-	-
Total capital expenditure of Transfers and Grants		53,010,000	53,010,000	-	-	(1,400,230)	(1,400,230)	51,609,770	59,175,000	62,670,000
Total capital expenditure of Transfers and Grants		113,835,060	113,835,060	-	1,158,432	(180,510)	977,922	114,812,982	135,491,432	146,210,432

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. Add an additional column for each previously approved Adjustments 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

MP313 Steve Tshwete - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 15/02/2010

Description	Ref	Budget Year 2009/10						Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		55,882,060	55,882,060		1,158,432		1,158,432	57,040,492	71,873,432
Conditions met - transferred to revenue		55,882,060	55,882,060	-	1,158,432	-	1,158,432	57,040,492	71,873,432
Conditions still to be met - transferred to liabilities							-	-	
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		4,793,000	4,793,000			151,351	151,351	4,944,351	4,443,000
Conditions met - transferred to revenue		4,793,000	4,793,000	-	-	151,351	151,351	4,944,351	4,443,000
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year							-	-	
Current year receipts		150,000	150,000			1,068,369	1,068,369	1,218,369	
Conditions met - transferred to revenue		150,000	150,000	-	-	1,068,369	1,068,369	1,218,369	-
Conditions still to be met - transferred to liabilities							-	-	
Total operating transfers and grants revenue		60,825,060	60,825,060	-	1,158,432	1,219,720	2,378,152	63,203,212	76,316,432
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		30,510,000	30,510,000			(1,000,000)	(1,000,000)	29,510,000	30,175,000
Conditions met - transferred to revenue		30,510,000	30,510,000	-	-	(1,000,000)	(1,000,000)	29,510,000	30,175,000
Conditions still to be met - transferred to liabilities							-	-	
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		1,280,000	1,280,000			(140,230)	(140,230)	1,139,770	
Conditions met - transferred to revenue		1,280,000	1,280,000	-	-	(140,230)	(140,230)	1,139,770	-
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts		20,000,000	20,000,000				-	20,000,000	29,000,000
Conditions met - transferred to revenue		20,000,000	20,000,000	-	-	-	-	20,000,000	29,000,000
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year							-	-	
Current year receipts		1,220,000	1,220,000			(260,000)	(260,000)	960,000	
Conditions met - transferred to revenue		1,220,000	1,220,000	-	-	(260,000)	(260,000)	960,000	-
Conditions still to be met - transferred to liabilities							-	-	
Total capital transfers and grants revenue		53,010,000	53,010,000	-	-	(1,400,230)	(1,400,230)	51,609,770	59,175,000
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		113,835,060	113,835,060	-	1,158,432	(180,510)	977,922	114,812,982	135,491,432
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

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. Add an additional column for each previously approved Adjustments 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

MP313 Steve Tshwete - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 15/02/2010

Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Transfers to other municipalities												
<i>[insert description]</i>	1											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-
Transfers to other Organs of State												
<i>[insert description]</i>	3											
<i>[insert description]</i>												
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Grants to other Organisations												
<i>Business Linkage</i>	4	150,000	150,000							150,000	155,000	160,000
<i>Middelburg Tourist Information Centrum</i>		105,000	105,000							105,000	110,000	115,000
<i>Middelburg Country Club</i>		-	-							-	-	-
<i>Property Rates</i>	4	373,000	373,000					(373,000)	(373,000)	-	-	-
<i>Municipal Games</i>		115,000	115,000							115,000	120,000	125,000
<i>Animal Protection: SPCA</i>		150,000	150,000							150,000	160,000	170,000
<i>Columbus Marathon</i>	4	20,000	20,000							20,000	25,000	30,000
<i>Middelburg Care Village</i>		-	-							-	-	-
<i>Local Economic Development</i>	4	80,000	80,000							80,000	90,000	100,000
<i>Welfare</i>		22,000	22,000							22,000	25,000	28,000
<i>Arts & Culture</i>		-	-							-	-	-
<i>Elderly</i>	4	-	-							-	-	-
<i>Education</i>		-	-							-	-	-
<i>Sport & Recreation</i>		-	-							-	-	-
<i>Operational Grant</i>	4	90,000	90,000							90,000	100,000	115,000
<i>Botshabelo Community Development Trust</i>		400,000	400,000							400,000	200,000	
TOTAL GRANTS TO OTHER ORGANISATIONS:		1,505,000	1,505,000	-	-	-	-	(373,000)	(373,000)	1,132,000	985,000	843,000
TOTAL TRANSFERS/GRANTS	5	1,505,000	1,505,000	-	-	-	-	(373,000)	(373,000)	1,132,000	985,000	843,000

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State: e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
12. $G = B + C + D + E + F$
13. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

MP313 Steve Tshwete - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 15/02/2010

Summary of remuneration	Ref	Budget Year 2009/10									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
		5	6	7	8	9	10	11	12		
R thousands	A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Bearers plus Other)											
Salary		6,917,400	6,917,400					(305,243)	(305,243)	6,612,157	-4.4%
Pension Contributions		1,207,332	1,207,332					(11,207)	(11,207)	1,196,125	-0.9%
Medical Aid Contributions		302,400	302,400					(57,400)	(57,400)	245,000	-19.0%
Motor vehicle allowance		2,682,936	2,682,936					(24,886)	(24,886)	2,658,050	-0.9%
Cell phone allowance		581,958	581,958					(5,458)	(5,458)	576,500	
Housing allowance		-	-					-	-	-	
Other benefits or allowances		-	-					-	-	-	
In-kind benefits		-	-					-	-	-	
Sub Total - Councillors		11,692,026	11,692,026					(404,194)	(404,194)	11,287,832	-3.5%
% increase		-	-					-	-	(29)	
Senior Managers of the Municipality											
Salary		12,670,005	12,670,005					2,550,379	2,550,379	15,220,384	20.1%
Pension Contributions		-	-					-	-	-	
Medical Aid Contributions		-	-					-	-	-	
Motor vehicle and cell phone		2,689,490	2,689,490					(1,473,003)	(1,473,003)	1,216,487	-54.8%
Cell phone allowance		-	-					-	-	-	
Housing allowance		-	-					-	-	-	
Performance Bonus		1,797,023	1,797,023					711,062	711,062	2,508,085	39.6%
Other benefits or allowances		283,695	283,695					-	-	283,695	0.0%
In-kind benefits		-	-					-	-	-	
Sub Total - Senior Managers of Municipality		17,440,213	17,440,213					1,788,438	1,788,438	19,228,651	10.3%
% increase		-	-					-	-	10	
Other Municipal Staff											
Basic Salaries and Wages		113,711,891	113,711,891					(3,454,431)	(3,454,431)	110,257,460	-3.0%
Pension Contributions		23,515,766	23,515,766					(192,909)	(192,909)	23,322,857	-0.8%
Medical Aid Contributions		9,178,288	9,178,288					(807,152)	(807,152)	8,371,136	-8.8%
Motor vehicle and cell phone		-	-					-	-	-	
Cell phone allowance		-	-					-	-	-	
Housing allowance		1,995,121	1,995,121					(366,944)	(366,944)	1,628,177	-18.4%
Overtime		15,891,436	15,891,436					6,008,420	6,008,420	21,899,856	37.8%
Performance Bonus		-	-					-	-	-	
Other benefits or allowances		3,398,202	3,398,202					84,676	84,676	3,482,878	2.5%
In-kind benefits		-	-					-	-	-	
Sub Total - Other Municipal Staff		167,690,704	167,690,704					1,271,660	1,271,660	168,962,364	0.8%
% increase		-	-					-	-	-	
Total Parent Municipality		196,822,943	196,822,943					2,655,904	2,655,904	199,478,847	1.3%
Board Members of Entities											
Salary		-	-					-	-	-	
Pension Contributions		-	-					-	-	-	
Medical Aid Contributions		-	-					-	-	-	
Motor vehicle allowance		-	-					-	-	-	
Cell phone allowances		-	-					-	-	-	
Housing allowance		-	-					-	-	-	
Board Fees		-	-					-	-	-	
Other benefits and allowances		-	-					-	-	-	
In-kind benefits		-	-					-	-	-	
Sub Total - Board Members of Entities		-	-					-	-	-	
% increase		-	-					-	-	-	
Senior Managers of Entities											
Salary		-	-					-	-	-	
Pension Contributions		-	-					-	-	-	
Medical Aid Contributions		-	-					-	-	-	
Motor vehicle and cell phone		-	-					-	-	-	
Cell phone allowances		-	-					-	-	-	
Housing allowance		-	-					-	-	-	
Performance Bonus		-	-					-	-	-	
Other benefits or allowances		-	-					-	-	-	
In-kind benefits		-	-					-	-	-	
Sub Total - Senior Managers of Entities		-	-					-	-	-	
% increase		-	-					-	-	-	
Other Staff of Entities											
Basic Salaries and Wages		-	-					-	-	-	
Pension Contributions		-	-					-	-	-	
Medical Aid Contributions		-	-					-	-	-	
Motor vehicle and cell phone		-	-					-	-	-	
Cell phone allowances		-	-					-	-	-	
Housing allowance		-	-					-	-	-	
Overtime		-	-					-	-	-	
Performance Bonus		-	-					-	-	-	
Other benefits or allowances		-	-					-	-	-	
In-kind benefits		-	-					-	-	-	
Sub Total - Other Staff of Entities		-	-					-	-	-	
% increase		-	-					-	-	-	
Total Municipal Entities		-	-					-	-	-	
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		196,822,943	196,822,943					2,655,904	2,655,904	199,478,847	1.3%
% increase		-	-					-	-	-	
TOTAL MANAGERS AND STAFF	5	185,130,917	185,130,917					3,060,098	3,060,098	188,191,015	1.7%

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)

Column Definitions:

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

MP313 Steve Tshwete - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 15/02/2010

Description - Standard classification	Ref	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Standard																
<i>Governance and administration</i>		31,368,337	19,984,336	20,113,449	16,038,588	15,315,968	27,559,116	14,920,009	13,848,161	25,359,823	15,453,171	14,718,577	18,764,570	233,444,106	247,415,057	252,344,146
Executive and council		8,199,061	3,710	18	97	4,726	4,921,971	800	621	15,703,071	5,225	7,275	1,650,767	30,497,342	36,794,857	39,539,372
Budget and treasury office		22,126,234	12,633,196	17,288,983	13,469,631	14,342,722	17,961,401	13,203,307	13,017,275	7,711,705	13,813,639	12,910,081	11,575,311	170,053,485	177,040,218	183,382,139
Corporate services		1,043,042	7,347,430	2,824,448	2,568,860	968,520	4,675,744	1,715,902	830,265	1,945,047	1,634,307	1,801,221	5,538,493	32,893,279	33,579,982	29,422,635
<i>Community and public safety</i>		478,306	584,073	340,315	351,067	337,884	510,079	456,489	464,835	6,054,472	471,623	505,502	1,445,518	12,000,164	15,789,674	12,490,818
Community and social services		73,441	647,504	69,744	83,775	82,223	62,309	61,452	65,911	656,857	70,282	65,632	542,381	2,481,511	6,320,955	2,469,560
Sport and recreation		20,970	59,613	53,640	69,954	37,616	112,500	71,124	69,700	564,527	51,220	59,635	213,830	1,384,330	712,565	741,825
Public safety		359,971	(131,481)	197,014	180,429	200,599	325,190	306,900	313,689	359,325	309,858	332,972	389,609	3,144,075	3,764,500	4,286,300
Housing		16,920	15,441	16,917	14,909	13,946	10,080	13,013	13,035	13,013	13,013	13,013	248,948	402,248	403,654	405,133
Health		7,004	(7,004)	3,000	2,000	3,500	4,000	2,500	4,460,750	27,250	34,250	50,750	4,588,000	4,588,000	4,588,000	4,588,000
<i>Economic and environmental services</i>		352,312	1,452,429	1,441,074	2,018,858	1,941,944	3,242,856	1,222,637	1,171,019	15,081,810	1,037,963	1,171,928	4,294,141	34,428,971	41,251,656	45,109,531
Planning and development		44,959	87,677	82,402	111,132	84,367	61,875	66,709	90,299	204,050	54,000	65,761	64,769	1,018,000	920,400	970,175
Road transport		307,353	1,364,752	1,358,672	1,907,726	1,857,577	3,180,981	1,155,928	1,080,720	14,877,760	983,963	1,106,167	4,229,372	33,410,971	40,331,256	44,139,356
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		38,647,209	28,643,600	27,334,406	27,086,985	26,463,314	30,381,188	25,491,307	22,807,798	31,996,144	25,229,184	26,210,155	49,828,965	360,120,256	396,260,928	449,462,045
Electricity		25,330,175	21,112,919	20,443,944	18,748,667	19,250,186	19,384,918	18,754,502	16,416,059	20,075,417	18,421,034	19,156,911	19,837,973	236,932,704	265,379,773	313,973,670
Water		3,434,113	3,454,834	2,828,907	4,222,386	3,263,754	3,443,286	2,917,945	2,841,051	2,983,589	2,641,055	3,003,067	19,474,394	54,508,382	62,821,896	61,518,616
Waste water management		4,608,171	2,018,704	1,990,505	2,073,120	1,951,151	3,573,744	1,775,754	1,574,408	4,084,361	2,169,744	2,048,849	6,832,590	34,701,101	33,217,232	37,770,821
Waste management		5,274,750	2,057,143	2,071,050	2,042,812	1,998,223	3,979,240	2,043,106	1,976,280	4,852,777	1,997,351	2,001,328	3,684,009	33,978,069	34,842,027	36,198,938
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		70,846,164	50,664,438	49,229,244	45,495,498	44,059,110	61,693,239	42,090,443	38,291,813	78,492,249	42,191,941	42,606,163	74,333,195	639,993,497	700,717,315	759,406,540
Expenditure - Standard																
<i>Governance and administration</i>		8,546,060	8,778,252	12,367,040	8,747,611	8,762,520	10,153,911	10,127,822	10,154,131	11,498,231	12,359,118	16,144,590	13,414,213	131,053,500	138,024,053	142,285,297
Executive and council		3,310,900	2,674,106	3,297,865	2,807,194	2,674,514	2,848,863	3,494,586	3,235,791	4,118,635	4,691,167	4,432,407	4,159,938	41,745,966	43,556,550	45,980,202
Budget and treasury office		1,972,677	2,027,903	2,201,364	1,968,937	2,106,589	2,269,691	1,885,574	1,937,927	2,021,640	2,059,256	2,132,930	2,318,030	24,902,518	26,344,443	27,627,366
Corporate services		3,262,483	4,076,243	6,867,811	3,971,480	3,981,417	5,035,357	4,747,662	4,980,413	5,357,956	5,608,695	9,579,253	6,936,246	64,405,016	68,123,060	68,677,729
<i>Community and public safety</i>		6,035,316	7,040,808	7,290,998	7,994,254	8,297,768	10,617,725	10,469,007	10,470,105	11,563,066	11,896,682	12,651,320	12,265,425	116,592,473	123,535,739	131,481,860
Community and social services		922,711	1,043,068	1,141,150	1,115,875	1,236,268	1,338,539	1,421,497	1,485,131	1,696,490	1,694,772	1,774,866	2,180,013	17,050,380	17,767,619	20,259,265
Sport and recreation		1,373,892	1,499,270	1,778,020	1,961,867	2,187,072	3,648,389	3,766,478	3,668,329	3,960,305	4,113,357	4,284,735	3,588,387	35,830,101	37,764,622	39,419,067
Public safety		2,477,799	3,046,881	2,932,732	3,422,605	3,291,730	3,866,324	3,549,216	3,459,437	3,938,105	4,114,680	4,590,432	4,501,461	43,191,402	46,938,420	49,751,995
Housing		231,487	222,634	233,563	228,918	240,169	212,648	210,798	274,410	304,872	303,644	308,361	317,923	3,089,426	3,239,519	3,356,378
Health		1,029,427	1,228,955	1,205,533	1,264,989	1,342,529	1,551,825	1,521,018	1,582,797	1,663,295	1,670,228	1,692,927	1,677,641	17,431,164	17,825,559	18,695,155
<i>Economic and environmental services</i>		4,266,705	4,467,095	4,621,530	4,815,050	4,811,037	5,302,203	10,714,541	10,921,789	11,356,043	11,506,967	11,772,909	12,219,700	96,775,568	101,377,396	108,538,589
Planning and development		552,203	616,249	611,427	614,789	608,369	711,020	526,312	572,116	638,338	682,904	737,714	1,372,854	8,244,295	8,595,386	9,040,904
Road transport		3,714,502	3,850,846	4,010,103	4,200,261	4,202,668	4,591,183	10,188,229	10,349,672	10,717,705	10,824,063	11,035,195	10,846,846	88,531,273	92,782,010	99,497,685
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		9,190,257	46,818,322	22,187,092	20,323,698	22,063,684	22,290,423	24,916,927	26,967,041	30,279,346	29,569,188	31,515,413	32,503,080	318,624,471	366,691,668	414,728,147
Electricity		3,968,440	40,949,818	15,061,998	13,745,349	14,906,952	13,478,450	14,389,175	16,886,995	18,845,265	18,285,959	20,119,450	20,320,711	210,958,563	249,187,978	290,139,490
Water		1,828,260	2,017,891	2,253,898	2,016,649	2,667,783	2,939,151	4,385,895	4,413,857	4,617,788	4,602,946	4,568,221	5,276,239	41,588,578	47,087,784	50,784,904
Waste water management		1,740,163	2,153,461	2,109,246	2,146,276	2,235,943	2,727,036	3,308,261	3,048,150	3,439,017	3,355,347	3,450,866	3,542,549	33,256,315	35,252,352	36,892,386
Waste management		1,653,394	1,697,152	2,761,950	2,415,424	2,253,006	3,145,786	2,833,596	2,618,040	3,377,276	3,324,936	3,376,876	3,363,580	32,821,015	35,163,554	36,911,367
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		28,038,338	67,104,477	46,466,660	41,880,613	43,935,009	48,364,262	56,228,296	58,513,065	64,696,687	65,331,954	72,084,232	70,402,418	663,046,012	729,628,856	797,033,893
Surplus/ (Deficit) 1.		42,807,826	(16,440,039)	2,762,584	3,614,885	124,101	13,328,977	(14,137,854)	(20,221,252)	13,795,563	(23,140,013)	(29,478,070)	3,930,777	(23,052,515)	(28,911,541)	(37,627,353)

References

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

MP313 Steve Tshwete - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 15/02/2010

Description	Ref	Budget Year 2009/10											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Property rates		11,353,024	10,388,136	12,500,629	11,665,901	11,166,613	11,512,974	10,789,478	10,938,500	10,941,898	10,941,898	10,941,898	9,681,476	132,822,425	138,818,853	146,177,149
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		15,955,327	20,882,869	19,673,947	18,322,245	18,900,564	18,109,282	18,404,480	16,024,409	18,189,331	18,004,318	18,700,258	19,079,364	220,246,394	251,279,319	288,676,247
Service charges - water revenue		2,713,179	3,328,486	2,702,074	4,112,552	3,115,141	2,732,659	2,819,367	2,757,651	2,801,191	2,498,682	2,877,149	3,057,677	35,515,808	39,375,017	43,347,672
Service charges - sanitation revenue		1,911,086	1,982,801	1,943,172	1,995,354	1,911,160	1,926,613	2,300,449	2,100,948	2,674,627	2,704,664	2,572,558	(587,881)	23,435,551	23,258,567	24,800,596
Service charges - refuse		1,995,583	1,902,614	1,940,597	1,944,686	1,922,454	1,938,070	1,995,728	1,927,000	1,950,862	1,950,862	1,950,692	1,890,262	23,309,410	24,135,977	25,010,778
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		77,609	240,599	166,987	160,484	98,284	252,011	147,081	150,673	918,545	931,288	916,463	918,287	4,978,311	9,255,629	9,808,415
Interest earned - external investments		4,495,726	2,051,253	4,627,487	1,640,026	3,050,018	2,623,829	2,257,125	1,920,000	1,887,940	2,340,011	1,810,782	1,695,803	30,400,000	26,900,000	24,400,000
Interest earned - outstanding debtors		140,325	144,894	173,021	142,067	105,940	165,023	141,400	145,743	142,851	142,181	148,962	169,093	1,761,500	1,829,165	1,853,860
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		366,061	(132,469)	206,134	230,043	171,772	298,519	303,250	294,705	344,160	303,750	321,652	370,923	3,078,500	3,679,655	4,181,550
Licences and permits		302,440	442,894	417,694	407,113	422,582	408,414	452,244	426,748	530,023	372,747	481,484	402,317	5,066,700	5,669,700	6,072,700
Agency services		-	504,998	758,723	685,632	762,785	584,947	700,000	650,000	700,839	600,500	600,000	451,576	7,000,000	7,900,000	8,800,000
Transfers recognised - operational		22,960,998	808,801	50,894	66,053	56,424	13,372,533	129,800	129,800	20,529,049	129,800	129,800	4,839,260	63,203,212	76,316,432	83,540,432
Other revenue		883,228	7,172,347	4,067,883	3,326,281	1,541,291	5,602,662	2,213,260	1,388,925	1,725,850	1,452,180	1,717,755	6,024,255	37,115,916	32,674,001	29,617,141
Gains on disposal of PPE		67,650	-	-	-	-	-	-	-	382,350	-	-	-	450,000	450,000	450,000
Total Revenue		63,222,236	49,718,223	49,229,242	44,698,437	43,225,028	59,527,536	42,653,661	38,855,103	63,337,166	42,755,231	43,169,453	47,992,412	588,383,727	641,542,315	696,736,540
Expenditure By Type																
Employee related costs		12,944,045	14,095,284	14,900,728	14,913,864	15,273,700	18,589,934	16,269,211	15,871,904	16,101,286	16,513,212	16,351,991	16,365,856	188,191,015	200,899,932	211,940,183
Remuneration of councillors		887,304	839,820	845,198	847,130	792,843	781,293	1,268,100	1,268,470	1,045,273	1,045,273	1,045,273	621,855	11,287,832	12,106,274	12,856,902
Debt impairment		324,417	324,417	324,417	324,417	324,417	324,417	324,413	324,413	324,413	324,413	324,413	324,438	3,893,005	4,027,875	4,162,596
Collection costs		18,107	199,238	51,174	152,851	66,581	214,972	112,218	150,000	174,911	181,917	189,048	183,153	1,694,170	1,709,170	1,724,147
Depreciation & asset impairment		6,082,875	6,082,875	6,082,875	6,082,875	6,082,875	6,082,875	18,513,227	18,513,227	18,513,227	18,513,227	18,513,227	18,512,940	147,576,325	158,229,530	173,391,847
Finance charges		1,682,506	1,682,506	1,682,506	1,682,506	1,682,506	1,682,506	1,682,480	1,682,323	1,682,480	1,682,480	1,682,480	1,682,791	20,190,070	23,193,592	28,277,234
Bulk purchases		1,566	37,111,824	11,125,394	9,836,084	11,213,428	9,310,192	9,284,600	11,000,168	12,117,860	11,576,336	12,669,823	12,979,281	148,226,556	183,867,181	211,056,513
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		412,589	980,838	1,403,093	1,006,103	693,008	1,949,310	1,547,175	1,505,724	1,912,984	1,894,953	2,118,178	1,462,728	16,886,683	17,853,638	18,870,598
Grants and subsidies		-	11,000	104,000	-	-	306,000	31,000	(6,000)	94,000	114,000	94,000	384,000	1,132,000	1,019,000	910,000
Other expenditure		5,684,929	5,776,675	9,947,275	7,034,780	7,805,650	9,122,761	7,077,868	8,084,826	12,575,807	13,340,638	18,952,794	18,564,353	123,968,356	126,722,664	133,843,850
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		28,038,338	67,104,477	46,466,660	41,880,610	43,935,008	48,364,260	56,110,291	58,395,055	64,542,242	65,186,449	71,941,227	71,081,395	663,046,012	729,628,856	797,033,893
Surplus/(Deficit)		35,183,898	(17,386,254)	2,762,582	2,817,827	(709,980)	11,163,276	(13,456,631)	(19,539,952)	(1,205,076)	(22,431,218)	(28,771,775)	(23,088,983)	(74,662,285)	(88,086,541)	(100,297,353)
Transfers recognised - capital		7,623,928	946,215	-	797,064	834,084	2,165,702	72	-	15,718,373	-	-	3,524,332	31,609,770	34,175,000	36,670,000
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	20,000,000	20,000,000	25,000,000	26,000,000
Surplus/(Deficit) after capital transfers & contributions		42,807,826	(16,440,039)	2,762,582	3,614,891	124,104	13,328,978	(13,456,559)	(19,539,952)	14,513,298	(22,431,218)	(28,771,775)	435,348	(23,052,515)	(28,911,541)	(37,627,353)

References

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

CHART 5 : ADJUSTED OPERATING REVENUE SDBIP 2009/2010

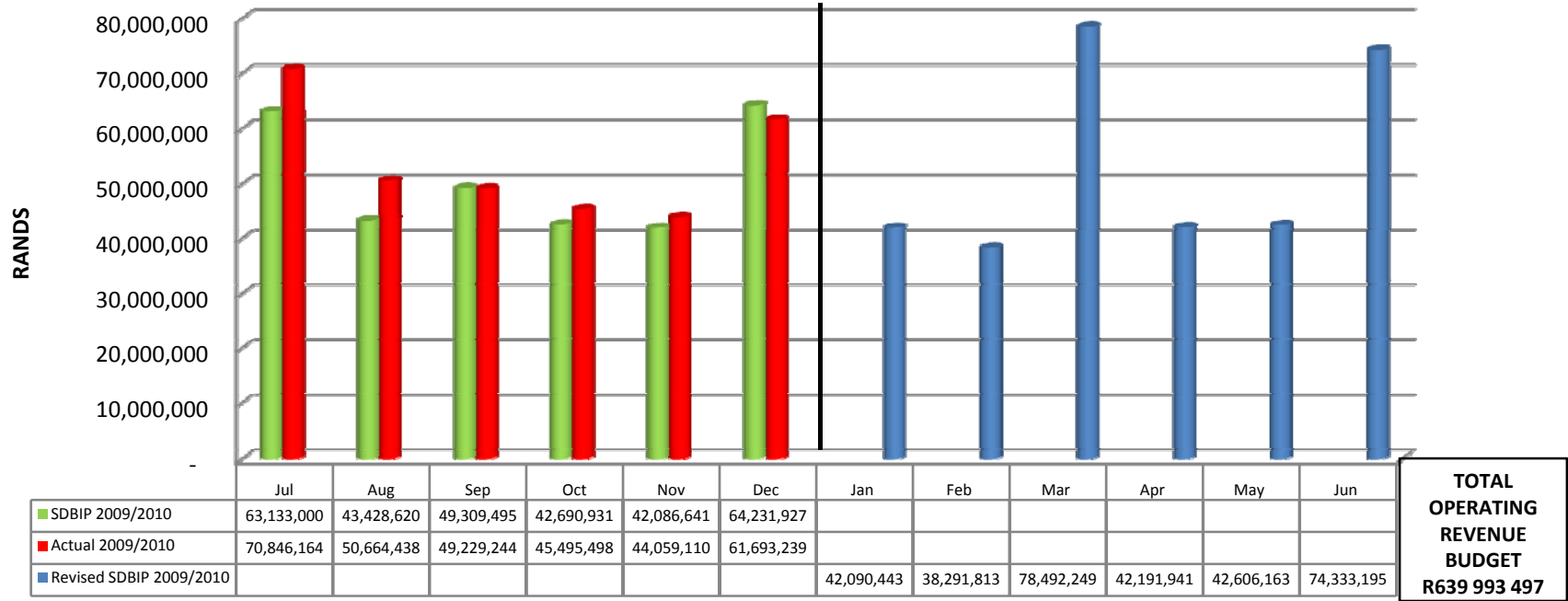
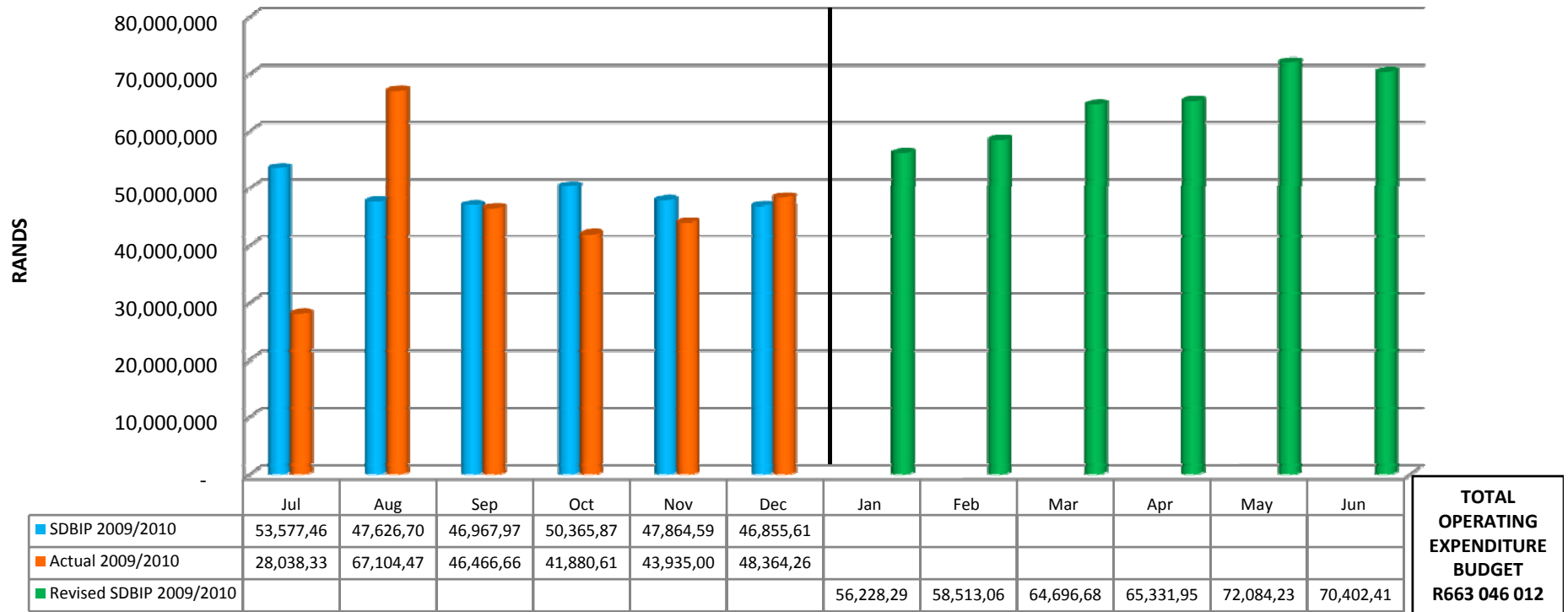


CHART 6 : ADJUSTED OPERATING EXPENDITURE SDBIP 2009/2010



MP313 Steve Tshwete - Supporting Table SB15 Adjustments Budget - monthly cash flow - 15/02/2010

Monthly cash flows	Ref	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		11,353,024	10,388,136	12,500,629	11,665,901	11,166,613	11,512,974	10,789,478	10,938,500	10,941,898	10,941,898	10,941,898	9,681,476	132,822,425	138,818,853	146,177,149
Property rates - penalties & collection charges													-			
Service charges - electricity revenue		15,955,327	20,882,869	19,673,947	18,322,245	18,900,564	18,109,282	18,404,480	16,024,409	18,189,331	18,004,318	18,700,258	19,079,364	220,246,394	251,279,319	288,676,247
Service charges - water revenue		2,713,179	3,328,486	2,702,074	4,112,552	3,115,141	2,732,659	2,819,367	2,757,651	2,801,191	2,498,682	2,877,149	3,057,677	35,515,808	39,375,017	43,347,672
Service charges - sanitation revenue		1,911,086	1,982,801	1,943,172	1,995,354	1,911,160	1,926,613	2,300,449	2,100,948	2,674,627	2,704,664	2,572,558	(587,881)	23,435,551	23,258,567	24,800,596
Service charges - refuse		1,995,583	1,902,614	1,940,597	1,944,686	1,922,454	1,938,070	1,995,728	1,927,000	1,950,862	1,950,862	1,950,692	1,890,262	23,309,410	24,135,977	25,010,778
Service charges - other																
Rental of facilities and equipment		77,609	240,599	166,987	160,484	98,284	252,011	147,081	154,190	918,545	931,288	916,463	914,770	4,978,311	9,255,629	9,808,415
Interest earned - external investments		4,495,726	2,051,253	4,627,487	1,640,026	3,050,018	2,623,829	2,257,125	1,920,000	1,887,940	2,340,011	1,810,782	1,695,803	30,400,000	26,900,000	24,400,000
Interest earned - outstanding debtors		140,325	144,894	173,021	142,067	105,940	165,023	141,400	145,743	142,851	142,181	148,962	169,093	1,761,500	1,829,165	1,853,860
Dividends received													-			
Fines		366,061	(132,469)	206,134	230,043	171,772	298,519	303,250	294,705	344,160	303,750	321,652	370,923	3,078,500	3,679,655	4,181,550
Licences and permits		302,440	442,894	417,694	407,113	422,582	408,414	452,244	426,748	530,023	372,747	481,484	402,313	5,066,700	5,669,700	6,072,700
Agency services		-	504,998	758,723	685,632	762,785	584,947	700,000	650,000	700,839	600,500	600,000	451,576	7,000,000	7,900,000	8,800,000
Transfer receipts - operational		22,960,998	808,801	50,894	66,053	56,424	13,372,533	129,800	129,800	20,529,049	129,800	129,800	4,839,260	63,203,212	76,316,432	83,540,432
Other revenue		26,210,655	13,104,312	6,550,761	13,711,610	12,505,253	18,911,868	12,213,260	11,390,242	11,725,850	17,452,180	13,177,755	10,162,171	167,115,916	44,977,321	49,257,287
Cash Receipts by Source		88,482,013	55,650,188	51,712,120	55,083,766	54,188,990	72,836,742	52,653,661	48,859,937	73,337,166	58,372,881	54,629,453	52,126,810	717,933,727	653,395,635	715,926,686
Other Cash Flows by Source																
Transfers receipts - capital		7,623,928	946,215	6,580,000	66,053	834,084	5,125,000	72		15,718,373			14,716,046	51,609,770	59,175,000	62,670,000
Contributions & Contributed assets													-			
Proceeds on disposal of PPE		67,650	-	-	-	-	-	-	-	-	-	-	382,350	450,000	450,000	450,000
Short term loans													-			
Borrowing long term/refinancing		35,000,000											-	35,000,000	123,849,000	110,352,000
Increase in consumer deposits		455,156	600,130	459,873	407,322	996,397	404,621	410,000	407,000	380,000	410,000	405,000	364,501	5,700,000	2,280,158	2,460,414
Decrease (Increase) in non-current debtors													-			
Decrease (Increase) other non-current receivables													-			
Decrease (Increase) in non-current investments		72,000,000	72,000,000	(126,000,000)	36,000,000	(126,000,000)	72,000,000	72,000,000					128,270,000	200,270,000	141,000,000	135,000,000
Total Cash Receipts by Source		203,628,747	129,196,532	(67,248,007)	91,557,141	(69,980,529)	150,366,363	125,063,733	49,266,937	89,435,539	58,782,881	55,034,453	195,859,707	1,010,963,497	980,149,793	1,026,859,100
Cash Payments by Type																
Employee related costs		12,944,045	14,095,284	14,900,728	14,913,864	15,273,700	18,589,934	16,269,211	15,871,904	16,101,286	16,513,212	16,351,991	16,365,857	188,191,015	200,899,932	211,940,183
Remuneration of councillors		887,304	839,820	845,198	847,130	792,843	781,293	1,268,100	1,268,470	1,045,273	1,045,273	1,045,273	621,856	11,287,832	12,106,274	12,856,902
Collection costs		18,107	199,238	51,174	152,851	66,581	214,972	112,218	150,000	174,911	189,048	189,048	183,153	1,694,170	1,709,170	1,724,170
Interest paid		1,682,506	1,682,506	1,682,480	1,682,480	1,682,480	1,682,480	1,682,480	1,682,480	1,682,480	1,682,480	1,682,480	1,682,738	20,190,070	23,193,592	28,277,234
Bulk purchases - Electricity		1,566	37,064,520	10,951,009	9,650,361	10,807,133	9,116,953	8,964,600	10,670,168	11,766,135	11,241,336	12,389,823	12,736,052	145,359,656	178,680,331	205,132,413
Bulk purchases - Water & Sewer		-	47,304	174,385	185,723	406,295	193,239	320,000	330,000	351,725	335,000	280,000	243,229	2,866,900	5,186,850	5,924,100
Other materials																
Contracted services		412,589	980,838	1,403,003	1,006,103	693,008	1,949,310	1,547,175	1,505,724	1,912,894	1,894,953	2,118,178	1,462,908	16,886,683	17,853,638	18,870,598
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other		-	11,000	104,000			306,000	31,000	(6,000)	119,000	139,000	119,000	309,000	1,132,000	1,019,000	910,000
General expenses		5,684,929	5,776,676	10,427,963	15,497,322	11,714,518	7,593,392	7,077,868	8,084,826	12,575,807	13,340,638	18,952,794	(3,996,440)	112,730,293	126,722,664	133,843,850
Cash Payments by Type		21,631,045	60,697,185	40,539,940	43,935,834	41,436,558	40,427,573	37,272,652	39,557,572	45,729,511	46,373,809	53,128,587	29,608,353	500,338,619	567,371,451	619,479,450
Other Cash Flows/Payments by Type																
Capital assets		564,220	2,392,076	4,457,519	7,525,018	9,554,499	14,259,390	32,501,041	30,970,791	40,745,488	55,225,191	46,950,766	110,253,383	355,399,382	280,697,850	232,780,150
Repayment of borrowing				1,369,135	8,436,958					1,447,104			8,936,803	20,190,000	22,232,416	24,469,000
Other Cash Flows/Payments		49,385,462	(11,833,873)	17,085,162	934,303	1,480,707	19,889,315	1,500,000	900,000	12,000,000	5,000,000	10,000,000	7,999,999	114,341,075	137,771,300	121,305,500
Total Cash Payments by Type		71,580,727	51,255,388	63,451,756	52,395,155	52,471,764	83,013,236	71,273,693	71,428,363	99,922,103	106,599,000	110,079,353	156,798,538	990,269,076	1,008,073,017	998,034,100
NET INCREASE/(DECREASE) IN CASH HELD		132,048,020	77,941,144	(130,699,763)	39,161,986	(122,452,294)	67,353,127	53,790,040	(22,161,426)	(10,486,564)	(47,816,119)	(55,044,900)	39,061,170	20,694,421	(27,923,224)	28,825,000
Cash/cash equivalents at the month/year beginning:		40,795,803	172,843,823	250,784,968	120,085,205	159,247,191	36,794,897	104,148,024	157,938,064	135,776,638	125,290,074	77,473,955	22,429,054	40,795,803	61,490,224	33,567,000
Cash/cash equivalents at the month/year end:		172,843,823	250,784,968	120,085,205	159,247,191	36,794,897	104,148,024	157,938,064	135,776,638	125,290,074	77,473,955	22,429,054	61,490,224	61,490,224	33,567,000	62,392,000

References

1. Note that this section of Table SB15 is deliberately not linked to Table B4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure

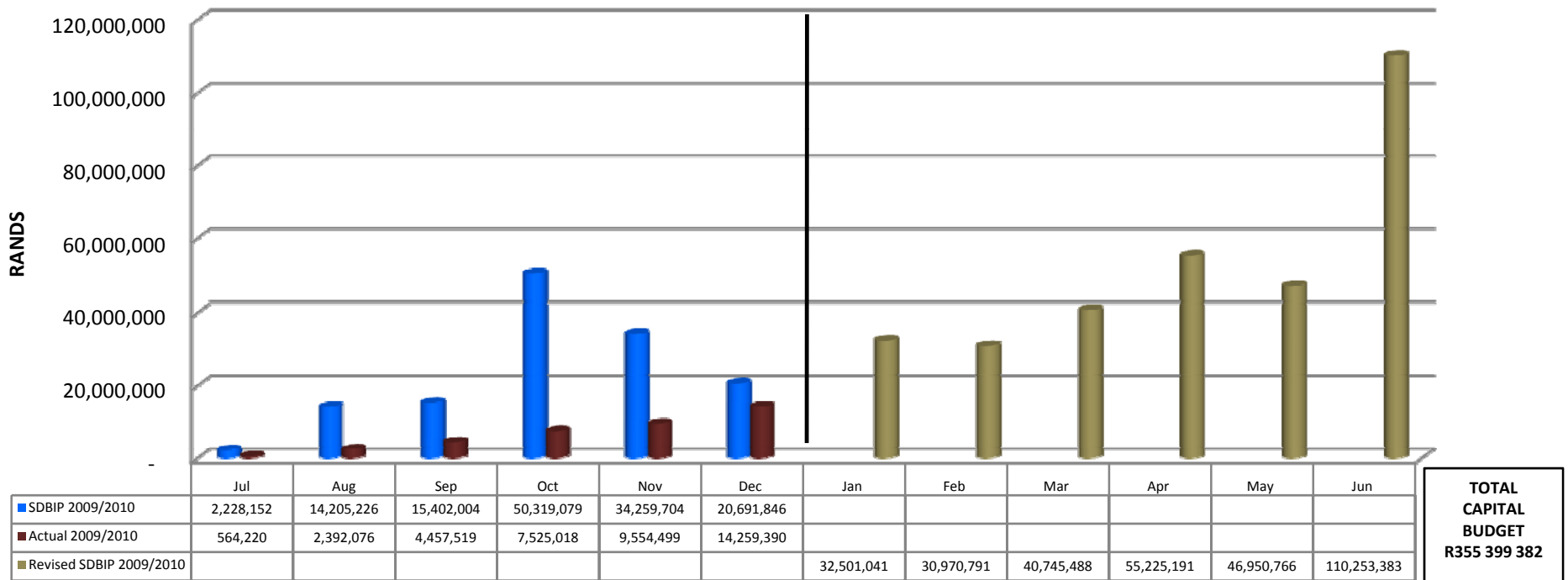
MP313 Steve Tshwete - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 15/02/2010

Description	Ref	Budget Year 2009/10											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Standard																
<i>Governance and administration</i>		24,281	437,830	705,500	425,717	954,206	932,699	4,960,695	2,487,670	2,329,770	2,733,211	4,015,281	5,597,815	25,604,675	14,189,650	12,973,650
Executive and council		24,251	390,165	45	1,499	352,807	266,340	3,086	-	892,535	550,000	397,752	309,820	3,188,300	334,650	260,650
Budget and treasury office						15	6,608	-	103,392	29,985			-	140,000	80,000	80,000
Corporate services		30	47,665	705,455	424,218	601,384	659,751	4,957,609	2,384,278	1,407,250	2,183,211	3,617,529	5,287,995	22,276,375	13,775,000	12,633,000
<i>Community and public safety</i>		60	146,995	981,655	1,549,594	2,629,665	3,348,204	10,669,305	6,222,361	3,915,502	20,346,519	10,438,311	19,317,085	79,565,256	66,025,000	25,668,000
Community and social services		15	23,377	384,984	237,467	2,049,113	2,372,000	10,067,841	5,187,848	290,766	15,300,000	5,230,000	15,231,882	56,375,293	48,111,000	9,410,000
Sport and recreation			99,545	234,187	420,092	328,645	540,190	361,276	269,835	1,077,949	2,914,569	3,618,603	599,985	10,464,876	7,490,000	5,650,000
Public safety		45	17,105	85,672	745,616	137,699	334,340	161,444	687,435	2,209,955	1,677,506	1,114,045	3,285,218	10,456,080	9,033,000	9,652,000
Housing								-	-	-	55,000		-	55,000	40,000	40,000
Health		-	6,968	276,812	146,419	114,208	101,674	78,744	77,243	336,832	399,444	475,663	200,000	2,214,007	1,351,000	916,000
<i>Economic and environmental services</i>		15	575,543	601,863	1,067,489	3,890,486	2,338,093	5,727,644	9,673,135	13,134,160	9,889,340	9,723,093	12,057,084	68,677,945	57,242,000	55,098,000
Planning and development								130,000	200,000	300,000	300,000	370,000	-	1,300,000	1,400,000	1,600,000
Road transport		15	575,543	601,863	1,067,489	3,890,486	2,338,093	5,597,644	9,473,135	12,834,160	9,589,340	9,353,093	12,057,084	67,377,945	55,842,000	53,498,000
Environmental protection								-	-	-	-	-	-	-	-	-
<i>Trading services</i>		539,864	1,231,708	2,168,501	4,482,218	2,080,142	7,640,394	11,143,397	12,587,625	21,366,056	22,256,121	22,774,081	73,281,399	181,551,506	143,241,200	139,040,500
Electricity		451,086	578,887	1,422,626	3,539,600	1,601,271	4,935,897	5,026,794	6,658,777	12,942,701	14,437,086	15,797,815	62,856,999	130,249,539	104,396,000	104,326,000
Water		1,352	372,312	400,879	486,099	438,669	889,218	3,117,030	3,501,855	3,606,084	3,058,702	3,918,683	3,041,220	22,832,103	18,659,000	18,890,500
Waste water management		87,426	280,494	344,951	282,605	40,202	1,815,279	1,610,487	2,419,993	4,567,301	4,340,348	2,657,598	6,473,180	24,919,864	16,336,200	13,724,000
Waste management			15	45	173,914			1,389,086	7,000	249,970	419,985	399,985	910,000	3,550,000	3,850,000	2,100,000
<i>Other</i>								-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard		564,220	2,392,076	4,457,519	7,525,018	9,554,499	14,259,390	32,501,041	30,970,791	40,745,488	55,225,191	46,950,766	110,253,383	355,399,382	280,697,850	232,780,150

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

CHART 7 : ADJUSTED CAPITAL EXPENDITURE SDBIP 2009/2010



Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		217,369,210	212,361,922	-	-	-	-	(4,546,026)	(4,546,026)	207,815,896	170,943,000	168,036,500
Infrastructure - Road transport		41,710,750	43,022,138	-	-	-	-	11,300,000	11,300,000	54,322,138	43,635,000	46,510,000
Roads, Pavements & Bridges		29,055,750	29,933,742	-	-	-	-	11,300,000	11,300,000	41,233,742	31,735,000	35,460,000
Storm water		12,655,000	13,088,396	-	-	-	-	-	-	13,088,396	11,900,000	11,050,000
Infrastructure - Electricity		124,758,460	115,627,380	-	-	-	-	(4,247,519)	(4,247,519)	111,379,861	93,391,000	91,375,000
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		123,191,280	114,091,837	-	-	-	-	(4,253,976)	(4,253,976)	109,837,861	92,396,000	90,300,000
Street Lighting		1,567,180	1,535,543	-	-	-	-	6,457	6,457	1,542,000	995,000	1,075,000
Infrastructure - Water		20,070,000	21,845,053	-	-	-	-	(5,325,000)	(5,325,000)	16,520,053	15,762,000	16,236,500
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	130,000	-
Water purification		510,000	510,000	-	-	-	-	(200,000)	(200,000)	310,000	8,060,000	8,922,500
Reticulation		19,560,000	21,335,053	-	-	-	-	(5,125,000)	(5,125,000)	16,210,053	7,572,000	7,314,000
Infrastructure - Sanitation		26,770,000	27,807,351	-	-	-	-	(4,837,087)	(4,837,087)	22,970,264	14,675,000	11,890,000
Reticulation		8,820,000	9,857,351	-	-	-	-	(4,837,087)	(4,837,087)	5,020,264	6,945,000	10,290,000
Sewerage purification		17,950,000	17,950,000	-	-	-	-	-	-	17,950,000	7,730,000	1,600,000
Infrastructure - Other		4,060,000	4,060,000	-	-	-	-	(1,436,420)	(1,436,420)	2,623,580	3,480,000	2,025,000
Refuse		1,000,000	1,000,000	-	-	-	-	(820,000)	(820,000)	180,000	1,450,000	400,000
Transportation	2	1,510,000	1,510,000	-	-	-	-	(616,420)	(616,420)	893,580	350,000	25,000
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	1,550,000	1,550,000	-	-	-	-	-	-	1,550,000	1,680,000	1,600,000
Community		64,476,425	62,922,008	-	-	-	-	(179,670)	(179,670)	62,742,338	51,131,000	10,400,000
Parks & gardens		4,080,000	4,080,000	-	-	-	-	(220,000)	(220,000)	3,860,000	1,430,000	1,100,000
Sports Fields & stadia		1,844,000	1,882,576	-	-	-	-	-	-	1,882,576	750,000	500,000
Swimming pools		60,000	60,000	-	-	-	-	-	-	60,000	60,000	500,000
Community halls		56,005,688	54,400,625	-	-	-	-	-	-	54,400,625	43,901,000	5,000,000
Libraries		200,000	200,000	-	-	-	-	-	-	200,000	-	500,000
Recreational facilities		50,000	50,000	-	-	-	-	(50,000)	(50,000)	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		345,000	364,800	-	-	-	-	90,330	90,330	455,130	2,400,000	600,000
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		1,201,737	1,194,007	-	-	-	-	-	-	1,194,007	350,000	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		690,000	690,000	-	-	-	-	-	-	690,000	2,240,000	2,200,000
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		27,667,897	28,903,346	-	-	-	-	(187,300)	(187,300)	28,716,046	20,354,650	16,063,550
General vehicles		3,065,000	3,095,000	-	-	-	-	300,000	300,000	3,395,000	2,250,000	1,745,000
Specialised vehicles		890,000	890,000	-	-	-	-	200,000	200,000	1,090,000	-	500,000
Plant & equipment		11,004,000	12,239,449	-	-	-	-	(584,780)	(584,780)	11,654,669	5,596,650	5,428,550
Computers - hardware/equipment		5,375,297	5,375,297	-	-	-	-	(200,230)	(200,230)	5,175,067	4,695,000	7,290,000
Furniture and other office equipment		1,317,000	1,287,000	-	-	-	-	120,500	120,500	1,407,500	963,000	585,000
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		6,001,600	6,001,600	-	-	-	-	(22,790)	(22,790)	5,978,810	6,850,000	500,000
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		15,000	15,000	-	-	-	-	-	-	15,000	-	15,000
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		2,570,000	2,570,000	-	-	-	-	(1,325,000)	(1,325,000)	1,245,000	1,560,000	1,400,000
Computers - software & programming		2,570,000	2,570,000	-	-	-	-	(1,325,000)	(1,325,000)	1,245,000	1,560,000	1,400,000
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	312,083,532	306,757,276	-	-	-	-	(6,237,996)	(6,237,996)	300,519,280	243,988,650	195,900,050
Specialised vehicles		890,000	890,000	-	-	-	-	200,000	200,000	1,090,000	-	500,000
Refuse		890,000	890,000	-	-	-	-	200,000	200,000	1,090,000	-	500,000
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- 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
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- 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
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts - 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(d)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

MP313 Steve Tshwete - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 15/02/2011

Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		37,143,375	31,437,996	-	-	-	-	1,360,446	1,360,446	32,798,442	23,841,000	25,999,000
Infrastructure - Road transport		10,691,300	10,658,314	-	-	-	-	-	-	10,658,314	8,080,000	8,200,000
Roads, Pavements & Bridges		10,691,300	10,658,314	-	-	-	-	-	-	10,658,314	8,080,000	8,200,000
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		22,947,075	17,453,232	-	-	-	-	1,158,446	1,158,446	18,611,678	12,690,000	14,540,000
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticalulation		20,547,075	15,053,232	-	-	-	-	1,158,446	1,158,446	16,211,678	10,490,000	12,340,000
Street Lighting		2,400,000	2,400,000	-	-	-	-	-	-	2,400,000	2,200,000	2,200,000
Infrastructure - Water		2,010,000	1,831,450	-	-	-	-	210,000	210,000	2,041,450	1,855,000	1,895,000
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		50,000	50,000	-	-	-	-	-	-	50,000	50,000	30,000
Reticalulation		1,960,000	1,781,450	-	-	-	-	210,000	210,000	1,991,450	1,805,000	1,865,000
Infrastructure - Sanitation		1,495,000	1,495,000	-	-	-	-	(8,000)	(8,000)	1,487,000	1,216,000	1,364,000
Reticalulation		1,079,000	1,079,000	-	-	-	-	(8,000)	(8,000)	1,071,000	1,034,000	1,171,000
Sewerage purification		416,000	416,000	-	-	-	-	-	-	416,000	182,000	193,000
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Community		2,480,000	2,470,300	-	-	-	-	5,000	5,000	2,475,300	2,772,000	1,985,000
Parks & gardens		600,000	615,300	-	-	-	-	-	-	615,300	450,000	350,000
Sports Fields & stadia		300,000	275,000	-	-	-	-	-	-	275,000	410,000	650,000
Swimming pools		550,000	550,000	-	-	-	-	-	-	550,000	750,000	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		980,000	980,000	-	-	-	-	5,000	5,000	985,000	1,162,000	985,000
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		50,000	50,000	-	-	-	-	-	-	50,000	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		16,377,285	19,369,900	-	-	-	-	236,460	236,460	19,606,360	10,096,200	8,896,100
General vehicles		3,072,000	3,122,000	-	-	-	-	340,300	340,300	3,462,300	2,220,000	2,990,000
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		7,728,285	10,270,900	-	-	-	-	16,160	16,160	10,287,060	4,403,200	3,602,500
Computers - hardware/equipment		3,540,000	3,940,000	-	-	-	-	(120,000)	(120,000)	3,820,000	2,090,000	1,100,000
Furniture and other office equipment		162,000	162,000	-	-	-	-	-	-	162,000	133,000	128,600
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,875,000	1,875,000	-	-	-	-	-	-	1,875,000	1,250,000	1,075,000
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	56,000,660	53,278,196	-	-	-	-	1,601,906	1,601,906	54,880,102	36,709,200	36,880,100
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- 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
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

MP313 Steve Tshwete - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 15/02/2010

Description	Ref	Budget Year 2009/10									Budget Year +1	Budget Year +2
		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	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		19,053,177	19,053,177	-	-	-	-	454,400	454,400	19,507,577	21,119,315	26,839,185
Infrastructure - Road transport		4,991,018	4,991,018	-	-	-	-	30,000	30,000	5,021,018	5,284,569	5,532,797
Roads, Pavements & Bridges		4,991,018	4,991,018	-	-	-	-	30,000	30,000	5,021,018	5,284,569	5,532,797
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		12,443,059	12,443,059	-	-	-	-	200,000	200,000	12,643,059	13,883,996	19,258,488
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,017,467	11,017,467	-	-	-	-	-	-	11,017,467	11,844,565	16,973,143
Street Lighting		1,425,592	1,425,592	-	-	-	-	200,000	200,000	1,625,592	2,039,431	2,285,345
Infrastructure - Water		942,500	942,500	-	-	-	-	17,000	17,000	959,500	1,035,350	1,105,500
Dams & Reservoirs		83,000	83,000	-	-	-	-	(83,000)	(83,000)	-	6,000	12,000
Water purification		117,500	117,500	-	-	-	-	(10,000)	(10,000)	107,500	117,000	126,000
Reticulation		742,000	742,000	-	-	-	-	110,000	110,000	852,000	912,350	967,500
Infrastructure - Sanitation		601,600	601,600	-	-	-	-	82,400	82,400	684,000	712,400	735,400
Reticulation		601,600	601,600	-	-	-	-	82,400	82,400	684,000	712,400	735,400
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		75,000	75,000	-	-	-	-	125,000	125,000	200,000	203,000	207,000
Refuse		75,000	75,000	-	-	-	-	125,000	125,000	200,000	203,000	207,000
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		1,228,550	1,228,550	-	-	-	-	110,760	110,760	1,339,310	1,472,360	1,541,260
Parks & gardens		398,000	398,000	-	-	-	-	(58,660)	(58,660)	339,340	261,340	271,340
Sports Fields & stadia		256,000	256,000	-	-	-	-	24,000	24,000	280,000	393,000	416,000
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		230,000	230,000	-	-	-	-	80,000	80,000	310,000	330,000	342,500
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		239,550	239,550	-	-	-	-	65,420	65,420	304,970	333,020	346,420
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		105,000	105,000	-	-	-	-	-	-	105,000	105,000	105,000
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	50,000	60,000
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		16,224,325	16,224,325	-	-	-	-	2,393,153	2,393,153	18,617,478	19,524,133	20,521,052
General vehicles		5,329,610	5,329,610	-	-	-	-	750,965	750,965	6,080,575	6,472,797	6,781,445
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		5,260,580	5,260,580	-	-	-	-	746,026	746,026	6,006,606	6,354,064	6,677,263
Computers - hardware/equipment		2,140,234	2,140,234	-	-	-	-	(20,512)	(20,512)	2,119,722	2,229,411	2,371,679
Furniture and other office equipment		59,878	59,878	-	-	-	-	(5,000)	(5,000)	54,878	25,000	25,400
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		3,434,023	3,434,023	-	-	-	-	921,674	921,674	4,355,697	4,442,861	4,665,265
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Intangibles		1,645,150	1,645,150	-	-	-	-	317,346	317,346	1,962,496	2,038,524	2,128,059
Computers - software & programming		1,645,150	1,645,150	-	-	-	-	317,346	317,346	1,962,496	2,038,524	2,128,059
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	38,151,202	38,151,202	-	-	-	-	3,275,659	3,275,659	41,426,861	44,154,332	51,029,556
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- 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
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

MP313 Steve Tshwete - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 15/02/2010

Municipal Vote R thousand	Program/Project description	Project number	IDP Goal Code 3.	Asset Class 4.	Asset Sub-Class 4.	Medium Term Revenue and Expenditure Framework					
						Budget Year 2009/10		Budget Year +1 2010/11		Budget Year +2 2011/12	
						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:											
<i>CORPORATE SERVICES</i>	DEVELOP IT SECURITY		GC1	<i>OTHER ASSETS</i>	<i>COMPUTERS - HARDWARE/SOFTWARE</i>	730,000.00	700,000.00				
	ENHANCE SECURITY		GC1	<i>COMMUNITY</i>	<i>SECURITY AND POLICING</i>	265,000.00	240,330.00				
	FURNITURE & OFFICE EQUIPMENT		GC1	<i>OTHER ASSETS</i>	<i>FURNITURE AND OTHER OFFICE EQUIPMENT</i>	47,000.00	62,000.00				
	IT EQUIPMENT & SOFTWARE		GC1	<i>OTHER ASSETS</i>	<i>COMPUTERS - HARDWARE/SOFTWARE</i>	6,265,297.00	5,340,297.00				
	MAINTAIN / UPGRADE BUILDINGS		GC1	<i>OTHER ASSETS</i>	<i>CIVIC LAND AND BUILDINGS</i>	2,800,000.00	2,832,360.00				
	MAINTAIN / UPGRADE EXISTING FACILITIES		GC1	<i>OTHER ASSETS</i>	<i>CIVIC LAND AND BUILDINGS</i>	135,000.00	107,310.00				
	PLANT & EQUIPMENT		GC1	<i>OTHER ASSETS</i>	<i>PLANT & EQUIPMENT</i>	7,016,000.00	6,871,000.00				
	VEHICLES		SD1	<i>OTHER ASSETS</i>	<i>GENERAL VEHICLES</i>	1,145,000.00	985,000.00				
TOTAL CORPORATE SERVICES (CO)						18,403,297.00	17,138,297.00				
<i>COMMUNITY SERVICES</i>	FURNITURE & OFFICE EQUIPMENT		SD3	<i>OTHER ASSETS</i>	<i>FURNITURE AND OTHER OFFICE EQUIPMENT</i>	1,400,000.00	669,420.00				
	IT EQUIPMENT & SOFTWARE		SD3	<i>OTHER ASSETS</i>	<i>COMPUTERS - HARDWARE/SOFTWARE</i>	550,000.00	409,770.00				
	MAINTAIN / UPGRADE BUILDINGS		SD3	<i>OTHER ASSETS</i>	<i>BUILDINGS</i>	260,000.00	260,580.00				
TOTAL COMMUNITY SERVICES (CS)						2,210,000.00	1,339,770.00				
<i>ELECTRICITY SERVICE</i>	EFFECTIVE BASIC ELECTRICITY		SD9	<i>INFRASTRUCTURE</i>	<i>ELECTRICITY RETICULATION</i>	95,553,257.00	94,918,281.00				
	ELECTRICITY RURAL AREAS		SD9	<i>INFRASTRUCTURE</i>	<i>ELECTRICITY RETICULATION</i>	400,000.00	-				
	ELECTRIFICATION OF NEW DEVELOPMENTS		SD9	<i>INFRASTRUCTURE</i>	<i>ELECTRICITY RETICULATION</i>	10,200,000.00	9,000,000.00				
	ENHANCE SECURITY		SD9	<i>COMMUNITY</i>	<i>SECURITY AND POLICING</i>	30,000.00	25,000.00				
	IT EQUIPMENT & SOFTWARE		SD9	<i>OTHER ASSETS</i>	<i>COMPUTERS - HARDWARE/SOFTWARE</i>	250,000.00	130,000.00				
	MAINTAIN / UPGRADE EXISTING INFRASTRUCTURE		SD9	<i>INFRASTRUCTURE</i>	<i>ELECTRICITY RETICULATION</i>	18,891,812.00	18,031,258.00				
	PLANT & EQUIPMENT		SD9	<i>OTHER ASSETS</i>	<i>PLANT & EQUIPMENT</i>	4,488,000.00	4,518,000.00				
	VEHICLES		SD9	<i>OTHER ASSETS</i>	<i>GENERAL VEHICLES</i>	2,292,000.00	2,642,000.00				
TOTAL ELECTRICITY SERVICE (ES)						132,105,069.00	129,264,539.00				
<i>EXECUTIVE & COUNCIL</i>	VEHICLES		GG1	<i>OTHER ASSETS</i>	<i>GENERAL VEHICLES</i>	700,000.00	1,100,300.00				
TOTAL EXECUTIVE & COUNCIL						700,000.00	1,100,300.00				
<i>PARKS & PLAYING EQUIPMENT</i>	DEVELOP NEW PARKS		SD5	<i>COMMUNITY</i>	<i>PARKS & GARDENS</i>	1,080,000.00	860,000.00				
TOTAL PARKS & RECREATION						1,080,000.00	860,000.00				
<i>PUBLIC SAFETY</i>	IMPROVE STREET LIGHTING		SD4	<i>INFRASTRUCTURE</i>	<i>STREET LIGHTING</i>	3,683,543.00	3,690,000.00				
	SPECIALISED VEHICLES		SD4	<i>OTHER ASSETS</i>	<i>GENERAL VEHICLES</i>	1,600,000.00	1,650,000.00				
TOTAL PUBLIC SAFETY						5,283,543.00	5,340,000.00				
<i>ROAD TRANSPORT</i>	CONSTRUCTION OF NEW ROADS		SD7	<i>INFRASTRUCTURE</i>	<i>ROADS, PAVEMENTS & BRIDGES</i>	18,057,600.00	27,457,600.00				
	ENHANCE SECURITY		SD7	<i>OTHER ASSETS</i>	<i>PLANT & EQUIPMENT</i>	135,000.00	255,000.00				
	FURNITURE & OFFICE EQUIPMENT		SD7	<i>OTHER ASSETS</i>	<i>FURNITURE AND OTHER OFFICE EQUIPMENT</i>	80,000.00	80,500.00				
	IT EQUIPMENT & SOFTWARE		SD7	<i>OTHER ASSETS</i>	<i>COMPUTERS - HARDWARE/SOFTWARE</i>	210,000.00	-				
	MAINTAIN / UPGRADE EXISTING FACILITIES		SD7	<i>INFRASTRUCTURE</i>	<i>ROADS, PAVEMENTS & BRIDGES</i>	650,000.00	550,000.00				
	MAINTAIN / UPGRADE EXISTING INFRASTRUCTURE		SD7	<i>INFRASTRUCTURE</i>	<i>ROADS, PAVEMENTS & BRIDGES</i>	19,996,297.00	21,379,297.00				
	PLANT & EQUIPMENT		SD7	<i>OTHER ASSETS</i>	<i>PLANT & EQUIPMENT</i>	636,500.00	606,000.00				
TOTAL ROADS TRANSPORT						39,765,397.00	50,328,397.00				
<i>WATER SERVICES</i>	ENHANCE SECURITY		SD8	<i>COMMUNITY</i>	<i>SECURITY AND POLICING</i>	130,000.00	135,000.00				
	INFRASTRUCTURE FOR NEW DEVELOPMENTS		SD8	<i>INFRASTRUCTURE</i>	<i>WATER RETICULATION</i>	21,230,053.00	15,955,053.00				
	MAINTAIN / UPGRADE EXISTING INFRASTRUCTURE		SD8	<i>INFRASTRUCTURE</i>	<i>WATER RETICULATION</i>	4,766,450.00	4,961,450.00				
TOTAL WATER SERVICES						26,126,503.00	21,051,503.00				
<i>WASTE MANAGEMENT</i>	PLANT & EQUIPMENT		SD5	<i>OTHER ASSETS</i>	<i>PLANT & EQUIPMENT</i>	1,050,000.00	1,070,000.00				
	PROPER WASTE MANAGEMENT		SD5	<i>INFRASTRUCTURE</i>	<i>WASTE MANAGEMENT</i>	1,950,000.00	1,790,000.00				
	SPECIALISED VEHICLES		SD5	<i>OTHER ASSETS</i>	<i>GENERAL VEHICLES</i>	890,000.00	490,000.00				
TOTAL WASTE MANAGEMENT						3,890,000.00	3,350,000.00				
<i>WASTE WATER</i>	INFRASTRUCTURE FOR NEW DEVELOPMENTS		SD6	<i>INFRASTRUCTURE</i>	<i>SANITATION RETICULATION</i>	9,546,823.00	4,709,736.00				
	MAINTAIN / UPGRADE EXISTING INFRASTRUCTURE		SD6	<i>INFRASTRUCTURE</i>	<i>SANITATION RETICULATION</i>	20,163,528.00	20,155,528.00				
TOTAL WASTE WATER						29,710,351.00	24,865,264.00				
TOTAL						259,274,160	254,638,070				
Entitles:											
<i>Entity Name</i>											
<i>NONE</i>											

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 A34



STEVE TSHWETE LOCAL MUNICIPALITY

Your ref.

Telephone (013) 2497000

Fax (013) 2432550

Our ref.

P O Box 14
MIDDELBURG, MPUMALANGA

1050

E-Mail : council@stevetshwetelm.gov.za

www.stevetshwetelm.gov.za

QUALITY CERTIFICATE 2009/2010 – 2011/2012

I, **WILHELM DIEDERICK FOUCHÉ**, municipal manager of **STEVE TSHWETE LOCAL MUNICIPALITY**, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the integrated development plan of the municipality.

W.D. FOUCHÉ
MUNICIPAL MANAGER of

STEVE TSHWETE LOCAL MUNICIPALITY
MP313

SIGNATURE

DATE

15 FEBRUARY 2010