

Fetakgomo Local Municipality



2014/15-2016/17

Adjustment Budget- February 2015

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ADJUSTMENT BUDGET

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Municipal Manager's Quality certification

I, **Nkwane Danger Matumane**, Municipal Manager of Fetakgomo Local Municipality, hereby certify that the adjustment budget has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act and that it is consistent with the Integrated Development Plan

1 Print name: MAREDI MOHUBE FRANK

Municipal Manager of Fetakgomo Local Municipality

Signature : [Handwritten Signature]

Date : 28/02/2015

1.2 Draft Council Resolution

The Mayor of the municipality Councillor Raesetja Sefala hereby tables the following resolution for approval in line with section 28 of the MFMA. That Council approve;

- 1.2.1 That Fetakgomo Municipal Council approves the adjustment budget of the municipality for the financial year 2014/15 to 2016/2017 as per budget tables.*
- 1.2.2 That no changes to the tariffs are indicated in the adjustment.*
- 1.2.3 The adjustment is consistent with the adopted budget and performance objectives highlighted in the SDBIP.*
- 1.2.4 That corresponding changes have been made to the SDBIP.*

1.3 EXECUTIVE SUMMARY

This adjustment budget has been compiled in terms of section 28 of the MFMA, the Municipal Budgeting and Reporting Regulation (MBRR) notice no 31804 of 2009, the provisions of the MFMA, the provisions of the MSA and various budget circulars which guide the process, content and the format of municipal budgets.

The adjustment budget document must be read together with the adopted Integrated Development Plan (IDP), annual budget and the Service Delivery and Budget Implementation Plan (SDBIP) to gain a full understanding of its meaning.

In the annual budget, the Mayor indicated service delivery targets over the medium term. These targets have not been changed in any way through this adjustment budget. This budget can at best be described as a technical adjustment budget in that it allocates rolled over funds from Municipal Infrastructure Grant following an approval by National Treasury.

EXPLANATION ON HOW THE ADJUSTMENT BUDGET AFFECTS THE ANNUAL BUDGET

The changes to the budget on the revenue side amounts to a decrease in revenue by R120 000 due to downward adjustment in revenue estimates for agency income of R200 000.00 while sales of tender documents has been adjusted upward by R120 000.00 resulting from increased number of interest on tenders during the first six months. Furthermore, revenue estimates for Escort fess has been revised downward due to less request for the service.

On the expenditure side, changes to the budget amount to an increase of R 2 464 158.00 due to various movements in budget items. These include an increase of R 1 000 000.00 for depreciation based on recent audit figures, upward adjustment for remuneration of councillors due to initial under projection and increases for the preparation of financial statements and asset register which were initially not budget for in the current year.

The effect of the adjustment on the adopted budget is that the budget moves from an operating surplus of R 1 610 472 to a deficit of R 973 686.

With regard to capital budget, the changes result in a net increase of the budget by R51 175 to R 34,335,017. Various changes affects the movements including an addition of R 5 000 000 for acquisition of transformers for outstanding high mast lights, reduction or removal of roads projects to the value of R 4 732 175 and project savings for completed projects and as well minor increases for projects under budgeted for.

Budget tables are included to show budget movements as prescribed by National treasury budget regulation.

REVENUE PERFORMANCE

LIM474 Fetakgomo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfor e. Unavo id.	Nat. or Prov. Govt	Other Adjust s.	Total Adjusts.	Adjust ed Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	9,000	9,000	-	-	-	-	-	-	9,000	9,900	10,593
Property rates - penalties & collection charges		22	22							22	24	25
Service charges - refuse revenue	2	3,420	3,420	-	-	-	-	-	-	3,420	3,766	4,030
Service charges - other		187	187					80	80	267	97	104
Rental of facilities and equipment		271	271							271	325	347
Interest earned - external investments		1,550	1,550							1,550	1,663	1,779
Interest earned - outstanding debtors		74	74							74	79	84
Dividends received		-	-							-	-	-
Fines		550	550							550	600	642
Licences and permits		2,000	2,000							2,000	2,250	2,408
Agency services		550	550					(200)	(200)	350	650	696
Transfers recognised - operating		68,362	69,273							69,273	87,130	88,952
Other revenue	2	4,005	4,068	-	-	-	-	-	-	4,068	4,326	4,629
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		89,992	90,966	-	-	-	-	(120)	(120)	90,846	110,809	114,289

Adjustment budget on the revenue section are shown in the table above. In overall, the revenue budget is adjusted downward by R 120 000 to R 90, 846 million. The revenue estimates the two outer years have not changed and remains realistic.

The reduction is on agency income which shows that revenue performance is below the budgeted estimates while other income increases due to high performance on income for sale of tender documents.

There is little interest for escort services in which case the revenue estimates from the service is adjusted downward by R 40 000.

EXPENDITURE PERFORMANCE

LIM474 Fetakgomo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accu m. Funds	Multi-year capital	Unfor e. Unavo id.	Nat. or Prov. Govt	Other Adjust s.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Expenditure By Type	-											
Employee related costs		34,683	35,529	-	-	-	-	(1,182)	(1,182)	34,348	37,672	40,309
Remuneration of councillors		8,102	8,102	-	-	-	-	203	203	8,305	8,501	8,669
Debt impairment		10,352	10,352	-	-	-	-	-	-	10,352	11,387	12,184
Depreciation & asset impairment		4,000	4,000	-	-	-	-	1,000	1,000	5,000	4,512	4,828
Finance charges		93	93	-	-	-	-	-	-	93	100	107
Bulk purchases		1,700	1,700	-	-	-	-	-	-	1,700	1,870	2,001
Other materials				-	-	-	-	-	-	-	-	-
Contracted services		3,000	3,000	-	-	-	-	200	200	3,200	3,240	3,467
Transfers and grants				-	-	-	-	-	-	-	-	-
Other expenditure		25,543	26,879	-	-	-	-	2,243	2,243	29,122	31,927	34,225
Loss on disposal of PPE				-	-	-	-	-	-	-	-	-
Total Expenditure		87,473	89,655	-	-	-	-	2,464	2,464	92,120	99,210	105,790

LIM474 Fetakgomo - Table B5 Adjustments Capital Expenditure Budget by vote and funding - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfor. Unav. id.	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		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 5 - COMMUNITY SERVICES	2	11,095	18,153	-	-	-	-	-	-	18,153	8,000	10,546
Vote 8 - INFRASTRUCTURE		8,438	10,665	-	-	-	-	211	211	10,876	12,751	13,500
Capital multi-year expenditure sub-total	3	19,532	28,818	-	-	-	-	211	211	29,030	20,751	24,046
Single-year expenditure to be adjusted												
Vote 1 - CORPORATE SERVICES	2	990	990	-	-	-	-	-	-	990	450	490
Vote 2 - EXECUTIVE & COUNCIL		200	200	-	-	-	-	(30)	(30)	170	300	550
Vote 3 - MUNICIPAL MANAGER		70	70	-	-	-	-	-	-	70	-	40
Vote 4 - BUDGET & TREASURY		120	120	-	-	-	-	20	20	140	100	-
Vote 5 - COMMUNITY SERVICES		2,671	3,021	-	-	-	-	(200)	(200)	2,821	9,581	3,330
Vote 6 - TECHNICAL SERVICES		150	350	-	-	-	-	50	50	400	100	150
Vote 7 - DEVELOPMENT PLANNING		20	20	-	-	-	-	-	-	20	-	100
Vote 8 - INFRASTRUCTURE		695	695	-	-	-	-	-	-	695	674	259
Capital single-year expenditure sub-total		4,916	5,466	-	-	-	-	(160)	(160)	5,306	11,204	4,919
Total Capital Expenditure - Vote		24,448	34,284	-	-	-	-	51	51	34,335	31,955	28,965
Capital Expenditure - Standard												
Governance and administration		1,380	1,380	-	-	-	-	(10)	(10)	1,370	850	1,080
Executive and council		270	270	-	-	-	-	(30)	(30)	240	300	590
Budget and treasury office		120	120	-	-	-	-	-	-	120	100	-
Corporate services		990	990	-	-	-	-	20	20	1,010	450	490
Community and public safety		13,765	21,174	-	-	-	-	(200)	(200)	20,974	17,581	13,876
Community and social services		13,765	21,174	-	-	-	-	(200)	(200)	20,974	17,581	13,876
Economic and environmental services		9,303	11,730	-	-	-	-	261	261	11,991	13,525	14,009
Planning and development		9,303	11,730	-	-	-	-	261	261	11,991	13,525	14,009
Total Capital Expenditure - Standard	3	24,448	34,284	-	-	-	-	51	51	34,335	31,955	28,965
Funded by:												
National Government		20,532	28,968	-	-	-	-	-	-	28,968	21,173	21,911
Total Capital transfers recognised	4	20,532	28,968	-	-	-	-	-	-	28,968	21,173	21,911
Internally generated funds		3,916	5,316	-	-	-	-	51	51	5,367	10,783	7,054
Total Capital Funding		24,448	34,284	-	-	-	-	51	51	34,335	31,955	28,965

CAPITAL EXPENDITURE PERFORMANCE

Capital budget has been adjusted upward to R 34 283 841 from R 24 447 980.

An amount of R8 500 000 was unspent at the end of previous financial year 2013/14. An approval was granted by National Treasury to roll over the funds. This amount has been allocated to existing projects which were not completed at the end of last financial year.

Adjustment Budget Tables

LIM474 Fetakgomo - Table B1 Adjustments Budget Summary - November 2014

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	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	9,022	9,022	-	-	-	-	-	-	9,022	9,924	10,618
Service charges	3,607	3,607	-	-	-	-	-	-	3,607	3,863	4,134
Investment revenue	1,550	1,550	-	-	-	-	80	80	1,550	1,663	1,779
Transfers recognised - operational	68,362	69,273	-	-	-	-	-	-	69,273	87,130	88,952
Other own revenue	7,451	7,514	-	-	-	-	-	(200)	7,314	8,229	8,805
Total Revenue (excluding capital transfers and contributions)	89,992	90,966	-	-	-	-	(120)	(120)	90,846	110,809	114,289
Employee costs	34,683	35,529	-	-	-	-	(1,182)	(1,182)	34,348	37,672	40,309
Remuneration of councillors	8,102	8,102	-	-	-	-	203	203	8,305	8,501	8,669
Depreciation & asset impairment	4,000	4,000	-	-	-	-	1,000	1,000	5,000	4,512	4,828
Finance charges	93	93	-	-	-	-	-	-	93	100	107
Materials and bulk purchases	1,700	1,700	-	-	-	-	-	-	1,700	1,870	2,001
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38,895	40,231	-	-	-	-	2,443	2,443	42,674	46,554	49,876
Total Expenditure	87,473	89,655	-	-	-	-	2,464	2,464	92,120	99,210	105,790
Surplus/(Deficit)	2,519	1,310	-	-	-	-	(2,584)	(2,584)	(1,274)	11,600	8,499
Transfers recognised - capital	20,532	20,532	-	-	-	-	-	-	20,532	21,173	21,911
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	23,052	21,843	-	-	-	-	(2,584)	(2,584)	19,259	32,772	30,410
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	23,052	21,843	-	-	-	-	(2,584)	(2,584)	19,259	32,772	30,410
Capital expenditure & funds sources											
Capital expenditure	24,448	34,284	-	-	-	-	51	51	34,335	31,955	28,965
Transfers recognised - capital	20,532	28,968	-	-	-	-	-	-	28,968	21,173	21,911
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3,916	5,316	-	-	-	-	51	51	5,367	10,783	7,054
Total sources of capital funds	24,448	34,284	-	-	-	-	51	51	34,335	31,955	28,965
Financial position											
Total current assets	12,159	12,159	-	-	-	-	2,161	2,161	14,320	15,728	14,920
Total non current assets	138,639	138,639	-	-	-	-	(10,660)	(10,660)	127,979	155,066	175,412
Total current liabilities	2,471	2,471	-	-	-	-	8,541	8,541	11,012	13,503	11,075
Total non current liabilities	2,101	2,101	-	-	-	-	-	-	2,101	3,308	3,326
Community wealth/Equity	146,226	146,226	-	-	-	-	(8,700)	(8,700)	137,526	163,983	184,362
Cash flows											
Net cash from (used) operating	23,184	23,184	-	-	-	-	(591)	(591)	22,594	22,399	26,454
Net cash from (used) investing	(23,226)	(27,427)	-	-	-	-	(51)	(51)	(27,478)	(27,162)	(26,068)
Net cash from (used) financing	(229)	(229)	-	-	-	-	-	-	(229)	(276)	(326)
Cash/cash equivalents at the year end	7,524	3,323	-	-	-	-	(642)	(642)	2,681	2,485	2,545

Cash backing/surplus reconciliation												
Cash and investments available	8,772	8,772	-	-	-	-	2,145	2,145	10,917	12,813	11,426	
Application of cash and investments	1,297	1,298	-	-	-	-	8,318	8,318	9,617	11,876	8,151	
Balance - surplus (shortfall)	7,475	7,474	-	-	-	-	(6,173)	(6,173)	1,300	936	3,275	
Asset Management												
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment	4,000	4,000	-	-	-	-	1,000	1,000	5,000	4,512	4,828	
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-	
Repairs and Maintenance	1,522	1,362	-	-	-	-	(186)	(186)	1,177	1,800	1,954	
Free services												
Cost of Free Basic Services provided	91	91	-	-	-	-	-	-	91	98	104	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	28	28	-	-	-	-	-	-	28	28	28	

LIM474 Fetakomo - Table B2 Adjustments Budget Financial Performance (standard classification) - November 2014

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfor e. Unavod.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5 A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Governance and administration		63,535	63,535	-	-	-	-	120	120	63,655	79,153	81,669
Executive and council		17,911	17,911	-	-	-	-	-	-	17,911	23,194	23,682
Budget and treasury office		22,387	22,387	-	-	-	-	120	120	22,507	25,635	27,051
Corporate services		23,237	23,237	-	-	-	-	-	-	23,237	30,324	30,936
Community and public safety		17,311	17,341	-	-	-	-	(240)	(240)	17,101	19,900	20,663
Community and social services		17,311	17,341	-	-	-	-	(240)	(240)	17,101	19,900	20,663
Economic and environmental services		9,145	30,442	-	-	-	-	-	-	30,442	33,107	34,153
Planning and development		9,145	30,442	-	-	-	-	-	-	30,442	33,107	34,153
Total Revenue - Standard	2	89,992	111,318	-	-	-	-	(120)	(120)	111,198	132,160	136,485
Expenditure - Standard												
Governance and administration		63,159	63,940	-	-	-	-	-	-	63,940	72,204	76,864
Executive and council		17,818	17,819	-	-	-	-	-	-	17,819	19,790	20,780
Budget and treasury office		24,923	25,523	-	-	-	-	-	-	25,523	30,361	32,486
Corporate services		20,419	20,599	-	-	-	-	-	-	20,599	22,054	23,597
Community and public safety		12,490	12,510	-	-	-	-	-	-	12,510	13,541	14,488
Community and social services		12,490	12,510	-	-	-	-	-	-	12,510	13,541	14,488
Economic and environmental services		11,824	13,506	-	-	-	-	-	-	13,506	13,465	14,438
Planning and development		11,824	13,506	-	-	-	-	-	-	13,506	13,465	14,438
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	87,473	89,955	-	-	-	-	-	-	89,955	99,210	105,790
Surplus/ (Deficit) for the year		2,519	21,363	-	-	-	-	(120)	(120)	21,243	32,951	30,695

LIM474 Fetakgomo - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - November 2014

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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		
Revenue by Vote	1											
Vote 1 - CORPORATE SERVICES		23,237	23,237	-	-	-	-	-	-	23,237	30,324	30,936
Vote 2 - EXECUTIVE & COUNCIL		14,094	14,094	-	-	-	-	-	-	14,094	18,207	18,597
Vote 3 - MUNICIPAL MANAGER		3,817	3,817	-	-	-	-	-	-	3,817	4,988	5,085
Vote 4 - BUDGET & TREASURY		22,387	22,387	-	-	-	-	-	-	22,387	25,635	27,051
Vote 5 - COMMUNITY SERVICES		17,311	17,341	-	-	-	-	-	-	17,341	19,900	20,663
Vote 6 - TECHNICAL SERVICES		23,933	23,997	-	-	-	-	-	-	23,997	25,612	26,511
Vote 7 - DEVELOPMENT PLANNING		5,745	6,625	-	-	-	-	-	-	6,625	7,495	7,642
Total Revenue by Vote	2	110,524	111,498	-	-	-	-	-	-	111,498	132,160	136,485
Expenditure by Vote	1											
Vote 1 - CORPORATE SERVICES		20,419	20,599	-	-	-	-	-	-	20,599	22,054	23,597
Vote 2 - EXECUTIVE & COUNCIL		13,942	13,943	-	-	-	-	-	-	13,943	15,101	15,731
Vote 3 - MUNICIPAL MANAGER		3,876	3,876	-	-	-	-	-	-	3,876	4,688	5,049
Vote 4 - BUDGET & TREASURY		24,923	25,223	-	-	-	-	-	-	25,223	30,361	32,486
Vote 5 - COMMUNITY SERVICES		12,490	12,510	-	-	-	-	-	-	12,510	13,541	14,488
Vote 6 - TECHNICAL SERVICES		6,423	6,423	-	-	-	-	-	-	6,423	7,431	7,979
Vote 7 - DEVELOPMENT PLANNING		5,401	7,083	-	-	-	-	-	-	7,083	6,034	6,459
Total Expenditure by Vote	2	87,473	89,655	-	-	-	-	-	-	89,655	99,210	105,790
Surplus/ (Deficit) for the year	2	23,052	21,843	-	-	-	-	-	-	21,843	32,951	30,695

LIM474 Fetakgomo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	9,000	9,000	-	-	-	-	-	-	9,000	9,900	10,593
Property rates - penalties & collection charges		22	22	-	-	-	-	-	-	22	24	25
Service charges - refuse revenue	2	3,420	3,420	-	-	-	-	-	-	3,420	3,766	4,030
Service charges - other		187	187	-	-	-	-	80	80	267	97	104
Rental of facilities and equipment		271	271	-	-	-	-	-	-	271	325	347
Interest earned - external investments		1,550	1,550	-	-	-	-	-	-	1,550	1,663	1,779
Interest earned - outstanding debtors		74	74	-	-	-	-	-	-	74	79	84
Fines		550	550	-	-	-	-	-	-	550	600	642
Licences and permits		2,000	2,000	-	-	-	-	-	-	2,000	2,250	2,408
Agency services		550	550	-	-	-	-	(200)	(200)	350	650	696
Transfers recognised - operating		68,362	69,273	-	-	-	-	-	-	69,273	87,130	88,952
Other revenue	2	4,005	4,068	-	-	-	-	-	-	4,068	4,326	4,629
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		89,992	90,966	-	-	-	-	(120)	(120)	90,846	110,809	114,289
Expenditure By Type												
Employee related costs		34,683	35,529	-	-	-	-	(1,182)	(1,182)	34,348	37,672	40,309
Remuneration of councillors		8,102	8,102	-	-	-	-	203	203	8,305	8,501	8,669
Debt impairment		10,352	10,352	-	-	-	-	-	-	10,352	11,387	12,184
Depreciation & asset impairment		4,000	4,000	-	-	-	-	1,000	1,000	5,000	4,512	4,828
Finance charges		93	93	-	-	-	-	-	-	93	100	107
Bulk purchases		1,700	1,700	-	-	-	-	-	-	1,700	1,870	2,001
Contracted services		3,000	3,000	-	-	-	-	200	200	3,200	3,240	3,467
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		25,543	26,879	-	-	-	-	2,243	2,243	29,122	31,927	34,225
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		87,473	89,655	-	-	-	-	2,464	2,464	92,120	99,210	105,790
Surplus/(Deficit)		2,519	1,310	-	-	-	-	(2,584)	(2,584)	(1,274)	11,600	8,499
Transfers recognised - capital		20,532	20,532	-	-	-	-	-	-	20,532	21,173	21,911
Surplus/(Deficit) before taxation		23,052	21,843	-	-	-	-	(2,584)	(2,584)	19,259	32,772	30,410
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		23,052	21,843	-	-	-	-	(2,584)	(2,584)	19,259	32,772	30,410
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		23,052	21,843	-	-	-	-	(2,584)	(2,584)	19,259	32,772	30,410
Surplus/ (Deficit) for the year		23,052	21,843	-	-	-	-	(2,584)	(2,584)	19,259	32,772	30,410

LIM474 Fetakgomo - Table B5 Adjustments Capital Expenditure Budget by vote and funding - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 5 - COMMUNITY SERVICES	2	11,095	18,153	-	-	-	-	-	-	18,153	8,000	10,546
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DEVELOPMENT PLANNING		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - INFRASTRUCTURE		8,438	10,665	-	-	-	-	211	211	10,876	12,751	13,500
Capital multi-year expenditure sub-total	3	19,532	28,818	-	-	-	-	211	211	29,030	20,751	24,046
Single-year expenditure to be adjusted												
Vote 1 - CORPORATE SERVICES	2	990	990	-	-	-	-	-	-	990	450	490
Vote 2 - EXECUTIVE & COUNCIL		200	200	-	-	-	-	(30)	(30)	170	300	550
Vote 3 - MUNICIPAL MANAGER		70	70	-	-	-	-	-	-	70	-	40
Vote 4 - BUDGET & TREASURY		120	120	-	-	-	-	20	20	140	100	-
Vote 5 - COMMUNITY SERVICES		2,671	3,021	-	-	-	-	(200)	(200)	2,821	9,581	3,330
Vote 6 - TECHNICAL SERVICES		150	350	-	-	-	-	50	50	400	100	150
Vote 7 - DEVELOPMENT PLANNING		20	20	-	-	-	-	-	-	20	-	100
Vote 8 - INFRASTRUCTURE		695	695	-	-	-	-	-	-	695	674	259
Capital single-year expenditure sub-total		4,916	5,466	-	-	-	-	(160)	(160)	5,306	11,204	4,919
Total Capital Expenditure - Vote		24,448	34,284	-	-	-	-	51	51	34,335	31,955	28,965
Capital Expenditure - Standard												
Governance and administration		1,380	1,380	-	-	-	-	(10)	(10)	1,370	850	1,080
Executive and council		270	270	-	-	-	-	(30)	(30)	240	300	590
Budget and treasury office		120	120	-	-	-	-	-	-	120	100	-
Corporate services		990	990	-	-	-	-	20	20	1,010	450	490
Community and public safety		13,765	21,174	-	-	-	-	(200)	(200)	20,974	17,581	13,876
Community and social services		13,765	21,174	-	-	-	-	(200)	(200)	20,974	17,581	13,876
Economic and environmental services		9,303	11,730	-	-	-	-	261	261	11,991	13,525	14,009
Planning and development		9,303	11,730	-	-	-	-	261	261	11,991	13,525	14,009
Total Capital Expenditure - Standard	3	24,448	34,284	-	-	-	-	51	51	34,335	31,955	28,965
Funded by:												
National Government		20,532	28,968	-	-	-	-	-	-	28,968	21,173	21,911
Total Capital transfers recognised	4	20,532	28,968	-	-	-	-	-	-	28,968	21,173	21,911
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3,916	5,316	-	-	-	-	51	51	5,367	10,783	7,054
Total Capital Funding		24,448	34,284	-	-	-	-	51	51	34,335	31,955	28,965

LIM474 Fetakgomo - Table B6 Adjustments Budget Financial
Position - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		142	142							142	183	196
Call investment deposits	1	8,630	8,630	-	-	-	-	2,145	2,145	10,775	12,630	11,230
Consumer debtors	1	3,162	3,162	-	-	-	-	-	-	3,162	2,653	3,216
Other debtors		57	57							57	90	92
Current portion of long-term receivables												
Inventory		168	168					16	16	184	173	186
Total current assets		12,159	12,159	-	-	-	-	2,161	2,161	14,320	15,728	14,920
Non current assets												
Long-term receivables												
Investments												
Investment property		176	176									
Investment in Associate Property, plant and equipment	1	138,463	138,463	-	-	-	-	(10,780)	(10,780)	127,683	154,886	175,232
Total non current assets		138,639	138,639	-	-	-	-	(10,660)	(10,660)	127,979	155,066	175,412
TOTAL ASSETS		150,798	150,798	-	-	-	-	(8,499)	(8,499)	142,299	170,794	190,331
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing		110	110	-	-	-	-	103	103	213	86	126
Consumer deposits												
Trade and other payables		1,748	1,748	-	-	-	-					
Provisions		614	614	-	-	-	-	8,438	8,438	10,186	12,699	10,135
Total current liabilities		2,471	2,471	-	-	-	-	8,541	8,541	11,012	13,503	11,075
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	2,101	2,101	-	-	-	-	-	-	2,101	3,308	3,326
Total non current liabilities		2,101	2,101	-	-	-	-	-	-	2,101	3,308	3,326
TOTAL LIABILITIES		4,573	4,573	-	-	-	-	8,541	8,541	13,114	16,811	14,401
NET ASSETS	2	146,226	146,226	-	-	-	-	(17,041)	(17,041)	129,185	153,983	175,930
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		146,226	146,226	-	-	-	-	(8,700)	(8,700)	137,526	163,983	184,362
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		146,226	146,226	-	-	-	-	(8,700)	(8,700)	137,526	163,983	184,362

LIM474 Fetakgomo - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - November 2014

Description	Ref	Budget Year 2014/15						Budget Year +1 2015/16	Budget Year +2 2016/17	
		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:	1									
Operating expenditure of Transfers and Grants										
National Government:		67,506	68,426	-	-	-	-	68,426	87,258	89,187
Local Government Equitable Share		63,620	63,620				-	63,620	83,127	84,749
Finance Management		1,800	1,800				-	1,800	1,950	2,100
Municipal Systems Improvement		934	934				-	934	967	1,018
EPWP Incentive		1,052	1,052				-	1,052		
LGSETA Grant		100	100				-	100	150	161
MIG- Operational			-				-	-		
			920		-		-	920	1,064	1,160
Provincial Government:		-	-	-	-	-	-	-	-	
Other grant providers:		-	847	-	-	-	-	847	-	
<i>Bokoni Platinum Mine</i>			847					847		
Total operating expenditure of Transfers and Grants:		67,506	69,273	-	-	-	-	69,273	87,258	89,187
Capital expenditure of Transfers and Grants										
National Government:		20,532	29,032	-	-	-	-	29,032	21,351	22,196
Municipal Infrastructure Grant (MIG)		20,532	29,032		-		-	29,032	21,351	22,196
Total capital expenditure of Transfers and Grants		20,532	29,032	-	-	-	-	29,032	21,351	22,196
Total capital expenditure of Transfers and Grants		88,038	98,305	-	-	-	-	98,305	108,609	111,383

LIM474 Fetakgomo - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - November 2014

Summary of remuneration	Ref	Budget Year 2014/15									% change	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		5,050	5,050					46	46	5,096	0.9%	
Pension and UIF Contributions		1,250	1,250					423	423	1,673	33.9%	
Medical Aid Contributions		-	-						-	-		
Motor Vehicle Allowance		1,692	1,692					(227)	(227)	1,466	-13.4%	
Cellphone Allowance			-						-	-		
Housing Allowances			-						-	-		
Other benefits and allowances		110	110					(40)	(40)	70		
Sub Total - Councillors		8,102	8,102					203	203	8,305	2.5%	
% increase			-							0		
Senior Managers of the Municipality												
Basic Salaries and Wages		3,789	3,789					(304)	(304)	3,485	-8.0%	
Pension and UIF Contributions		522	522					(105)	(105)	417	-20.2%	
Motor Vehicle Allowance		433	433					(67)	(67)	366	-15.4%	
Cellphone Allowance		47	47					(7)	(7)	40	-14.2%	
Housing Allowances		-	-						-	-		
Other benefits and allowances		301	301					(99)	(99)	202		
Sub Total - Senior Managers of Municipality		5,093	5,093	-		-		(582)	(582)	4,511	-11.4%	
% increase			-							(0)		
Other Municipal Staff												
Basic Salaries and Wages		15,082	15,929					-	(154)	(154)	15,775	4.6%
Pension and UIF Contributions		4,559	4,559					(232)	(232)	4,327	-5.1%	
Medical Aid Contributions		2,060	2,060					30	30	2,090	1.5%	
Overtime		340	340					137	137	477	40.3%	
Performance Bonus		222	722					(722)	(722)	-		
Motor Vehicle Allowance		3,727	3,727					45	45	3,772	1.2%	
Cellphone Allowance		228	228					(68)	(68)	161	-29.6%	
Housing Allowances		107	107					(39)	(39)	69		
Other benefits and allowances		3,265	2,765					(69)	(69)	2,696		
Sub Total - Other Municipal Staff		29,590	30,437	-	-	-	-	(1,071)	(1,071)	29,367	-0.8%	
% increase												
Total Parent Municipality		42,785	43,632	-	-	-	-	(1,449)	(1,449)	42,182	-1.4%	
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		42,785	43,632	-	-	-	-	(1,449)	(1,449)	42,182	-1.4%	
% increase												
TOTAL MANAGERS AND STAFF		34,683	35,530	-	-	-	-	(1,652)	(1,652)	33,878	-2.3%	

LIM474 Fetakgomo - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		721	721	-	-	-	-	(159)	(159)	562	722	788
Infrastructure - Road transport		25	25	-	-	-	-	-	-	25	30	32
<i>Roads, Pavements & Bridges</i>		25	25	-	-	-	-	-	-	25	30	32
<i>Storm water</i>												
Infrastructure - Electricity		400	400	-	-	-	-	-	-	400	350	375
<i>Generation</i>												
<i>Transmission & Reticulation</i>												
<i>Street Lighting</i>		400	400	-	-	-	-	-	-	400	350	375
Infrastructure - Water		50	50	-	-	-	-	(100)	(100)	(50)	60	80
<i>Dams & Reservoirs</i>												
<i>Water purification</i>		50	50	-	-	-	-	(100)	(100)	(50)	60	80
<i>Reticulation</i>												
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>												
<i>Sewerage purification</i>												
Infrastructure - Other		246	246	-	-	-	-	(59)	(59)	187	282	302
<i>Refuse</i>		246	246	-	-	-	-	(59)	(59)	187	282	302
<i>Transportation</i>	2											
<i>Gas</i>												
<i>Other</i>	3											
Community		100	100	-	-	-	-	-	-	100	107	114
Parks & gardens												
Sports Fields & stadia		100	100	-	-	-	-	-	-	100	107	114
Other assets		701	541	-	-	-	-	(27)	(27)	674	971	1,052
General vehicles		160	160	-	-	-	-	(50)	(50)	110	250	267
Specialised vehicles	18	160	-	-	-	-	-	-	-	160	315	349
Plant & equipment		5	5	-	-	-	-	-	-	5		
Computers - hardware/equipment												
Furniture and other office equipment		56	56	-	-	-	-	(27)	(27)	29	61	65
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		20	20	-	-	-	-	-	-	20	22	24
Civic Land and Buildings		300	300	-	-	-	-	50	50	350	324	347
Total Repairs and Maintenance Expenditure to be adjusted	1	1,522	1,362	-	-	-	-	(186)	(186)	1,337	1,800	1,954
Specialised vehicles	18	160	-	-	-	-	-	-	-	160	315	349
Refuse		160	-	-	-	-	-	-	-	160	315	349
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

LIM474 Fetakgomo - Supporting Table SB18d Adjustments Budget - depreciation by asset class - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class												
-												
Infrastructure		1,350	1,350	-	-	-	-	338	338	1,688	1,534	1,641
Infrastructure - Other		1,350	1,350	-	-	-	-	338	338	1,688	1,534	1,641
Refuse	2								-	-		
Transportation									-	-		
Gas									-	-		
Other	3	1,350	1,350					338	338	1,688	1,534	1,641
Community		420	420	-	-	-	-	105	105	525	552	591
Parks & gardens									-	-		
Other		420	420					105	105	525	552	591
Other assets		2,230	2,230	-	-	-	-	558	558	2,788	2,427	2,597
General vehicles		500	500					125	125	625	568	607
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment												
Computers - hardware/equipment		240	240					60	60	300	240	256
Furniture and other office equipment		240	240					60	60	300	240	256
Abattoirs		-	-						-	-	-	-
Markets		-	-						-	-	-	-
Civic Land and Buildings		1,250	1,250					313	313	1,563	1,380	1,477
Total Depreciation to be adjusted	1	4,000	4,000	-	-	-	-	1,000	1,000	5,000	4,512	4,828

LIM474 Fetakgomo - Table B7 Adjustments Budget Cash Flows - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts	Adjusted Budget	Adjusted Budget	
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		2,812	2,812	-	-	-	-	727	727	3,538	6,605	14,134
Government - operating	1	68,362	68,362	-	-	-	-	-	-	68,362	87,130	88,952
Government - capital	1	20,532	20,532	-	-	-	-	-	-	20,532	21,351	22,196
Interest		1,550	1,550	-	-	-	-	-	-	1,550	1,663	1,779
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(69,978)	(69,978)	-	-	-	-	(1,318)	(1,318)	(71,296)	(94,249)	(100,501)
Finance charges		(93)	(93)	-	-	-	-	-	-	(93)	(100)	(107)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23,184	23,184	-	-	-	-	(591)	(591)	22,594	22,399	26,454
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		(23,226)	(27,427)	-	-	-	-	(51)	(51)	(27,478)	(27,162)	(26,068)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(23,226)	(27,427)	-	-	-	-	(51)	(51)	(27,478)	(27,162)	(26,068)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(86)	(86)	-	-	-	-	-	-	(86)	(120)	(156)
Payments												
Repayment of borrowing		(143)	(143)	-	-	-	-	-	-	(143)	(156)	(170)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(229)	(229)	-	-	-	-	-	-	(229)	(276)	(326)
NET INCREASE/ (DECREASE) IN CASH HELD		(271)	(4,472)	-	-	-	-	(642)	(642)	(5,114)	(5,039)	60
Cash/cash equivalents at the year begin:	2	7,795	7,795	-	-	-	-	-	-	7,795	7,524	2,485
Cash/cash equivalents at the year end:	2	7,524	3,323	-	-	-	-	(642)	-	2,681	2,485	2,545

LIM474 Fetakgomo - Table B8 Cash backed reserves/accumulated surplus reconciliation - November 2014

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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	7,524	3,323	-	-	-	-	(642)	(642)	2,681	2,485	2,545
Other current investments > 90 days		1,248	5,449	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	2,787	2,787	8,236	10,327	8,881
Cash and investments available:		8,772	8,772	-	-	-	-	2,145	2,145	10,917	12,813	11,426
Applications of cash and investments												
Unspent conditional transfers		1,083	1,083	-	-	-	-	3,780	3,780	4,863	3,130	2,989
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	214	215	-	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	4,538	4,538	4,754	8,746	5,162
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		1,297	1,298	-	-	-	-	8,318	8,318	9,617	11,876	8,151
Surplus(shortfall)		7,475	7,474	-	-	-	-	(6,173)	(6,173)	1,300	936	3,275