

NYANDENI LOCAL MUNICIPALITY



ADJUSTED BUDGET

25 JANUARY 2016

1.1 MAYOR'S REPORT

We are tabling the Budget Adjustment at a crucial time in our country's history, where we are still battling with service delivery backlogs particularly in infrastructure. The Municipality is specifically faced with slow economic growth as well struggling to collect revenue; and is currently dependent on equitable share as the main source of funding.

Some of the challenges that have been experienced in implementing the Service Delivery and Budget Implementation Plan (SDBIP) for 2015/16 include:

- a. Limited budget on repairs and maintenance;
- b. Limited budget on infrastructure;
- c. Lack of progress on implementation of by-laws.

In order to improve operational efficiency, the following areas will be prioritized internally:

- a. Enforcement of Debt Collection and Credit Control Policy.
- b. Continue to fast track expenditure on conditional grants
- c. Improving on implementation of by-laws

The Municipality will strive to intensify Performance Management System (PMS) in order to ensure that we meet the objectives and key performance indicators as outlined in our IDP and SDBIP.

1.2 RESOLUTIONS

1.2.1 Council resolves that the adjustment budget of the Nyandeni Local Municipality for the financial year 2015/2016; and indicative for the two projected outer years 2016/17 and 2017/18 be approved as set-out in the following schedules

- 1.1. Table B 1 Adjustment Budget Summary
- 1.2. Table B2 Adjustment Budget Financial Performance by Standard Classification
- 1.3. Table B3 Adjustment Budget Financial Performance (revenue & expenditure by municipal vote)
- 1.4. Table B4 Adjustment Budget Financial Performance revenue & expenditure
- 1.5. Table B5 Adjustment Capital Expenditure budget by Vote & Funding
- 1.6. Table B6 Adjustment Budget Financial Position
- 1.7. Table B7 Adjustment Budget cash Flows
- 1.8. Table B8 cash Backed reserves/accumulated surplus reconciliations
- 1.9. Table B9 Asset management

Property Rates and other Municipal Tax

1.2.2 Council resolves that property rates and any other municipal tax remain unchanged for the budget year 2015/16.

Tariffs and Charges

1.2.3 Council resolves that tariffs and charges remain unchanged for the budget year 2015/16.

Measurable Performance Objectives

1.2.4 Council resolves that the measurable performance objectives for revenue from each source and for each vote reflect the budget adjustments.

Integrated Development Plan

1.2.5 Council resolves to continue the implementation of the approved Integrated Development Plan.

Cashflow

1.2.6 Council resolves the transfer of R5 000 000 from reserves.

1.3 Executive Summary

This section contains an Executive Summary of the adjustment budget, highlighting the processes which lead to the compilation of the adjustment budget.

1.3.1 Strategic Focus Areas and Municipal Priority Issues

The following strategic focus areas remain for the 2015/16 financial year:-

- To ensure sound governance practices within Nyandeni Local Municipality
- To provide sound governance for local communities through public participation
- To provide sustainable services to all inhabitants of the municipality
- Economic Growth that lead to sustainable job creation
- Institutional Development and Organisational Transformation
- Financial Viability and Management

1.3.2 Key Performance Indicators

For the 2015/16 budget year, the following objectives and key performance indicators still remain for the 2015/16 financial year:-

Financial Viability

- To ensure effective Debtors management
- To increase revenue by 5%
- To ensure effective Budget management
- To ensure proper management of municipal assets
- To ensure proper SCM procedures
- To ensure compliance with relevant legislation and regulations

Infrastructure and Service Delivery

- To construct and maintain roads to service centres and economic development nodes
- To improve livelihoods in urban centres through infrastructure development
- To improve storm water system so as to achieve life span of road network
- To provide electricity to all outstanding households and new settlements
- To facilitate provision of access to Portable water and Sanitation to all communities
- To provide and maintain local amenities and community facilities
- To improve accessibility of communities through safe bridges

Institutional Transformation and Development

- To ensure effective compliance and sound management practices within the institution
- To ensure alignment of the Organogram with the assigned powers and functions
- To provide a tool for evaluating individual performance
- To ensure that all employees have the required competency levels
- To provide opportunities to new entrants to the labour market

Good Governance

- To ensure effective public participation in our processes of decision making
- To improve municipal planning, policy development, and management policy implementation
- To develop a long term vision for Nyandeni Municipal Area
- To ensure meaningful participation by all spheres of government for seamless delivery of services
- To monitor internal controls and provide advice to management and council
- To identify, access and mitigate municipal risk
- To provide a tool for measuring achievement of predetermined objectives

Local Economic Development

- To promote entrepreneurship and increase to markets

1.3.3 Section 72 Mid-year Performance Assessment Report

Introduction

Section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:-

Mid-year budget and performance assessment

72. (1) The accounting officer of a municipality must by 25 January of each year—
- (a) assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to—
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review—
- (a) make recommendations as to whether an adjustments budget is necessary; and

- (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

1.3.4 Preparation of the Mid-year Assessment Report

A mid-year assessment was carried out and a report submitted to the Honourable Mayor and Council during January 2015. Set out below is a summary of the report and findings submitted by the Municipal Manager.

1.3.5 Analysis of operating revenue

EC155 Nyandeni - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 690	5 317	5 317	(1)	6 642	2 659	3 983	150%	5 317
Service charges	188	212	212	17	102	106	(4)	-4%	212
Investment revenue	4 931	5 300	5 300	563	2 895	2 650	245	9%	5 300
Transfers recognised - operational	186 230	245 817	247 599	309	165 947	122 909	43 038	35%	247 599
Other own revenue	6 642	10 520	15 520	322	3 917	5 260	(1 342)	-26%	15 520
Total Revenue (excluding capital transfers and contributions)	203 581	267 166	273 948	1 210	179 503	133 583	45 920	34%	273 948
Employee costs	92 149	107 017	107 017	8 382	47 942	53 509	(5 567)	-10%	107 017
Remuneration of Councillors	17 014	17 457	17 457	1 405	8 507	8 728	(221)	-3%	17 457
Depreciation & asset impairment	33 632	46 925	46 925	-	-	23 463	(23 463)	-100%	46 925
Finance charges	117	110	110	4	62	55	6	12%	110
Materials and bulk purchases	4 938	23 774	23 774	674	7 018	11 887	(4 869)	-41%	23 774
Transfers and grants	-	5 000	5 318	1 330	5 318	2 500	2 818	113%	5 000
Other expenditure	85 857	176 285	182 749	11 688	65 331	86 309	(20 977)	-24%	183 067
Total Expenditure	233 708	376 569	383 351	23 482	134 178	186 450	(52 272)	-28%	383 351
Surplus/(Deficit)	(30 126)	(109 403)	(109 403)	(22 272)	45 325	(52 867)	98 193	-186%	(109 403)
Transfers recognised - capital	61 324	58 809	58 809	-	45 021	29 405	15 617	53%	58 809
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	31 197	(50 594)	(50 594)	(22 272)	90 346	(23 463)	113 809	-485%	(50 594)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	31 197	(50 594)	(50 594)	(22 272)	90 346	(23 463)	113 809	-485%	(50 594)
Capital expenditure & funds sources									
Capital expenditure	67 606	77 318	78 018	6 451	35 061	38 659	(3 598)	-9%	78 018
Capital transfers recognised	67 606	77 318	78 018	6 451	35 061	38 659	(3 598)	-9%	78 018
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	67 606	77 318	78 018	6 451	35 061	38 659	(3 598)	-9%	78 018
Financial position									
Total current assets	75 685	85 261	90 261	-	207 684	-	-	-	90 261
Total non current assets	355 809	361 950	361 950	-	295 166	-	-	-	361 950
Total current liabilities	17 662	9 284	9 284	-	78 491	-	-	-	9 284
Total non current liabilities	4 221	1 835	1 835	-	3 280	-	-	-	1 835
Community wealth/Equity	409 612	436 091	441 091	-	421 079	-	-	-	441 091
Cash flows									
Net cash from (used) operating	64 354	77 319	78 019	(12 683)	99 613	38 659	(60 953)	-158%	78 019
Net cash from (used) investing	(73 100)	(77 318)	(78 018)	(21 200)	(62 930)	(38 659)	24 271	-63%	(78 018)
Net cash from (used) financing	(1 000)	-	-	3	714	-	(714)	#DIV/0!	-
Cash/cash equivalents at the month/year end	65 694	75 441	75 441	-	76 869	75 440	(1 429)	-2%	39 473
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	53	3 845	166	15 262	917	-	-	-	20 241
Creditors Age Analysis									
Total Creditors	(18)	(1 596)	(1 819)	1 736	(1 773)	(1 073)	1 169	(4 648)	(8 022)

Revenue by Source

An annual budget is worth R5, 3 million. The projected year to date revenue on property rates reflects an amount of R2, 6 million. The actual year to date amount that has been billed reflect an amount of R6, 6 million, which means that the property rates were under-budgeted at an amount of R1, 3 million. We have billed more than the budget by 1, 6 million.

An annual budget is worth R212000. The year to date revenue on service charges (refuse removal) reflect an amount of R106 000. The actual year to date that has been billed reflect an amount of R102 000, which means that the service charges were under-billed by R4 000.

The year to date revenue on the interest on investments reflects an amount of R2, 6 million. The actual year to date that has been received reflect an amount of R2, 8 million, which means that the municipality has received an amount that is more than the projected amount by R200 000. The municipality has actually received 8% more of the total projected amount.

In relation to other income, the budgeted amount to date reflects an amount of R10, 5 million. The projected amount is worth R5, 2 million, and the actual amount received is R3,9 million. That means the municipality has received an amount which is less by R1,3 million as compared to the projected amount.

Operating Expenditure

- **Salaries and Wages**

An annual budget is worth R124, 4 million. An amount of R56, 4 million has been spent as compared to the year to date projections of R62, 2 million.

Although the remaining budget of 55% seems to be positive but the overtime expenditure which was not sufficiently budgeted for will be rigorously monitored to ensure that the municipality does not incur unauthorized expenditure. Also, the travelling claims have shown an increase, therefore departments will need to scrutinize the travelling claims and ensure that controls in relation to the claims are strengthened.

In the month of January 2016 there was an increase in the salaries of Councilors, Senior Managers and Managers. The increases were budgeted for during the annual budget preparation, therefore no adjustment was necessary in this regard.

- **General Expenses**

An annual budget is worth R171, 5 million. An amount of R64, 9 million has been spent as compared to the year to date projections of R85, 7 million. This is due to the slow expenditure patterns in the first quarter of the financial year

Contracted services reflect the budgeted amount of R1 034 000. The actual expenditure to date reflects an amount of R365 000 which is less than the projected amount of R517 000.

Transfers from grants reflect the budgeted amount of R5 million. The actual expenditure to date reflects an amount of R5, 3 million as compared to the projected amount of R2,5 million. The accelerated spending is due to the effective implementation of the free basic service program.

- **Repairs and Maintenance**

An annual budget is worth R23, 7 million. An amount of R7 million has been spent as compared to the year to date projections of R11, 8 million. This is due to the early closure as a result of the December holidays, where a number of invoices were not submitted timeously to the municipality.

Capital Expenditure

- An annual budget is worth R77, 3 million. The year to date actual is expenditure is R35 million which is less than the year to date projected expenditure of R38 million. That means 45% of the budgeted amount has been spent. The municipality advertised in the second quarter of the financial year, and awards were made late December. In the next coming quarters of the financial year there will be an accelerated spending as most of our projects have been handed over to the service providers

1.3.6 Steps taken to address shortfall on operating revenue

- Strengthen debt collection through enforcement of the Debt Collection and Credit Control Policy. The Municipality has appointed the Debt Collector to assist the municipality in collecting the arrear debt.

1.3.7 STEPS TO BE TAKEN IN ADDRESSING THE OVER-EXPENDITURE

- Adherence to the control procedures in budget and monitoring
- Adherence to the control procedures in cash flow management
- Strict control measures should be implemented to ensure that fruitless, wasteful and unnecessary expenditure is prevented.
- Cost cutting measures should be implemented on avoidable expenses like overtime, double pay etc.

1.3.8 Conclusion on the Mid-year Performance Assessment

- Based on the analysis above, an Adjustments budget is necessary to effect the changes in the estimates and bring in line the expenditure budget to the revenue that can be collected.

1.3.9 Proposed Adjustments Budget for 2015/16 Financial Year

1.3.9.1 Introduction

Section 28 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:-

Municipal adjustments budgets

28. (1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget-

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

Section 23 of the Municipal Finance Management Act, 2003 (56/2003): Municipal budget and reporting regulations 393 of 2009 stipulates as follows:-

Timeframes for tabling of adjustments budgets

23. (1) An adjustments budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

After approval of the Mid-year Assessment Report the Chief Financial Officer engaged with all the Departmental Heads to address the outcomes of the assessment report resulting in the proposed adjustments budget discussed below.

1.3.10 Revenue

1.3.10.1 Own Revenue

1. Own revenue will be adjusted upwards by an amount of R5 000 000 which will be funded from our own reserves.

1.3.11 Grants and Subsidies

There is an amount of R1 800 000 that was deposited by DEDEAT (Department of Economic Development, Environmental Affairs and Tourism) in October 2015 to fund the project of Ngqeleni Transfer Station. This funding is not Gazetted but there is an SLA between DEDEAT and the municipality that has been signed and the approved business plan.

In relation to Library Subsidies, there is a downward adjustment of R18 000 which the municipality have over-budgeted the grant that we have received.

1.3.12 Expenditure

1.3.12.1 Analysis of Expenditure

The objective is to give a comprehensive view of expenditures that have been affected during the adjustment budget period.

EXPENDITURE CLASS	APPROVED BUDGET	INCREASE/(DECREASE)	ADJUSTED BUDGET
Salaries & Wages	R124 474 000	Nil	R124 474 000
General Expenses	R101 419 348	R6 082 000	R107 573 348
Repairs & Maintenances	R23 774 000	RNil	R23 774 000
Capital Expenditure	R77 318 000	R700 000	R78 018 000

GENERAL EXPENSES:

The line items that affected the adjustment budget are as follows:

Description	Amount
Telephone	R 3 000 000
Electrification	R 1 300 000
IT Infrastructural development	R 700 000
DEDEAT Grant (Ngqeleni Transfer station)	R 1 800 000
DSRAC Grant (adjustment on grant received)	-R 18 000
Transfers and grants	R318 071
	R 6 782 000

The above expenditures have been funded by funds transferred from our own reserves and DEDEAT Grant.

REPAIRS AND MAINTAINANCE

No adjustment on repairs and maintenance.

CAPITAL EXPENDITURES

This has been adjusted with an amount of R700 000 to buy a new server as the municipality is facing the challenge or risk of not having a back-up.

TRANSFERS AND GRANTS

This line item has been adjusted with an amount of R318 071 as a result of shortfall to subsidies indigent beneficiaries with an alternative energy. This has no effect on budget as the funds shifted from one line item to another.

1.4 BUDGET SCHEDULES

1.4.1 Table B 1 Adjustment Budget Summary

EC155 Nyandeni - Table B1 Adjustments Budget Summary - 25/01/2016

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	5 317	-	-	-	-	-	-	-	5 317	5 637	5 980
Service charges	212	-	-	-	-	-	-	-	212	225	238
Investment revenue	5 300	-	-	-	-	-	-	-	5 300	5 618	5 955
Transfers recognised - operational	245 817	-	-	-	-	-	1 782	1 782	247 599	240 878	236 626
Other own revenue	10 520	-	-	-	-	-	5 000	5 000	15 520	11 206	11 977
Total Revenue (excluding capital transfers and contributions)	267 166	-	-	-	-	-	6 782	6 782	273 948	263 564	259 776
Employee costs	107 017	-	-	-	-	-	-	-	107 017	113 598	120 244
Remuneration of councillors	17 457	-	-	-	-	-	-	-	17 457	18 504	19 615
Depreciation & asset impairment	46 925	-	-	-	-	-	-	-	46 925	61 289	74 557
Finance charges	110	-	-	-	-	-	-	-	110	117	124
Materials and bulk purchases	23 774	-	-	-	-	-	-	-	23 774	25 177	21 706
Transfers and grants	5 000	-	-	-	-	-	318	318	5 318	6 000	5 033
Other expenditure	176 285	-	-	-	-	-	6 464	6 464	182 749	165 184	158 540
Total Expenditure	376 568	-	-	-	-	-	6 782	6 782	383 350	389 870	399 818
Surplus/(Deficit)	(109 403)	-	-	-	-	-	-	-	(109 403)	(126 307)	(140 041)
Transfers recognised - capital	58 809	-	-	-	-	-	-	-	58 809	61 132	64 612
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(50 594)	-	-	-	-	-	-	-	(50 594)	(65 175)	(75 429)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(50 594)	-	-	-	-	-	-	-	(50 594)	(65 175)	(75 429)
Capital expenditure & funds sources											
Capital expenditure	77 318	-	-	-	-	-	700	700	78 018	70 819	65 312
Transfers recognised - capital	77 318	-	-	-	-	-	-	-	77 318	70 819	65 312
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	700	700	700	-	-
Total sources of capital funds	77 318	-	-	-	-	-	700	700	78 018	70 819	65 312
Financial position											
Total current assets	85 261	-	-	-	-	-	5 000	5 000	90 261	84 343	83 386
Total non current assets	361 950	-	-	-	-	-	-	-	361 950	374 190	369 632
Total current liabilities	9 284	-	-	-	-	-	-	-	9 284	8 746	8 238
Total non current liabilities	1 835	-	-	-	-	-	-	-	1 835	1 756	1 683
Community wealth/Equity	436 091	-	-	-	-	-	5 000	5 000	441 091	448 032	443 097
Cash flows											
Net cash from (used) operating	77 319	-	-	-	-	-	700	700	78 019	70 821	65 313
Net cash from (used) investing	(77 318)	-	-	-	-	-	(700)	(700)	(78 018)	(70 819)	(66 312)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	75 441	-	-	-	-	-	-	-	75 441	75 442	75 441
Cash backing/surplus reconciliation											
Cash and investments available	75 440	-	-	-	-	-	5 000	5 000	80 440	78 407	81 552
Application of cash and investments	6 083	-	-	-	-	-	5 760	5 760	11 844	6 838	7 688
Balance - surplus (shortfall)	69 356	-	-	-	-	-	(760)	(760)	68 596	71 569	73 864
Asset Management											
Asset register summary (WDV)	361 950	-	-	-	-	-	700	700	362 650	374 890	370 332
Depreciation & asset impairment	46 925	-	-	-	-	-	-	-	46 925	61 289	74 557
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	23 774	-	-	-	-	-	-	-	23 774	25 177	21 706
Free services											
Cost of Free Basic Services provided	3 989	-	-	-	-	-	-	-	3 989	4 929	3 901
Revenue cost of free services provided	27 935	-	-	-	-	-	-	-	27 935	28 935	27 967
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	4	-	-	-	-	-	-	-	4	4	4
Refuse:	1	-	-	-	-	-	-	-	1	1	1

1.4.2 Table B2 Adjustment Budget Financial Performance by standard classification

EC155 Nyandeni - Table B2 Adjustments Budget Financial Performance (standard classification) - 25/01/2016

Standard Description	Ref	Budget Year 2015/16										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2016/17	+2 2017/18
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Standard													
<i>Governance and administration</i>		231 299	231 299	-	-	-	-	3 700	3 700	234 999	233 337	228 934	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	
Budget and treasury office		230 549	230 549	-	-	-	-	3 700	3 700	234 249	232 487	227 934	
Corporate services		750	750	-	-	-	-	-	-	750	850	1 000	
<i>Community and public safety</i>		9 399	9 399	-	-	-	-	1 782	1 782	11 181	9 963	10 562	
Community and social services		456	456	-	-	-	-	1 782	1 782	2 238	483	514	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		8 943	8 943	-	-	-	-	-	-	8 943	9 480	10 048	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		60 065	60 065	-	-	-	-	-	-	60 065	61 171	64 654	
Planning and development		37	37	-	-	-	-	-	-	37	39	42	
Road transport		60 028	60 028	-	-	-	-	-	-	60 028	61 132	64 612	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		25 212	25 212	-	-	-	-	1 300	1 300	26 512	20 225	20 238	
Electricity		25 000	25 000	-	-	-	-	1 300	1 300	26 300	20 000	20 000	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		212	212	-	-	-	-	-	-	212	225	238	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	325 975	325 975	-	-	-	-	6 782	6 782	332 757	324 696	324 388	
Expenditure - Standard													
<i>Governance and administration</i>		174 526	174 526	-	-	-	-	3 700	3 700	178 226	190 366	208 265	
Executive and council		62 214	62 214	-	-	-	-	-	-	62 214	63 176	65 342	
Budget and treasury office		81 154	81 154	-	-	-	-	-	-	81 154	97 629	112 355	
Corporate services		31 158	31 158	-	-	-	-	3 700	3 700	34 858	29 560	30 568	
<i>Community and public safety</i>		50 898	50 898	-	-	-	-	1 782	1 782	52 680	51 648	51 749	
Community and social services		46 424	46 424	-	-	-	-	1 782	1 782	48 206	48 154	49 596	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		2 532	2 532	-	-	-	-	-	-	2 532	1 538	932	
Housing		1 942	1 942	-	-	-	-	-	-	1 942	1 956	1 221	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		122 953	122 953	-	-	-	-	-	-	122 953	126 582	118 493	
Planning and development		16 525	16 525	-	-	-	-	-	-	16 525	16 997	17 524	
Road transport		106 428	106 428	-	-	-	-	-	-	106 428	109 585	100 969	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		28 192	28 192	-	-	-	-	1 300	1 300	29 492	21 274	21 309	
Electricity		25 000	25 000	-	-	-	-	1 300	1 300	26 300	20 000	20 000	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		3 192	3 192	-	-	-	-	-	-	3 192	1 274	1 309	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	376 568	376 568	-	-	-	-	6 782	6 782	383 350	389 870	399 817	
Surplus/ (Deficit) for the year		(50 594)	(50 594)	-	-	-	-	-	-	(50 594)	(65 175)	(75 429)	

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

EC155 Nyandeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/01/2016

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		230 549	230 549	-	-	-	-	3 700	3 700	234 249	232 487	227 934
Vote 3 - CORPORATE SERVICES		750	750	-	-	-	-	-	-	750	850	1 000
Vote 4 - COMMUNITY & SOCIAL SERVICES		9 611	9 611	-	-	-	-	1 782	1 782	11 393	10 187	10 801
Vote 5 - PLANNING AND DEVELOPMENT		37	37	-	-	-	-	-	-	37	39	42
Vote 6 - INFRASTRUCTURE		85 028	85 028	-	-	-	-	1 300	1 300	86 328	81 132	84 612
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	325 975	325 975	-	-	-	-	6 782	6 782	332 757	324 696	324 388
Expenditure by Vote	1											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATION		62 214	62 214	-	-	-	-	-	-	62 214	63 176	65 342
Vote 2 - BUDGET & TREASURY		81 154	81 154	-	-	-	-	-	-	81 154	97 629	112 355
Vote 3 - CORPORATE SERVICES		31 158	31 158	-	-	-	-	3 700	3 700	34 858	29 560	30 568
Vote 4 - COMMUNITY & SOCIAL SERVICES		52 148	52 148	-	-	-	-	1 782	1 782	53 930	50 966	51 838
Vote 5 - PLANNING AND DEVELOPMENT		18 467	18 467	-	-	-	-	-	-	18 467	18 953	18 745
Vote 6 - INFRASTRUCTURE		131 428	131 428	-	-	-	-	1 300	1 300	132 728	129 585	120 969
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	376 568	376 568	-	-	-	-	6 782	6 782	383 350	389 870	399 817
Surplus/ (Deficit) for the year	2	(50 594)	(50 594)	-	-	-	-	-	-	(50 594)	(65 175)	(75 429)

1.4.4 Table B4 Adjustment Budget Financial performance (revenue & expenditure)

EC155 Nyandeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/01/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2016/17	+2 2017/18
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	5 317	-	-	-	-	-	-	-	5 317	5 637	5 980
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	212	-	-	-	-	-	-	-	212	225	238
Service charges - other												
Rental of facilities and equipment		175								175	185	197
Interest earned - external investments		5 300								5 300	5 618	5 955
Interest earned - outstanding debtors												
Dividends received												
Fines		53								53	56	60
Licences and permits		8 890								8 890	9 423	9 989
Agency services												
Transfers recognised - operating		245 817						1 782	1 782	247 599	240 878	235 626
Other revenue	2	1 402	-	-	-	-	-	5 000	5 000	6 402	1 541	1 732
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		267 166						6 782	6 782	273 948	263 564	259 776
Expenditure By Type												
Employee related costs		107 017	-	-	-	-	-	-	-	107 017	113 598	120 244
Remuneration of councillors		17 457								17 457	18 504	19 615
Debt impairment		3 668								3 668	3 884	4 102
Depreciation & asset impairment		46 925								46 925	61 289	74 567
Finance charges		110								110	117	124
Bulk purchases		-								-	-	-
Other materials		23 774								23 774	25 177	21 706
Contracted services		1 034								1 034	1 095	1 156
Transfers and grants		5 000						318	318	5 318	6 000	5 033
Other expenditure		171 584						6 464	6 464	178 048	160 205	153 282
Loss on disposal of PPE												
Total Expenditure		376 568						6 782	6 782	383 350	389 870	399 818
Surplus/(Deficit)		(109 403)								(109 403)	(126 307)	(140 041)
Transfers recognised - capital		58 809								58 809	61 132	64 612
Contributions recognised - capital												
Contributed assets												
Surplus/(Deficit) before taxation		(50 594)								(50 594)	(65 175)	(75 429)
Taxation												
Surplus/(Deficit) after taxation		(50 594)								(50 594)	(65 175)	(75 429)
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		(50 594)								(50 594)	(65 175)	(75 429)
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		(50 594)								(50 594)	(65 175)	(75 429)

1.4.5 Table B5 Adjustment Capital Expenditure Budget by Vote and Funding

EC155 Nyandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/01/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2016/17	+2 2017/18
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL GOVERNANCE AND ADMINISTRATION		1 300	-	-	-	-	-	-	-	1 300	-	-
Vote 2 - BUDGET & TREASURY		500	-	-	-	-	-	-	-	500	230	559
Vote 3 - CORPORATE SERVICES		4 356	-	-	-	-	-	700	700	5 056	1 142	1 523
Vote 4 - COMMUNITY & SOCIAL SERVICES		3 141	-	-	-	-	-	-	-	3 141	249	263
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURE		68 021	-	-	-	-	-	-	-	68 021	69 198	62 967
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		77 318	-	-	-	-	-	700	700	78 018	70 819	65 312
Total Capital Expenditure - Vote		77 318	-	-	-	-	-	700	700	78 018	70 819	65 312
Capital Expenditure - Standard												
Governance and administration		6 156	-	-	-	-	-	700	700	6 856	1 372	2 082
Executive and council		1 300	-	-	-	-	-	-	-	1 300	-	-
Budget and treasury office		500	-	-	-	-	-	-	-	500	230	559
Corporate services		4 356	-	-	-	-	-	700	700	5 056	1 142	1 523
Community and public safety		1 106	-	-	-	-	-	-	-	1 106	-	-
Community and social services		106	-	-	-	-	-	-	-	106	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1 000	-	-	-	-	-	-	-	1 000	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		68 021	-	-	-	-	-	-	-	68 021	69 198	62 967
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		68 021	-	-	-	-	-	-	-	68 021	69 198	62 967
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		2 035	-	-	-	-	-	-	-	2 035	249	263
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		2 035	-	-	-	-	-	-	-	2 035	249	263
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	77 318	-	-	-	-	-	700	700	78 018	70 819	65 312
Funded by:												
National Government		55 869	-	-	-	-	-	-	-	55 869	58 075	61 381
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		21 449	-	-	-	-	-	-	-	21 449	12 744	3 931
Total Capital transfers recognised	4	77 318	-	-	-	-	-	-	-	77 318	70 819	65 312
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	700	700	700	-	-
Total Capital Funding		77 318	-	-	-	-	-	700	700	78 018	70 819	65 312

1.4.6 Table B6 Adjustment Budget Financial Position

EC155 Nyandeni - Table B6 Adjustments Budget Financial Position - 25/01/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2016/17	+2 2017/18
R thousands												
ASSETS												
Current assets												
Cash		25 991							-	25 991	25 991	25 991
Call investment deposits	1	49 448	-	-	-	-	-	5 000	5 000	54 448	52 415	55 560
Consumer debtors	1	9 661	-	-	-	-	-	-	-	9 661	5 777	1 675
Other debtors												
Current portion of long-term receivables												
Inventory		159								159	159	159
Total current assets		85 261	-	-	-	-	-	5 000	5 000	90 261	84 343	83 386
Non current assets												
Long-term receivables												
Investments												
Investment property		60 473								60 473	60 473	60 473
Investment in Associate												
Property, plant and equipment	1	299 460	-	-	-	-	-	-	-	299 460	312 940	308 339
Agricultural												
Biological												
Intangible		2 017								2 017	777	820
Other non-current assets												
Total non current assets		361 950	-	-	-	-	-	-	-	361 950	374 190	369 632
TOTAL ASSETS		447 211	-	-	-	-	-	5 000	5 000	452 211	458 534	453 019
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing												
Consumer deposits												
Trade and other payables		9 284	-	-	-	-	-	-	-	9 284	8 746	8 238
Provisions												
Total current liabilities		9 284	-	-	-	-	-	-	-	9 284	8 746	8 238
Non current liabilities												
Borrowing	1	1 600	-	-	-	-	-	-	-	1 600	1 507	1 420
Provisions	1	235	-	-	-	-	-	-	-	235	249	263
Total non current liabilities		1 835	-	-	-	-	-	-	-	1 835	1 756	1 683
TOTAL LIABILITIES		11 120	-	-	-	-	-	-	-	11 120	10 502	9 922
NET ASSETS	2	436 091	-	-	-	-	-	5 000	5 000	441 091	448 032	443 097
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		436 091	-	-	-	-	-	-	-	436 091	448 032	443 097
Reserves								5 000	5 000	5 000		
Minorities' interests												
TOTAL COMMUNITY WEALTH/EQUITY		436 091	-	-	-	-	-	5 000	5 000	441 091	448 032	443 097

1.4.7 Table B7 Adjustment Budget Cash Flow

EC155 Nyandeni - Table B7 Adjustments Budget Cash Flows - 25/01/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2016/17	+2 2017/18
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges		5 317							-	5 317	5 637	5 980
Service charges		212							-	212	225	238
Other revenue		10 520						5 000	5 000	15 520	11 206	11 977
Government - operating	1	245 817						1 782	1 782	247 599	240 878	235 626
Government - capital	1	58 809							-	58 809	61 132	64 612
Interest		5 300							-	5 300	5 618	5 955
Dividends									-	-		
Payments												
Suppliers and employees		(243 546)						(6 082)	(6 082)	(249 628)	(247 758)	(253 919)
Finance charges		(110)							-	(110)	(117)	(124)
Transfers and Grants	1	(5 000)							-	(5 000)	(6 000)	(5 032)
NET CASH FROM/(USED) OPERATING ACTIVITIES		77 319	-	-	-	-	-	700	700	78 019	70 821	65 313
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (Increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(77 318)						(700)	(700)	(78 018)	(70 819)	(65 312)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(77 318)	-	-	-	-	-	(700)	(700)	(78 018)	(70 819)	(65 312)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		1	-	-	-	-	-	-	-	1	2	1
Cash/cash equivalents at the year begin:	2	75 440							-	75 440	75 440	75 440
Cash/cash equivalents at the year end:	2	75 441							-	75 441	75 442	75 441

1.4.8 Table B8 Cash Backed Reserves Accumulated surplus reconciliation

EC155 Nyandeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25/01/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	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	75 441	-	-	-	-	-	-	-	75 441	75 442	75 441
Other current investments > 90 days		(1)	-	-	-	-	-	5 000	5 000	4 999	2 965	6 111
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		75 440	-	-	-	-	-	5 000	5 000	80 440	78 407	81 552
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	6 083	-	-	-	-	-	760	760	6 844	6 838	7 688
Other provisions												
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	5 000	5 000	5 000	-	-
Total Application of cash and investments:		6 083	-	-	-	-	-	5 760	5 760	11 844	6 838	7 688
Surplus(shortfall)		69 356	-	-	-	-	-	(760)	(760)	68 596	71 569	73 864

1.4.9 Table B9 Asset Management

EC155 Nyandeni - Table B9 Asset Management - 25/01/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2016/17 Adjusted Budget	+2 2017/18 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		236 656	-	-	-	-	-	-	-	236 656	240 261	234 881
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		235	-	-	-	-	-	-	-	235	249	263
Infrastructure		236 891	-	-	-	-	-	-	-	236 891	240 510	235 144
Community		2 739	-	-	-	-	-	-	-	2 739	2 951	2 361
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		60 473	-	-	-	-	-	-	-	60 473	60 473	60 473
Other assets		59 829	-	-	-	-	700	700	700	60 529	70 179	71 534
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		2 017	-	-	-	-	-	-	-	2 017	777	820
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	361 950	-	-	-	-	700	700	700	362 650	374 890	370 332
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		46 925	-	-	-	-	-	-	-	46 925	61 289	74 557
Repairs and Maintenance by asset class	3	23 774	-	-	-	-	-	-	-	23 774	25 177	21 706
Infrastructure - Road transport		21 000	-	-	-	-	-	-	-	21 000	22 239	19 604
Infrastructure - Electricity		522	-	-	-	-	-	-	-	522	553	584
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		21 522	-	-	-	-	-	-	-	21 522	22 792	20 187
Community		170	-	-	-	-	-	-	-	170	180	190
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	2 082	-	-	-	-	-	-	-	2 082	2 205	1 329
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		70 699	-	-	-	-	-	-	-	70 699	86 466	96 263
Renewal of Existing Assets as % of total capex		0,0%	0,0%							0,0%	0,0%	0,0%
Renewal of Existing Assets as % of deprecn"		0,0%	0,0%							0,0%	0,0%	0,0%
R&M as a % of PPE		6,6%	0,0%							6,6%	6,7%	5,9%
Renewal and R&M as a % of PPE		6,6%	0,0%							6,6%	6,7%	5,9%

1.5 Municipal Manager's Quality Certification

I _____, Municipal Manager of the Nyandeni Local Municipality hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act 56 of 2003 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.

Signature

Mrs N. Nomandela
Municipal Manager
Nyandeni Local Municipality

Date
