

Cape Agulhas Municipality



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MASIPALA WASECAPE AGULHAS

Adjustment Budget 2017/18 – 2019/20

Adjusted Medium Term Revenue
and Expenditure Framework

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The accounting standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations.

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Vote – One of the main segments of a budget. The structure is for reporting requirements and links the accounting performance both to the IDP and to the responsible officials. The vote structure at Cape Agulhas is made up as follows:

VOTE	DEPARTMENT
<i>Executive and Council</i>	<i>Council Administration</i> <i>Internal Audit</i> <i>Municipal Manager</i> <i>Council Support</i> <i>Shared Services</i> <i>Strategic Services</i> <i>Town Planning</i> <i>Socio & Economic Development</i> <i>Administration</i> <i>Human Resources & Organisational Development</i>
VOTE	DEPARTMENT
<i>Financial Services & ICT</i>	<i>Budget & Treasury</i> <i>Expenditure Management</i> <i>Director: Financial Services & ICT</i> <i>Revenue Management</i> <i>Supply Chain Management</i> <i>Workshop</i> <i>Information Systems</i>
VOTE	DEPARTMENT
<i>Management Services</i>	<i>Director: Management Services</i> <i>Beaches & Holiday Resorts</i> <i>Buildings and Commonage</i> <i>Cemetery</i> <i>Environmental Services</i> <i>Human Settlements</i> <i>Library Services</i> <i>Parks and Sports Facilities</i> <i>Protective Services</i> <i>Public Services</i> <i>Social Development</i> <i>Traffic & Law Enforcement</i> <i>Traffic Licencing & Vehicle Testing Station</i>
VOTE	DEPARTMENT
<i>Engineering Services</i>	<i>Director: Engineering Services</i> <i>Sewerage Services</i> <i>Refuse Removal Services</i> <i>Streets & Stormwater</i> <i>Water</i> <i>Workshop</i> <i>Building Control</i> <i>Electricity Services</i> <i>PMU Unit</i>

PART 1 – ANNUAL BUDGET

Section 1 – Mayor’s Report

In accordance with section 28 of the Municipal Finance Management Act, No 56 of 2003 (MFMA) a municipality must revise its approved annual budget through an adjustments budget, in the following circumstances:

- (i) To 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.
- (ii) To authorise the utilisation of projected savings in one vote towards spending under another vote.
- (iii) To 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 rollovers when the annual budget for the current year was approved by the Council.
- (iv) To correct any errors in the annual budget.

In line with the MFMA, as well as proposed Cost Containment Measures proposed in National Treasury Circular 82, the 2017/18 approved Budget has now been adjusted. The main adjustments proposed in this adjustment budget are included in this section of the report.

OPERATING BUDGET

Operating Revenue (Including Capital Transfers)

Adjustments to revenue can be summarised as follows (R'000):

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Revenue By Source</u>					
Property rates	60 143	–	60 143	64 943	70 834
Service charges - electricity revenue	103 306	–	103 306	108 471	113 893
Service charges - water revenue	24 342	–	24 342	26 202	28 204
Service charges - sanitation revenue	9 486	–	9 486	10 244	11 061
Service charges - refuse revenue	15 723	–	15 723	16 955	18 282
Rental of facilities and equipment	2 056	–	2 056	2 001	2 027
Interest earned - external investments	2 060	–	2 060	2 215	2 381
Interest earned - outstanding debtors	1 496	–	1 496	1 627	1 775
Fines, penalties and forfeits	9 271	–	9 271	9 964	10 709
Licences and permits	61	–	61	65	69
Agency services	2 419	–	2 419	2 514	2 624
Transfers and subsidies	55 134	9 231	64 365	57 206	81 879
Other revenue	7 769	410	8 179	8 259	8 438
Gains on disposal of PPE	500	1 200	1 700	1 250	1 500
Total Revenue (excluding capital transfers and contributions)	293 765	10 841	304 606	311 915	353 675
Surplus/(Deficit)	(15 157)	(702)	(15 859)	(9 247)	(3 253)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 969	(31)	12 938	13 001	18 264
Total Revenue	(2 187)	(733)	(2 921)	3 753	15 011

Material adjustments are briefly discussed below:

Property Rates

No adjustment proposed to property rates services

Service Charges - Electricity

No adjustment proposed to electricity services

Service Charges – Water Revenue

No adjustment proposed to water revenues

Licences and Permits

No adjustment proposed to license and permits

Transfers Recognised – Operating

Transfers and grants revenues adjustment upwards due to the following:

Unspent grant allocation approved as per Unspent grant application process as follows:

- Western Cape Financial Management Capacity building grant - R120,000
- Municipal Service Delivery and Capacity Building Grant – R750,000

Provincial adjustments as per Gazette

- Gazette 7841: Western Cape Financial Management support grant – R330,000
- Gazette 7848: Human Settlements development grant (Beneficiaries) – R9,000,000
- Regional Socio-economic project / Violence Prevention – (R1,000,000)

Gains on disposal of PPE

Finance proposed conservatively that the proceeds on sale of land will materialised before the end of the financial year. This reflect the adjustment of R1200,000 in gains on disposal of PPE.

Grant adjustments – re-allocation between capital and operational grants

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:					
<u>Operating expenditure of Transfers and Grants</u>					
National Government:	27 881	118	27 999	29 976	32 991
Local Government Equitable Share	25 190	–	25 190	27 645	29 808
Expanded Public Works Programme Integrated Grant for Municip	1 131	–	1 131	–	–
Local Government Financial Management Grant [Schedule 5B]	–	118	118	1 092	1 500
Municipal Infrastructure Grant [Schedule 5B]	1 560	–	1 560	1 239	1 183
Municipal Systems Improvement Grant [Schedule 5B]	–	–	–	–	500
Provincial Government:	27 253	9 113	36 366	27 230	48 888
Human Settlement Development	20 450	9 000	29 450	20 000	40 100
Library Service Conditional Grant	5 423	(87)	5 336	5 814	6 152
Maintenance of Main Roads	84	–	84	–	–
Community Development Workers	56	–	56	56	56
Financial Management Support (WC_FMGSG)	240	1 200	1 440	360	480
Greenest Municipality (Violence Protection)	1 000	(1 000)	–	1 000	2 000
Thusong Centre	–	–	–	–	100
Total operating expenditure of Transfers and Grants:	55 134	9 231	64 365	57 206	81 879

Other Revenue

Increase in other revenue mostly as a result of increases in Building plan application fees. The building control unit as part of its review of building application tariffs benchmark the municipal fee structure against the municipalities in the region. These tariffs was not taken into consideration with the compilation of the Approved budget in May 2017. Performance is projected to outperform projections

Transfers Recognised – Capital

Transfers recognised - capital included only immaterial adjustment to the original approved program. These adjustments were mainly the result of transfers between the operating and capital program. The adjustments to the capital grant expenditure program can be summarised as follows (R'000)

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:					
<u>Capital expenditure of Transfers and Grants</u>					
National Government:	12 108	(118)	11 990	13 001	18 264
Municipal Infrastructure Grant [Schedule 5B]	9 558	–	9 558	10 258	10 714
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	1 000	–	1 000	2 285	7 000
Local Government Financial Management Grant [Schedule 5B]	1 550	(118)	1 432	458	50
Municipal Systems Improvement Grant [Schedule 5B]	–	–	–	–	500
Provincial Government:	862	87	949	–	–
Library Service	162	87	249	–	–
Development of Sport and Recreation Facilities	700	–	700	–	–
Total capital expenditure of Transfers and Grants	12 969	(31)	12 938	13 001	18 264
Total capital expenditure of Transfers and Grants	68 103	9 200	77 303	70 207	100 143

Operating Expenditure

Adjustments to the operating expenditure program can be summarised as follows (R'000):

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Expenditure By Type</u>					
Employee related costs	117 179	(153)	117 026	124 122	132 096
Remuneration of councillors	5 145	–	5 145	5 531	5 945
Debt impairment	7 833	–	7 833	8 412	8 961
Depreciation & asset impairment	11 440	–	11 440	11 590	11 747
Finance charges	8 964	43	9 007	9 212	9 487
Bulk purchases	76 678	120	76 798	80 512	84 538
Other materials	39 250	10 739	49 989	39 192	60 244
Contracted services	18 208	275	18 483	17 435	17 474
Transfers and subsidies	2 763	–	2 763	2 685	2 760
Other expenditure	21 461	519	21 981	22 471	23 677
Total Expenditure	308 922	11 543	320 464	321 162	356 928

Material adjustments are briefly discussed below:

Employee Related Costs

Reduction in employee related cost mostly as a result of the removal of Standby allowance from section where no standby activities are performed. This was as a result of Council strategy to reduce employee related cost is no longer performed.

The industry norm for Employee Related Cost and Remuneration of Councillors as percentage of total expenditure is between 25% and 40%.

Finance charges

Increase in finance charges mainly as a result of the additional funding required to cater for the Nashua printer agreements.

Bulk purchases

Projected bulk water purchase funding was increased with R120,000. This is due to increased expenditures and this is based on consumption levels of the community.

Other materials

Increases in other materials is mainly a result of the additional housing allocation received of R9,000,000. The municipality account for housing stock expenditures under this category. Other increases are the Water Maintenance increases of R750,000 and other minor adjustments / veriments.

Contracted Services

Contract services increase mainly as a result of the increase in the Service level agreement for the TMT traffic management function. These increase was proposed as part of an amended agreement. The contract is performance based and should result in an increase of traffic revenues. These needs to be closely monitored to ensure this materialised.

Other Expenditure

Other expenditures represent the adjustments required to ensure operational objectives can be achieved and materials. Increases proposed for printing and stationery and telephone cost are some of the items that was increased.

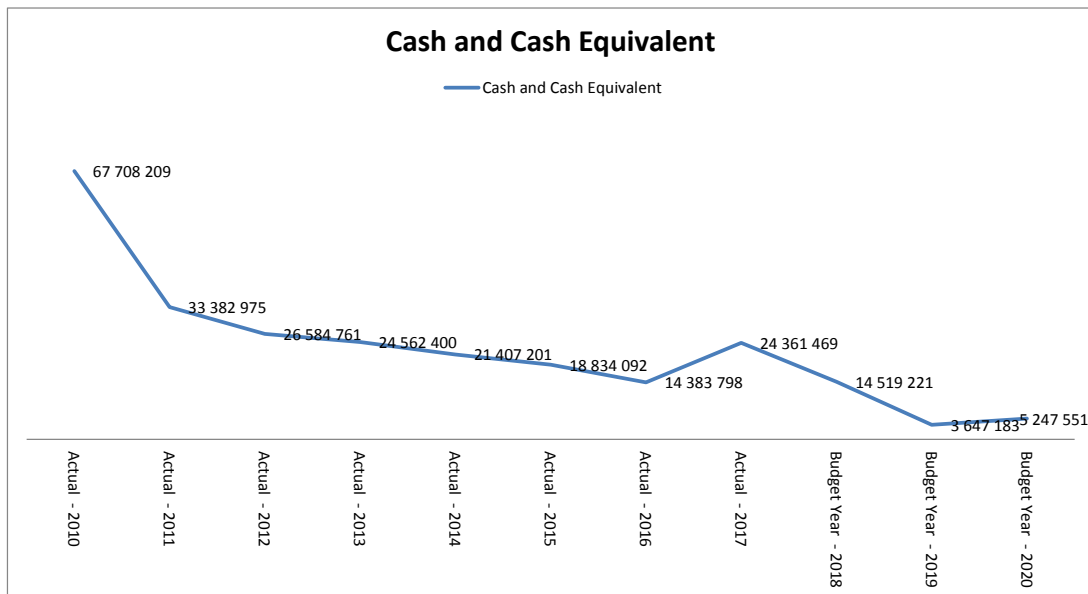
Surplus/ (Deficit)

The effect of the adjustments is an increase in the deficit for the Adjustment budget of R733k from the original Approved budget. Although National Treasury advocate not budgeting for a deficit, the municipality envisioned

that numerous cost saving activities will materialised before year-end and other non-cash items is also not accounted for in the deficit.

The overarching effect was that the municipal cash position is still in a downward slope over the medium term framework. This is evident in the outcome of the Long-term financial assessment as well. Administration is in the process of instituting numerous activities and some of these already resulting in a positive effect on the cash position.

The long-term financial plan also address numerous items that needs to be focussed on that can effect positive effects on the cash position of council.



Taking into account all adjustments/reallocations, the following revenue and expenditure per vote is proposed:

Vote Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Revenue by Vote					
Vote 1 - Executive and Council	28 496	(700)	27 796	30 863	34 167
Vote 2 - Financial Services & ICT	66 723	1 650	68 373	72 724	80 354
Vote 4 - Management Services	45 214	9 000	54 214	44 845	66 178
Vote 5 - Engineering Services	166 301	860	167 161	176 483	191 240
Total Revenue by Vote	306 734	10 810	317 544	324 915	371 939
Expenditure by Vote					
Vote 1 - Executive and Council	41 823	(260)	41 562	43 491	46 857
Vote 2 - Financial Services & ICT	47 136	533	47 669	49 264	52 460
Vote 4 - Management Services	63 866	9 481	73 347	66 108	87 170
Vote 5 - Engineering Services	156 097	1 789	157 886	162 300	170 442
Total Expenditure by Vote	308 922	11 543	320 464	321 162	356 928
Surplus/ (Deficit) for the year	(2 187)	(733)	(2 921)	3 753	15 011

CAPITAL BUDGET

Adjustments to the capital budget can be summarised as follows (R'000):

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Total Capital Expenditure					
<i>Roads Infrastructure</i>	6 013	–	6 013	5 950	5 000
<i>Storm water Infrastructure</i>	5 884	614	6 498	9 208	9 901
<i>Electrical Infrastructure</i>	2 411	–	2 411	3 743	7 000
<i>Water Supply Infrastructure</i>	2 160	–	2 160	1 350	950
<i>Sanitation Infrastructure</i>	877	–	877	–	1 263
<i>Solid Waste Infrastructure</i>	350	–	350	–	–
Infrastructure	17 695	614	18 309	20 250	24 114
Community Facilities	1 409	(413)	996	3 100	1 250
Sport and Recreation Facilities	2 139	(614)	1 525	2 220	940
Community Assets	3 548	(1 027)	2 521	5 320	2 190
Operational Buildings	140	–	140	95	–
Other Assets	140	–	140	95	–
Licences and Rights	1 184	–	1 184	–	–
Intangible Assets	1 184	–	1 184	–	–
Computer Equipment	1 303	(125)	1 178	1 151	878
Furniture and Office Equipment	419	21	441	256	165
Machinery and Equipment	2 726	272	2 998	1 235	357
Transport Assets	650	40	690	1 875	1 500
TOTAL CAPITAL EXPENDITURE	27 665	(205)	27 460	30 182	29 203

Capital adjustment was adjusted downwards due to mainly the following:

Increased in Capital projects approve per items tabled to council –

- Refuse truck (adjustment to the original budget) R272,000
- Traffic department – traffic vehicle R 40,000
- Libraries capital items R 87,000

Decreases in Capital projects as part of Adjustment budget proposals

- Informal trading area R500,000
- ICT equipment R 95,079

The nett effect of the capital budget adjustment is a reduction in total projects of R205k.

Taking into account all capital adjustments, the following expenditure per vote is proposed:

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Capital expenditure - Vote					
Vote 1 - Executive and Council	855	(509)	346	538	-
Vote 2 - Financial Services & ICT	2 505	(95)	2 409	1 220	878
Vote 4 - Management Services	3 614	(487)	3 127	5 452	2 452
Vote 5 - Engineering Services	20 692	886	21 578	22 972	25 874
Total Capital Expenditure - Vote	27 665	(205)	27 460	30 182	29 203
Funded by:					
National Government	12 108	(118)	11 990	13 001	18 264
Provincial Government	862	87	949	-	-
Transfers recognised - capital	12 969	(31)	12 938	13 001	18 264
Borrowing	5 661	(188)	5 473	7 483	2 150
Internally generated funds	9 034	15	9 049	9 699	8 789
Total Capital Funding	27 665	(205)	27 460	30 182	29 203

The full capital budget will be included in a later section of this report (SB19).

FINANCIAL SUSTAINABILITY

The financial well-being and threats directly affecting the financial sustainability of municipalities have been a very topical issue in recent times. Issues such as unemployment and high energy and other costs negatively impacts on the sustainability of municipalities. These Macro-Economic issues is largely beyond the control of the municipalities. For this reason, municipalities should as far possible take control of issues it can directly manage (such as the implementation of cost containment measures and increasing the effectiveness of debt collection policies and strategies) to optimise productivity levels within the municipality.

The municipality revised its long term financial plan during the 2016/17 financial year. This plan was updated to incorporate the latest information for the year ending 30 June 2017. The main goal of this plan is to guide all future budget related decisions made by the municipality that will ensure that the financial position of the municipality remains healthy.

An action plan was developed to ensure that the LTFP become a living document that is implemented and focussed on by the management team

UNFORSEEN AND UNAVOIDABLE EXPENDITURE

There was no unforeseen expenditure approved by the Mayor and incorporated into this adjustment budget since the original approved budget.

Recommendations

It is recommended:

- 1) that the Council approves the adjustments budget; and
That the Council approves the changes to the service delivery and budget implementation plan.

Section 2 - Budget Related Resolutions

ADJUSTMENT BUDGET 2017/2018

The resolution tabled at Council for consideration with approval of the adjustments budget is:

RECOMMENDATION:

- a) That the adjustments budget of Cape Agulhas Municipality for the financial year 2017/2018 as set out in the schedules contained in section 4 be approved:
 - Table B1 – Adjustments Budget Summary
 - Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)
 - Table B3 – Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote)
 - Table B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)
 - Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding
 - Table B6 – Adjustments Budgeted Financial Position
 - Table B7 – Adjustments Budgeted Cash Flows
 - Table B8 – Adjustments Cash backed reserves/accumulated surplus reconciliation
 - Table B9 – Adjustments Budget Asset Management
 - Table B10 – Adjustments Budget Basic service delivery measurement
- b) That the amended performance objectives as contained in the SDBIP be approved (Attached supporting documentation form SB 3).
- c) That it be noted that there are no changes to any budget related policies.

Section 3 – Executive Summary

Introduction

Strict financial control is the key to success of any entity or company operating in the current economic environment. With consumers already struggling to come to terms with the sharp increases in food, travel and accommodation costs, the municipality is left with little room to increase rates and other tariffs to finance its planned operating and capital program. Where possible, the municipality should always investigate the possibilities to cut back on expenditure to ensure that tariffs and taxes remain affordable.

Expenditure in the proposed adjustment budget were guided by the principles and strategies identified in the National Treasury Circular 82 – Cost Containment Measures which will definitely have an positive effect on the overall financial position of the municipality.

All proposed adjustments are discussed in Part 1 of this report.

Section 4 – Adjustment budget tables

The adjustments budget tables are included in this document as Tables B1 to B10.

The municipality does not have any entities for which adjustments budgets must be prepared.

The Budget tables are:

Table B1 – Adjustments Budget Summary

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Financial Performance</u>					
Property rates	60 143	–	60 143	64 943	70 834
Service charges	152 857	–	152 857	161 871	171 440
Investment revenue	2 060	–	2 060	2 215	2 381
Transfers recognised - operational	55 134	9 231	64 365	57 206	81 879
Other own revenue	23 571	1 610	25 181	25 680	27 141
Total Revenue (excluding capital transfers and contributions)	293 765	10 841	304 606	311 915	353 675
Employee costs	117 179	(153)	117 026	124 122	132 096
Remuneration of councillors	5 145	–	5 145	5 531	5 945
Depreciation & asset impairment	11 440	–	11 440	11 590	11 747
Finance charges	8 964	43	9 007	9 212	9 487
Materials and bulk purchases	115 928	10 859	126 787	119 704	144 782
Transfers and grants	2 763	–	2 763	2 685	2 760
Other expenditure	47 503	794	48 297	48 319	50 111
Total Expenditure	308 922	11 543	320 464	321 162	356 928
Surplus/(Deficit)	(15 157)	(702)	(15 859)	(9 247)	(3 253)
Transfers recognised - capital	12 969	(31)	12 938	13 001	18 264
Surplus/ (Deficit) for the year	(2 187)	(733)	(2 921)	3 753	15 011
<u>Capital expenditure & funds sources</u>					
Capital expenditure	27 665	(205)	27 460	30 182	29 203
Transfers recognised - capital	12 969	(31)	12 938	13 001	18 264
Public contributions & donations	–	–	–	–	–
Borrowing	5 661	(188)	5 473	7 483	2 150
Internally generated funds	9 034	15	9 049	9 699	8 789
Total sources of capital funds	27 665	(205)	27 460	30 182	29 203

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Financial position</u>					
Total current assets	44 041	4 560	48 602	45 677	55 833
Total non current assets	432 259	(379)	431 880	450 441	467 866
Total current liabilities	37 817	6 377	44 194	45 129	50 185
Total non current liabilities	135 593	(6 443)	129 151	140 099	147 612
Community wealth/Equity	302 890	4 248	307 137	310 891	325 902
<u>Cash flows</u>					
Net cash from (used) operating	13 909	(2 119)	11 790	13 077	29 506
Net cash from (used) investing	(27 137)	1 409	(25 729)	(28 901)	(27 672)
Net cash from (used) financing	3 609	488	4 096	4 952	(234)
Cash/cash equivalents at the year end	6 415	8 104	14 519	3 647	5 248
<u>Cash backing/surplus reconciliation</u>					
Cash and investments available	6 415	8 104	14 519	3 647	5 248
Application of cash and investments	(4 884)	20 555	15 671	7 408	3 684
Balance - surplus (shortfall)	11 300	(12 451)	(1 152)	(3 761)	1 563
<u>Asset Management</u>					
Asset register summary (WDV)	432 086	(371)	431 715	450 307	467 764
Depreciation & asset impairment	11 440	-	11 440	11 590	11 747
Renewal of Existing Assets	6 215	310	6 525	4 247	4 140
Repairs and Maintenance	56 693	636	57 329	59 381	62 884
<u>Free services</u>					
Cost of Free Basic Services provided	9 205	-	9 205	9 757	10 343
Revenue cost of free services provided	1 110	-	1 110	1 166	1 224
<u>Households below minimum service level</u>					
Water:	1	-	1	1	1
Sanitation/sewerage:	1	-	1	1	1
Energy:	1	-	1	1	1
Refuse:	-	-	-	-	-

Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Revenue - Functional</u>					
<i>Governance and administration</i>	105 419	1 950	107 369	113 618	123 818
Executive and council	25 190	–	25 190	27 645	29 808
Finance and administration	80 229	1 950	82 179	85 973	94 010
<i>Community and public safety</i>	34 571	8 000	42 571	33 680	55 279
Community and social services	7 023	(1 000)	6 023	7 227	8 687
Sport and recreation	7 098	–	7 098	6 453	6 492
Housing	20 450	9 000	29 450	20 000	40 100
<i>Economic and environmental services</i>	12 731	410	13 140	13 297	14 231
Planning and development	874	410	1 283	954	1 042
Road transport	11 857	–	11 857	12 343	13 190
<i>Trading services</i>	154 014	450	154 464	164 320	178 611
Energy sources	104 438	–	104 438	110 894	121 039
Water management	24 344	200	24 544	26 205	28 207
Waste water management	9 508	–	9 508	10 266	11 083
Waste management	15 723	250	15 973	16 955	18 282
Total Revenue - Functional	306 734	10 810	317 544	324 915	371 939
<u>Expenditure - Functional</u>					
<i>Governance and administration</i>	89 598	1 244	90 842	93 253	97 217
Executive and council	14 383	65	14 448	14 834	15 679
Finance and administration	73 628	1 172	74 800	76 741	79 767
Internal audit	1 587	7	1 594	1 678	1 770
<i>Community and public safety</i>	45 318	8 129	53 448	45 815	68 562
Community and social services	12 217	(880)	11 337	12 856	14 706
Sport and recreation	10 956	2	10 958	11 154	11 834
Housing	22 145	9 008	31 152	21 804	42 022
<i>Economic and environmental services</i>	39 708	405	40 113	41 407	43 523
Planning and development	8 908	35	8 944	8 772	9 017
Road transport	30 800	369	31 169	32 635	34 506
<i>Trading services</i>	134 297	1 765	136 062	140 687	147 626
Energy sources	88 085	(22)	88 063	92 566	97 278
Water management	16 834	1 349	18 182	17 501	18 412
Waste water management	10 311	185	10 497	10 776	11 270
Waste management	19 067	252	19 319	19 844	20 666
Total Expenditure - Functional	308 922	11 543	320 464	321 162	356 928
Surplus/ (Deficit) for the year	(2 187)	(733)	(2 921)	3 753	15 011

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

Vote Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Revenue by Vote</u>					
Vote 1 - Executive and Council	28 496	(700)	27 796	30 863	34 167
Vote 2 - Financial Services & ICT	66 723	1 650	68 373	72 724	80 354
Vote 4 - Management Services	45 214	9 000	54 214	44 845	66 178
Vote 5 - Engineering Services	166 301	860	167 161	176 483	191 240
Total Revenue by Vote	306 734	10 810	317 544	324 915	371 939
<u>Expenditure by Vote</u>					
Vote 1 - Executive and Council	41 823	(260)	41 562	43 491	46 857
Vote 2 - Financial Services & ICT	47 136	533	47 669	49 264	52 460
Vote 4 - Management Services	63 866	9 481	73 347	66 108	87 170
Vote 5 - Engineering Services	156 097	1 789	157 886	162 300	170 442
Total Expenditure by Vote	308 922	11 543	320 464	321 162	356 928
Surplus/ (Deficit) for the year	(2 187)	(733)	(2 921)	3 753	15 011

Table B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Revenue By Source					
Property rates	60 143	–	60 143	64 943	70 834
Service charges - electricity revenue	103 306	–	103 306	108 471	113 893
Service charges - water revenue	24 342	–	24 342	26 202	28 204
Service charges - sanitation revenue	9 486	–	9 486	10 244	11 061
Service charges - refuse revenue	15 723	–	15 723	16 955	18 282
Rental of facilities and equipment	2 056	–	2 056	2 001	2 027
Interest earned - external investments	2 060	–	2 060	2 215	2 381
Interest earned - outstanding debtors	1 496	–	1 496	1 627	1 775
Fines, penalties and forfeits	9 271	–	9 271	9 964	10 709
Licences and permits	61	–	61	65	69
Agency services	2 419	–	2 419	2 514	2 624
Transfers and subsidies	55 134	9 231	64 365	57 206	81 879
Other revenue	7 769	410	8 179	8 259	8 438
Gains on disposal of PPE	500	1 200	1 700	1 250	1 500
Total Revenue (excluding capital transfers and contributions)	293 765	10 841	304 606	311 915	353 675
Expenditure By Type					
Employee related costs	117 179	(153)	117 026	124 122	132 096
Remuneration of councillors	5 145	–	5 145	5 531	5 945
Debt impairment	7 833	–	7 833	8 412	8 961
Depreciation & asset impairment	11 440	–	11 440	11 590	11 747
Finance charges	8 964	43	9 007	9 212	9 487
Bulk purchases	76 678	120	76 798	80 512	84 538
Other materials	39 250	10 739	49 989	39 192	60 244
Contracted services	18 208	275	18 483	17 435	17 474
Transfers and subsidies	2 763	–	2 763	2 685	2 760
Other expenditure	21 461	519	21 981	22 471	23 677
Total Expenditure	308 922	11 543	320 464	321 162	356 928
Surplus/(Deficit)	(15 157)	(702)	(15 859)	(9 247)	(3 253)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 969	(31)	12 938	13 001	18 264
Surplus/ (Deficit) for the year	(2 187)	(733)	(2 921)	3 753	15 011

Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding

Description	Budget Year 2017/18		Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands				
Capital expenditure - Vote				
Multi-year expenditure to be adjusted				
Vote 4 - Management Services	650	650	1 770	640
Vote 5 - Engineering Services	650	650	1 350	900
Capital multi-year expenditure sub-total	1 300	1 300	3 120	1 540
Single-year expenditure to be adjusted				
Vote 1 - Executive and Council	855	346	538	–
Vote 2 - Financial Services & ICT	2 505	2 409	1 220	878
Vote 4 - Management Services	2 964	2 477	3 682	1 812
Vote 5 - Engineering Services	20 042	20 928	21 622	24 974
Capital single-year expenditure sub-total	26 365	26 160	27 062	27 663
Total Capital Expenditure - Vote	27 665	27 460	30 182	29 203
Capital Expenditure - Functional				
Governance and administration	2 962	2 871	2 062	1 104
Executive and council	254	254	–	–
Finance and administration	2 708	2 616	2 062	1 104
Community and public safety	3 164	2 637	4 001	1 310
Community and social services	303	390	151	–
Sport and recreation	2 861	2 247	3 850	1 310
Economic and environmental services	12 859	13 000	17 320	16 076
Planning and development	539	27	507	–
Road transport	12 320	12 974	16 813	16 076
Trading services	8 680	8 952	6 800	10 713
Energy sources	2 548	2 548	3 993	7 000
Water management	3 255	3 255	2 807	1 450
Waste water management	877	877	–	2 263
Waste management	2 000	2 272	–	–
Total Capital Expenditure - Functional	27 665	27 460	30 182	29 203
Funded by:				
National Government	12 108	11 990	13 001	18 264
Provincial Government	862	949	–	–
Transfers recognised - capital	12 969	12 938	13 001	18 264
Borrowing	5 661	5 473	7 483	2 150
Internally generated funds	9 034	9 049	9 699	8 789
Total Capital Funding	27 665	27 460	30 182	29 203

Table B6 – Adjustments Budgeted Financial Position

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
ASSETS					
Current assets					
Cash	6 415	8 104	14 519	3 647	5 248
Consumer debtors	28 019	(327)	27 691	33 760	40 297
Other debtors	8 102	(3 068)	5 034	6 913	8 931
Current portion of long-term receivables	27	4	31	31	31
Inventory	1 478	(152)	1 326	1 326	1 326
Total current assets	44 041	4 560	48 602	45 677	55 833
Non current assets					
Long-term receivables	173	(8)	165	134	103
Investment property	40 232	630	40 862	40 854	40 846
Property, plant and equipment	390 091	(3 702)	386 389	405 282	423 039
Intangible	1 763	2 701	4 464	4 171	3 879
Total non current assets	432 259	(379)	431 880	450 441	467 866
TOTAL ASSETS	476 300	4 182	480 482	496 118	523 700
LIABILITIES					
Current liabilities					
Borrowing	2 310	(651)	1 659	2 847	2 714
Consumer deposits	4 377	171	4 548	4 821	5 110
Trade and other payables	15 334	11 223	26 557	25 345	29 518
Provisions	15 796	(4 366)	11 430	12 116	12 843
Total current liabilities	37 817	6 377	44 194	45 129	50 185
Non current liabilities					
Borrowing	6 651	(1 775)	4 876	8 368	7 978
Provisions	128 942	(4 668)	124 274	131 731	139 635
Total non current liabilities	135 593	(6 443)	129 151	140 099	147 612
TOTAL LIABILITIES	173 410	(66)	173 345	185 228	197 798
NET ASSETS	302 890	4 248	307 137	310 891	325 902
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	287 890	(752)	287 137	290 891	305 902
Reserves	15 000	5 000	20 000	20 000	20 000
TOTAL COMMUNITY WEALTH/EQUITY	302 890	4 248	307 137	310 891	325 902

Table B7 – Adjustments Budgeted Cash Flows

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates	57 979	(333)	57 646	62 246	67 892
Service charges	147 357	(847)	146 510	155 149	164 321
Other revenue	15 094	2 523	17 617	15 929	16 484
Government - operating	55 134	17 676	72 809	57 206	81 879
Government - capital	12 269	(31)	12 238	13 001	18 264
Interest	3 502	(8)	3 494	3 774	4 082
Payments					
Suppliers and employees	(273 935)	(21 055)	(294 990)	(290 793)	(319 867)
Finance charges	(727)	(43)	(770)	(751)	(790)
Transfers and Grants	(2 763)	–	(2 763)	(2 685)	(2 760)
NET CASH FROM/(USED) OPERATING ACTIVITIES	13 909	(2 119)	11 790	13 077	29 506
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds on disposal of PPE	500	1 200	1 700	1 250	1 500
Decrease (Increase) in non-current debtors	27	4	31	31	31
Payments					
Capital assets	(27 665)	205	(27 460)	(30 182)	(29 203)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(27 137)	1 409	(25 729)	(28 901)	(27 672)
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Borrowing long term/refinancing	5 661	(188)	5 473	7 483	2 150
Increase (decrease) in consumer deposits	188	69	257	273	289
Payments					
Repayment of borrowing	(2 240)	607	(1 634)	(2 804)	(2 673)
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 609	488	4 096	4 952	(234)
NET INCREASE/ (DECREASE) IN CASH HELD	(9 619)	(223)	(9 842)	(10 872)	1 600
Cash/cash equivalents at the year begin:	16 035	8 327	24 361	14 519	3 647
Cash/cash equivalents at the year end:	6 415	8 104	14 519	3 647	5 248

Table B8 – Adjustments Cash backed reserves/accumulated surplus reconciliation

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Cash and investments available</u>					
Cash/cash equivalents at the year end	6 415	8 104	14 519	3 647	5 248
Cash and investments available:	6 415	8 104	14 519	3 647	5 248
<u>Applications of cash and investments</u>					
Other working capital requirements	(19 884)	15 555	(4 329)	(12 592)	(16 316)
Reserves to be backed by cash/investments	15 000	5 000	20 000	20 000	20 000
Total Application of cash and investments:	(4 884)	20 555	15 671	7 408	3 684
Surplus(shortfall)	11 300	(12 451)	(1 152)	(3 761)	1 563

Table B9 – Adjustments Budget Asset Management

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
CAPITAL EXPENDITURE					
Total New Assets to be adjusted	9 579	(451)	9 128	15 362	19 071
<i>Roads Infrastructure</i>	200	–	200	200	200
<i>Storm water Infrastructure</i>	5 384	614	5 998	8 558	9 251
<i>Electrical Infrastructure</i>	1 100	–	1 100	2 385	7 000
<i>Sanitation Infrastructure</i>	–	–	–	–	1 000
Infrastructure	6 684	614	7 298	11 143	17 451
Community Facilities	770	(500)	270	770	150
Sport and Recreation Facilities	784	(614)	170	1 250	500
Community Assets	1 554	(1 114)	440	2 020	650
Operational Buildings	95	–	95	95	–
Other Assets	95	–	95	95	–
Licences and Rights	8	–	8	–	–
Intangible Assets	8	–	8	–	–
Computer Equipment	213	(13)	200	462	595
Furniture and Office Equipment	166	22	188	44	45
Machinery and Equipment	459	–	459	348	330
Transport Assets	400	40	440	1 250	–
Total Renewal of Existing Assets to be adjusted	6 215	310	6 525	4 247	4 140
<i>Roads Infrastructure</i>	200	–	200	1 100	1 100
<i>Water Supply Infrastructure</i>	2 060	–	2 060	1 350	950
<i>Sanitation Infrastructure</i>	877	–	877	–	263
Infrastructure	3 137	–	3 137	2 450	2 313
Community Facilities	350	–	350	–	–
Community Assets	350	–	350	–	–
Computer Equipment	134	38	172	168	180
Furniture and Office Equipment	193	(0)	193	157	120
Machinery and Equipment	2 152	272	2 424	847	27
Transport Assets	250	–	250	625	1 500
Total Upgrading of Existing Assets to be adjusted	11 870	(64)	11 807	10 574	5 993
<i>Roads Infrastructure</i>	5 613	–	5 613	4 650	3 700
<i>Storm water Infrastructure</i>	500	–	500	650	650
<i>Electrical Infrastructure</i>	1 311	–	1 311	1 358	–
<i>Water Supply Infrastructure</i>	100	–	100	–	–
<i>Solid Waste Infrastructure</i>	350	–	350	–	–
Infrastructure	7 873	–	7 873	6 658	4 350
Community Facilities	289	87	376	2 330	1 100
Sport and Recreation Facilities	1 355	–	1 355	970	440
Community Assets	1 644	87	1 731	3 300	1 540
Operational Buildings	45	–	45	–	–
Other Assets	45	–	45	–	–
Licences and Rights	1 176	–	1 176	–	–
Intangible Assets	1 176	–	1 176	–	–
Computer Equipment	957	(151)	806	521	103
Furniture and Office Equipment	60	–	60	55	–
Machinery and Equipment	115	–	115	40	–
Total Capital Expenditure to be adjusted	6 013	–	6 013	5 950	5 000
<i>Roads Infrastructure</i>	5 884	614	6 498	9 208	9 901
<i>Electrical Infrastructure</i>	2 411	–	2 411	3 743	7 000
<i>Water Supply Infrastructure</i>	2 160	–	2 160	1 350	950
<i>Sanitation Infrastructure</i>	877	–	877	–	1 263
<i>Solid Waste Infrastructure</i>	350	–	350	–	–
Infrastructure	17 695	614	18 309	20 250	24 114
Community Facilities	1 409	(413)	996	3 100	1 250
Sport and Recreation Facilities	2 139	(614)	1 525	2 220	940
Community Assets	3 548	(1 027)	2 521	5 320	2 190
Operational Buildings	140	–	140	95	–
Other Assets	140	–	140	95	–
Licences and Rights	1 184	–	1 184	–	–
Intangible Assets	1 184	–	1 184	–	–
Computer Equipment	1 303	(125)	1 178	1 151	878
Furniture and Office Equipment	419	21	441	256	165
Machinery and Equipment	2 726	272	2 998	1 235	357
Transport Assets	650	40	690	1 875	1 500
TOTAL CAPITAL EXPENDITURE to be adjusted	27 665	(205)	27 460	30 182	29 203

Description	Budget Year 2017/18			Budget Year	Budget Year
	Original Budget	Total Adjusts.	Adjusted Budget	+1 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
R thousands					
ASSET REGISTER SUMMARY - PPE (WDV)					
<i>Roads Infrastructure</i>	59 237	(6 114)	53 123	57 875	61 677
<i>Storm water Infrastructure</i>	32 395	5 947	38 341	47 005	56 362
<i>Electrical Infrastructure</i>	45 724	349	46 073	48 298	53 692
<i>Water Supply Infrastructure</i>	36 097	(1 772)	34 324	34 590	34 455
<i>Sanitation Infrastructure</i>	44 930	(478)	44 451	42 876	42 564
<i>Solid Waste Infrastructure</i>	44 593	1 364	45 957	43 299	40 573
Infrastructure	262 976	(705)	262 271	273 943	289 323
Community Facilities	15 923	931	16 854	19 789	20 874
Sport and Recreation Facilities	7 237	1 447	8 684	10 826	11 688
Community Assets	23 161	2 377	25 538	30 615	32 561
Revenue Generating	40 232	630	40 862	40 854	40 846
Investment properties	40 232	630	40 862	40 854	40 846
Operational Buildings	77 132	(3 425)	73 707	73 362	72 921
Other Assets	77 132	(3 425)	73 707	73 362	72 921
Licences and Rights	1 763	2 701	4 464	4 171	3 879
Intangible Assets	1 763	2 701	4 464	4 171	3 879
Computer Equipment	4 581	(690)	3 891	4 724	5 284
Furniture and Office Equipment	6 619	(451)	6 168	5 761	5 263
Machinery and Equipment	6 113	(902)	5 211	6 166	6 242
Transport Assets	9 510	93	9 603	10 711	11 445
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	432 086	(371)	431 715	450 307	467 764
EXPENDITURE OTHER ITEMS					
Depreciation & asset impairment	11 440	-	11 440	11 590	11 747
Repairs and Maintenance by asset class	56 693	636	57 329	59 381	62 884
<i>Roads Infrastructure</i>	10 970	-	10 970	11 635	12 344
<i>Electrical Infrastructure</i>	7 650	(77)	7 573	8 067	8 510
<i>Water Supply Infrastructure</i>	9 219	700	9 919	9 742	10 299
<i>Sanitation Infrastructure</i>	6 424	110	6 534	6 769	7 136
<i>Solid Waste Infrastructure</i>	1 918	100	2 018	2 026	2 140
Infrastructure	36 180	833	37 014	38 238	40 429
Community Facilities	4 377	(18)	4 358	4 652	4 957
Sport and Recreation Facilities	4 240	(115)	4 125	4 499	4 767
Community Assets	8 616	(133)	8 483	9 151	9 724
Operational Buildings	4 511	5	4 516	4 407	4 672
Other Assets	4 511	5	4 516	4 407	4 672
Licences and Rights	3 128	(136)	2 992	3 206	3 432
Intangible Assets	3 128	(136)	2 992	3 206	3 432
Computer Equipment	68	-	68	72	75
Furniture and Office Equipment	91	(3)	88	95	100
Machinery and Equipment	620	-	620	572	601
Transport Assets	3 478	70	3 548	3 640	3 850
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	68 132	636	68 769	70 971	74 631
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	65.4%		66.8%	49.1%	34.7%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	158.1%		160.2%	127.9%	86.3%
<i>R&M as a % of PPE</i>	13.1%		13.3%	13.2%	13.4%
<i>Renewal and upgrading and R&M as a % of PPE</i>	17.3%		17.5%	16.5%	15.6%

Table B10 – Adjustments Budget Basic service delivery measurement

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets					
<u>Water:</u>					
Piped water inside dwelling	836	-	1	836	836
Piped water inside yard (but not in dwelling)	0	-	-	0	0
Using public tap (at least min.service level)	0	-	-	0	0
Other water supply (at least min.service level)	0	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	1	-	1	1	1
Using public tap (< min.service level)	0	-	-	0	0
Other water supply (< min.service level)	836	-	1	836	836
No water supply	0	-	-	0	0
<i>Below Minimum Servic Level sub-total</i>	1	-	1	1	1
Total number of households	2	-	2	2	2
<u>Sanitation/sewerage:</u>					
Flush toilet (connected to sewerage)	0	-	-	0	0
Flush toilet (with septic tank)	0	-	-	0	0
Chemical toilet	0	-	-	0	0
Pit toilet (ventilated)	0	-	-	0	0
Other toilet provisions (> min.service level)	0	-	-	0	0
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-
Bucket toilet	0	-	-	0	0
Other toilet provisions (< min.service level)	836	-	836	836	836
No toilet provisions	0	-	-	0	0
<i>Below Minimum Servic Level sub-total</i>	836	-	836	836	836
Total number of households	836	-	836	836	836
<u>Energy:</u>					
Electricity (at least min. service level)	0	-	-	0	0
Electricity - prepaid (> min.service level)	0	-	-	0	0
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-
Electricity (< min.service level)	836	-	836	836	836
Electricity - prepaid (< min. service level)	0	-	-	0	0
Other energy sources	0	-	-	0	0
<i>Below Minimum Servic Level sub-total</i>	836	-	836	836	836
Total number of households	836	-	836	836	836

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Refuse:</u>					
Removed at least once a week (min.service)	836	-	836	836	836
Minimum Service Level and Above sub-total	836	-	836	836	836
Removed less frequently than once a week	0	-	-	0	0
Using communal refuse dump	0	-	-	0	0
Using own refuse dump	0	-	-	0	0
Other rubbish disposal	0	-	-	0	0
No rubbish disposal	0	-	-	0	0
<i>Below Minimum Servic Level sub-total</i>	-	-	-	-	-
Total number of households	836	-	836	836	836
<u>Households receiving Free Basic Service</u>					
Water (6 kilolitres per household per month)	3451	-	3 451	3451	3451
Sanitation (free minimum level service)	7879	-	7 879	7879	7879
Electricity/other energy (50kw h per household per month)	3451	-	3 451	3451	3451
Refuse (remov ed at least once a week)	3451	-	3 451	3451	3451
<u>Cost of Free Basic Services provided (R'000)</u>					
Water (6 kilolitres per household per month)	2332000	-	2 332	2 472	2 620
Sanitation (free sanitation service)	3074000	-	3 074	3 258	3 454
Electricity/other energy (50kw h per household per month)	86900	-	87	92	98
Refuse (removed once a week)	3712000	-	3 712	3 935	4 171
Total cost of FBS provided (minimum social package)	9 205	-	9 205	9 757	10 343
<u>Highest level of free service provided</u>					
Property rates (R'000 v alue threshold)	50000	-	50 000	50000	50000
Water (kilolitres per household per month)	6	-	6	6	6
Sanitation (kilolitres per household per month)	0	-	-	0	0
Sanitation (Rand per household per month)	22.9	-	23	24.6175	26.4638125
Electricity (kw per household per month)	50	-	50	50	50
Refuse (av erage litres per week)	0	-	-	0	0
<u>Revenue cost of free services provided (R'000)</u>					
Property rates (R15 000 threshold rebate)	0	-	-	-	-
Property rates (other exemptions, reductions and rebates)	1110000	-	1 110	1 166	1 224
Water	0	-	-	-	-
Sanitation	0	-	-	-	-
Electricity/other energy	0	-	-	-	-
Refuse	0	-	-	-	-
Municipal Housing - rental rebates	0	-	-	-	-
Housing - top structure subsidies	0	-	-	-	-
Other	0	-	-	-	-
Total revenue cost of free services provided (total social)	1 110	-	1 110	1 166	1 224

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Measurable performance objectives and indicators

Changes to measurable performance objectives and indicators are included in the supporting tables (SB3) attached. These indicators are part of the indicators contained in the Service Delivery and Budget Implementation Plan, which again forms the basis of the performance contracts of the Municipal Manager and Senior Management.

Section 6 – Budget related policies

There are no changes to the budget related policies proposed in the adjustments budget.

Section 7 – Overview of budget assumptions

Budget Assumptions

There are no changes to the budget assumptions proposed in the adjustments budget other than the alignment of assumptions to the actual results for the year ending 30 June 2017.

Section 8 – Funding compliance

The adjustments budget is cash – funded which is the first indicator of a “credible” budget.

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Cash and investments available</u>					
Cash/cash equivalents at the year end	6 415	8 104	14 519	3 647	5 248
Cash and investments available:	6 415	8 104	14 519	3 647	5 248
<u>Applications of cash and investments</u>					
Other working capital requirements	(19 884)	15 555	(4 329)	(12 592)	(16 316)
Reserves to be backed by cash/investments	15 000	5 000	20 000	20 000	20 000
Total Application of cash and investments:	(4 884)	20 555	15 671	7 408	3 684
Surplus(shortfall)	11 300	(12 451)	(1 152)	(3 761)	1 563

Section 9 – Overview of budget funding

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

A Credible Budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality;
- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and on past performance and supported by documented evidence of future assumptions;
- Does not jeopardise the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A budget sets out certain service delivery levels and associated financial implications. Therefore the community should realistically expect to receive these promised service delivery levels and understand the associated financial implications. Major under spending due to under collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

Furthermore, budgets tabled for consultation at least 90 days prior to the start of the budget year should already be credible and fairly close to the final approved budget.

9.1 Funding of operating and capital expenditure

As indicated in schedule B8, the municipality's budget is cash funded. The municipality did introduce external funding in the proposed capital funding model. The introduction of external funding alleviated the pressure on own cash resources to the extent that there is a projected inflow of resources for

the year ending 30 June 2017. The municipality should explore further avenues to ensure that this positive trend continues in future.

9.2 Financial plans

The long-term plan was reviewed during the 2016/17 financial year. A detailed implementation plan was approved during December 2017 by council. This plan needs to be implemented and continuously monitored to ensure the outcomes as identified in the long-term financial plan are achieved.

9.3 Reserves

Reserves will be cash backed throughout the MTREF.

Section 10 – Expenditure on allocations and grant programmes

Grant allocations

Details of each grant to be received and spent are shown in the schedules SB7 to SB9 attached to the report.

Section 11 – Allocations and grants made by the Municipality

Allocations Made by the Municipality

Details of allocations are included in SB10 attached to this report.

Section 12 – Councillor Allowances and employee benefits

Salaries, Allowances and Benefits

Details of Councillor Allowances and employee benefits are included in supporting table SB11 attached.

Section 13 – Monthly targets for revenue, expenditure and cash flow

Monthly Cash Flows by source

Supporting tables SB 12 to SB 17 show the adjusted monthly cash flows.

Section 14 – Adjustments to the quarterly service delivery and budget implementation plans – internal departments

Supporting table SB3 indicates the major adjustments.

Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms

Entities

The municipality does not have any entities.

Other Service Delivery Mechanisms.

The municipality has service delivery agreements with external parties for the delivery of the Municipality's services.

Section 16 – Contracts having future budgetary implications

The municipality does not have any roll – over contracts with budget implications.

Section 17 – Capital expenditure details

Capital expenditure details are listed in Supporting Table SB 18 to SB 19.

Section 18 – Municipal Manager’s quality certification

I, Dei O'Neill, Municipal Manager of Cape Agulhas Municipality, hereby certify that the adjustments 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 adjustments budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.



Municipal Manager of Cape Agulhas Municipality (WC 033)

Signature Dei O'Neill

Date 25/01/18

PART 3 – SUPPORTING TABLES

Schedules SB1 to SB19 are included in this section of the report

WC033 Cape Agulhas - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -					
Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>REVENUE ITEMS</u>					
<u>Property rates</u>					
Total Property Rates	61 253	–	61 253	66 108	72 058
less Revenue Foregone	1 110	–	1 110	1 166	1 224
Net Property Rates	60 143	–	60 143	64 943	70 834
<u>Service charges - electricity revenue</u>					
Total Service charges - electricity revenue	103 393	–	103 393	108 563	113 991
less Revenue Foregone	87	–	87	92	98
Net Service charges - electricity revenue	103 306	–	103 306	108 471	113 893
<u>Service charges - water revenue</u>					
Total Service charges - water revenue	26 674	–	26 674	28 674	30 825
less Revenue Foregone	2 332	–	2 332	2 472	2 620
Net Service charges - water revenue	24 342	–	24 342	26 202	28 204
<u>Service charges - sanitation revenue</u>					
Total Service charges - sanitation revenue	12 560	–	12 560	13 502	14 515
less Revenue Foregone	3 074	–	3 074	3 258	3 454
Net Service charges - sanitation revenue	9 486	–	9 486	10 244	11 061
<u>Service charges - refuse revenue</u>					
Total refuse removal revenue	19 435	–	19 435	20 890	22 453
Total landfill revenue	–	–	–	–	–
less Revenue Foregone	3 712	–	3 712	3 935	4 171
Net Service charges - refuse revenue	15 723	–	15 723	16 955	18 282

WC033 Cape Agulhas - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Other Revenue By Source</u>					
Advertisements	115	-	115	124	133
Bad Debts Recovered	250	-	250	250	250
Books	1	-	1	1	1
Breakages and Losses Recovered	3	-	3	3	3
Building Plan Approval	602	400	1 002	663	729
Camping Fees	6 036	-	6 036	6 398	6 436
Cemetery and Burial	46	-	46	47	47
Clearance Certificates	72	-	72	80	90
Computer Services	-	-	-	-	-
Entrance Fees	29	-	29	30	30
Incidental Cash Surpluses	21	-	21	31	41
Insurance Refund	30	-	30	32	34
Library Fees_Membership	5	-	5	6	6
Merchandising, Jobbing and Contracts	163	-	163	170	178
Photocopies and Faxes	20	-	20	21	22
Plan Printing and Duplicates	4	9	13	4	5
Removal of Restrictions	15	-	15	17	18
Skills Development Levy Refund	-	-	-	-	-
Staff Recoveries	10	-	10	10	10
Stone and Gravel	1	-	1	1	-
Tender Documents	32	-	32	34	36
Town Planning and Servitudes	84	1	85	90	97
Transaction Handling Fees	230	-	230	249	273
Total 'Other' Revenue	7 769	410	8 179	8 259	8 438
<u>EXPENDITURE ITEMS</u>					
<u>Employee related costs</u>					
Basic Salaries and Wages	79 476	(39)	79 437	85 025	91 058
Pension and UIF Contributions	13 475	-	13 475	14 418	15 427
Medical Aid Contributions	4 032	-	4 032	4 435	4 879
Overtime	3 402	9	3 410	3 517	3 655
Performance Bonus	525	-	525	561	601
Motor Vehicle Allowance	5 650	-	5 650	5 650	5 650
Cellphone Allowance	392	(24)	369	392	392
Housing Allowances	951	-	951	951	951
Other benefits and allowances	5 063	(98)	4 965	5 168	5 280
Payments in lieu of leave	1 319	-	1 319	965	1 013
Long service awards	522	-	522	549	576
Post-retirement benefit obligations	2 372	-	2 372	2 491	2 615
sub-total	117 179	(153)	117 026	124 122	132 096
<u>Less: Employees costs capitalised to PPE</u>	-	-	-	-	-
Total Employee related costs	117 179	(153)	117 026	124 122	132 096

WC033 Cape Agulhas - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -					
Description	Budget Year 2017/18			Budget Year	Budget Year
	Original Budget	Total Adjusts.	Adjusted Budget	+1 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
R thousands					
<u>Depreciation & asset impairment</u>					
Depreciation of Property, Plant & Equipment	10 127	–	10 127	10 212	10 300
Lease amortisation	–	–	–	–	–
Capital asset impairment	1 313	–	1 313	1 378	1 447
Depreciation resulting from revaluation of PPE	–	–	–	–	–
Total Depreciation & asset impairment	11 440	–	11 440	11 590	11 747
<u>Bulk purchases</u>					
Electricity Bulk Purchases	76 498	–	76 498	80 323	84 339
Water Bulk Purchases	180	120	300	189	199
Total bulk purchases	76 678	120	76 798	80 512	84 538
<u>Transfers and grants</u>					
Cash transfers and grants	2 763	–	2 763	2 685	2 760
Non-cash transfers and grants	–	–	–	–	–
Total transfers and grants	2 763	–	2 763	2 685	2 760
<u>Contracted services</u>					
<i>Accounting and Auditing</i>	240	450	690	1 095	1 215
<i>Audit Committee</i>	135	–	135	140	146
<i>Burial Services</i>	56	–	56	58	61
<i>Business and Financial Management</i>	2 220	–	2 220	1 427	1 437
<i>Catering Services</i>	60	–	60	60	60
<i>Cleaning Services</i>	1	1	2	1	1
<i>Clearing and Grass Cutting Services</i>	25	–	25	26	28
<i>Commissions and Committees</i>	391	–	391	411	427
<i>Communications</i>	150	–	150	150	150
<i>Contractors_Building</i>	1 000	–	1 000	1 800	–
<i>Contractors_Electrical</i>	–	–	–	–	–
<i>Drivers Licence Cards</i>	170	–	170	170	170
<i>Employee Wellness</i>	80	50	130	84	88
<i>Engineering_Civil</i>	2 100	(150)	1 950	1 480	1 554
<i>Event Promoters</i>	1 010	(1 000)	10	1 011	2 011
<i>Fire Services</i>	750	–	750	1 200	1 200
<i>Gardening Services</i>	47	30	77	48	49
<i>Haulage</i>	2 725	(95)	2 630	2 861	3 004
<i>Human Resources</i>	120	300	420	127	134
<i>Legal Advice and Litigation</i>	895	7	902	962	979
<i>Legal Cost_Collection</i>	180	–	180	230	230
<i>Maintenance of Equipment</i>	–	–	–	–	–
<i>Maintenance of Unspecified Assets</i>	200	–	200	210	221
<i>Medical Examinations</i>	3	7	10	3	3
<i>Occupational Health and Safety</i>	56	–	56	59	62
<i>Organisational</i>	–	–	–	–	–
<i>Personnel and Labour</i>	1 467	–	1 467	361	388
<i>Photographer</i>	3	–	3	3	4
<i>Removal of Structures and Illegal Signs</i>	35	–	35	37	39
<i>Research and Advisory</i>	1 053	450	1 503	548	1 062
<i>Security Services</i>	876	(55)	821	923	972
<i>Town Planner</i>	1 150	–	1 150	800	550
<i>Traffic Fines Management</i>	500	280	780	550	600
<i>Valuer</i>	510	–	510	600	630
Total contracted services??	18 208	275	18 483	17 435	17 474

WC033 Cape Agulhas - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Other Expenditure By Type					
Audit fees	3 150	-	3 150	3 386	3 573
General expenses	-	-	-	-	-
Advertising, Publicity and Marketing	991	(3)	989	1 033	1 075
Bank Charges, Facility and Card Fees	845	-	845	887	932
Bursaries (Employees)	120	-	120	120	120
Cleaning Services (Laundry)	108	-	108	93	98
Commission	1 390	108	1 498	1 480	1 570
Communication - Licences (Radio and Television)	8	-	8	8	9
Communication - Postage and Telephone	1 261	244	1 505	1 287	1 317
Communication - Telemetric Systems	20	-	20	21	23
Contribution - Pensioners	-	-	-	-	-
Deeds	45	-	45	45	46
Drivers Licences and Permits	30	-	30	31	29
Entertainment - Councillors	90	-	90	95	99
Entertainment - Senior Management	8	-	8	8	8
Expenditure_Operational Cost_Indigent Relief	294	48	342	321	350
Expenditure_Operational Cost_Skills Development Fund	722	2	724	773	827
External Computer Service - Data Lines	803	3	806	851	902
Full Time Union Representative	140	-	140	147	154
Hire Charges	397	138	535	416	438
Insurance	676	-	676	709	745
Motor Vehicle Licence and Registrations	202	51	253	209	220
Municipal Services	1 010	-	1 010	1 062	1 118
Operating Leases	396	-	396	415	436
Printing, Publications and Books	90	2	92	94	98
Professional and Regulatory Bodies	52	0	52	68	71
Professional Bodies, Membership and Subscription	1 055	-	1 055	1 116	1 182
Remuneration to Ward Committees	480	-	480	505	526
Resettlement Cost	50	-	50	50	50
Samples and Specimens	289	40	329	304	319
Seminars, Conferences, Workshops and Events	1 585	(8)	1 577	1 667	1 749
Software Licences	3 498	(136)	3 362	3 595	3 840
System Access and Information Fees	3	-	3	3	3
Travel and Subsistence	897	13	910	935	974
Uniform and Protective Clothing	552	16	568	516	542
Workmen's Compensation Fund	205	-	205	220	236
Total Other Expenditure	21 461	519	21 981	22 471	23 677
Repairs and Maintenance					
by Expenditure Item					
Employee related costs	38 710	(212)	38 498	41 029	43 524
Other materials	13 591	962	14 553	13 823	14 532
Contracted Services	290	-	290	305	320
Other Expenditure	4 102	(115)	3 987	4 224	4 508
Total Repairs and Maintenance Expenditure	56 693	636	57 329	59 381	62 884

WC033 Cape Agulhas - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
ASSETS					
<u>Consumer debtors</u>					
Consumer debtors	47 383	(1 929)	45 453	55 023	65 241
Less: provision for debt impairment	19 364	(1 602)	17 762	21 263	24 944
Total Consumer debtors	28 019	(327)	27 691	33 760	40 297
<u>Debt impairment provision</u>					
Balance at the beginning of the year	16 035	(1 602)	14 433	17 762	21 263
Contributions to the provision	3 329	-	3 329	3 501	3 681
Bad debts written off	-	-	-	-	-
Balance at end of year	19 364	(1 602)	17 762	21 263	24 944
<u>Property, plant & equipment</u>					
PPE at cost/valuation (excl. finance leases)	495 335	(4 396)	490 939	521 122	550 325
Leases recognised as PPE	1 192	-	1 192	1 192	1 192
<u>Less: Accumulated depreciation</u>	106 436	(694)	105 742	117 031	128 478
Total Property, plant & equipment	390 091	(3 702)	386 389	405 282	423 039
LIABILITIES					
<u>Current liabilities - Borrowing</u>					
Current portion of long-term liabilities	2 310	(651)	1 659	2 847	2 714
Total Current liabilities - Borrowing	2 310	(651)	1 659	2 847	2 714
<u>Trade and other payables</u>					
Creditors	14 004	12 511	26 515	25 304	29 477
Unspent conditional grants and receipts	-	-	-	-	-
VAT	1 330	(1 289)	42	42	42
Total Trade and other payables	15 334	11 223	26 557	25 345	29 518
<u>Non current liabilities - Borrowing</u>					
Borrowing	6 651	(1 775)	4 876	8 368	7 978
Total Non current liabilities - Borrowing	6 651	(1 775)	4 876	8 368	7 978
<u>Provisions - non current</u>					
Retirement benefits	62 747	(8 748)	53 999	57 239	60 673
Refuse landfill site rehabilitation	66 196	4 080	70 275	74 492	78 961
Total Provisions - non current	128 942	(4 668)	124 274	131 731	139 635
CHANGES IN NET ASSETS					
<u>Accumulated surplus/(Deficit)</u>					
Accumulated surplus/(Deficit) - opening balance	290 077	(19)	290 058	287 137	290 891
Appropriations to Reserves	(9 034)	(15)	(9 049)	(9 699)	(8 789)
Transfers from Reserves	9 034	15	9 049	9 699	8 789
Other adjustments	(2 187)	(733)	(2 921)	3 753	15 011
Accumulated Surplus/(Deficit)	287 890	(752)	287 137	290 891	305 902
<u>Reserves</u>					
Capital replacement	15 000	5 000	20 000	20 000	20 000
Total Reserves	15 000	5 000	20 000	20 000	20 000
TOTAL COMMUNITY WEALTH/EQUITY	302 890	4 248	307 137	310 891	325 902

WC033 Cape Agulhas - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.6%	0.0%	3.3%	3.7%	3.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants	38.5%	0.0%	37.8%	62.8%	7.4%
<u>Safety of Capital</u>						
Gearing	Long Term Borrowing/ Funds & Reserves	44.3%	0.0%	24.4%	41.8%	39.9%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	116.5%	0.0%	110.0%	101.2%	111.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	116.5%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.0	0.3	0.1	0.1
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.4%	0.0%	10.8%	13.1%	14.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		239.0%	0.0%	182.9%	694.9%	562.5%
<u>Other Indicators</u>						
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.9%	0.0%	38.4%	39.8%	37.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	19.3%	0.0%	18.8%	19.0%	17.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.9%	0.0%	6.7%	6.7%	6.0%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1986.0%	0.0%	1999.4%	2094.7%	2235.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	9.5%	0.0%	9.1%	10.8%	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.0	0.0	0.0	0.0	0.0

WC033 Cape Agulhas - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
RECEIPTS:					
<u>Operating Transfers and Grants</u>					
National Government:	27 881	118	27 999	29 976	32 991
Local Government Equitable Share	25 190	–	25 190	27 645	29 808
Expanded Public Works Programme Integrated Grant for M	1 131	–	1 131	–	–
Local Government Financial Management Grant [Schedu	–	118	118	1 092	1 500
Municipal Infrastructure Grant [Schedule 5B]	1 560	–	1 560	1 239	1 183
Municipal Systems Improvement Grant [Schedule 5B]	–	–	–	–	500
Provincial Government:	27 253	17 557	44 810	27 230	48 888
Human Settlement Development	20 450	18 314	38 764	20 000	40 100
Library Service Conditional Grant	5 423	(87)	5 336	5 814	6 152
Maintenance of Main Roads	84	–	84	–	–
Community Development Workers	56	–	56	56	56
Financial Management Support (WC_FMGSG)	240	330	570	360	480
Greenest Municipality (Violence Protection)	1 000	(1 000)	–	1 000	2 000
Thusong Centre	–	–	–	–	100
Total Operating Transfers and Grants	55 134	17 676	72 809	57 206	81 879
<u>Capital Transfers and Grants</u>					
National Government:	12 108	(118)	11 990	13 001	18 264
Municipal Infrastructure Grant [Schedule 5B]	9 558	–	9 558	10 258	10 714
Integrated National Electrification Programme (Municipal G	1 000	–	1 000	2 285	7 000
Local Government Financial Management Grant [Schedu	1 550	(118)	1 432	458	50
Municipal Systems Improvement Grant [Schedule 5B]	–	–	–	–	500
Provincial Government:	162	87	249	–	–
Library Service	162	87	249	–	–
Total Capital Transfers and Grants	12 269	(31)	12 238	13 001	18 264
TOTAL RECEIPTS OF TRANSFERS & GRANTS	67 403	17 644	85 047	70 207	100 143

WC033 Cape Agulhas - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:					
<u>Operating expenditure of Transfers and Grants</u>					
National Government:	27 881	118	27 999	29 976	32 991
Local Government Equitable Share	25 190	–	25 190	27 645	29 808
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1 131	–	1 131	–	–
Local Government Financial Management Grant [Schedule 5B]	–	118	118	1 092	1 500
Municipal Infrastructure Grant [Schedule 5B]	1 560	–	1 560	1 239	1 183
Municipal Systems Improvement Grant [Schedule 5B]	–	–	–	–	500
Provincial Government:	27 253	9 113	36 366	27 230	48 888
Human Settlement Development	20 450	9 000	29 450	20 000	40 100
Library Service Conditional Grant	5 423	(87)	5 336	5 814	6 152
Maintenance of Main Roads	84	–	84	–	–
Community Development Workers	56	–	56	56	56
Financial Management Support (WC_FMGSG)	240	1 200	1 440	360	480
Greenest Municipality (Violence Protection)	1 000	(1 000)	–	1 000	2 000
Thusong Centre	–	–	–	–	100
Total operating expenditure of Transfers and Grants:	55 134	9 231	64 365	57 206	81 879
<u>Capital expenditure of Transfers and Grants</u>					
National Government:	12 108	(118)	11 990	13 001	18 264
Municipal Infrastructure Grant [Schedule 5B]	9 558	–	9 558	10 258	10 714
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	1 000	–	1 000	2 285	7 000
Local Government Financial Management Grant [Schedule 5B]	1 550	(118)	1 432	458	50
Municipal Systems Improvement Grant [Schedule 5B]	–	–	–	–	500
Provincial Government:	862	87	949	–	–
Library Service	162	87	249	–	–
Development of Sport and Recreation Facilities	700	–	700	–	–
Total capital expenditure of Transfers and Grants	12 969	(31)	12 938	13 001	18 264
Total capital expenditure of Transfers and Grants	68 103	9 200	77 303	70 207	100 143

WC033 Cape Agulhas - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds

Description	Budget Year 2017/18			Budget Year	Budget Year
	Original Budget	Total Adjusts.	Adjusted Budget	+1 2018/19	+2 2019/20
R thousands					
Operating transfers and grants:					
National Government:					
Balance unspent at beginning of the year	-	-	-	-	-
Current year receipts	27 881	118	27 999	29 976	32 991
Conditions met - transferred to revenue	27 881	118	27 999	29 976	32 991
Conditions still to be met - transferred to liabilities	-	-	-	-	-
Provincial Government:					
Balance unspent at beginning of the year	-	870	870	-	-
Current year receipts	27 253	17 557	44 810	27 230	48 888
Transfer from Receivables	-	(9 314)	(9 314)	-	-
Conditions met - transferred to revenue	27 253	9 113	36 366	27 230	48 888
Conditions still to be met - transferred to liabilities	-	-	-	-	-
Total operating transfers and grants revenue	55 134	9 231	64 365	57 206	81 879
Total operating transfers and grants - CTBM	-	-	-	-	-
Capital transfers and grants:					
National Government:					
Balance unspent at beginning of the year	-	-	-	-	-
Current year receipts	12 108	(118)	11 990	13 001	18 264
Conditions met - transferred to revenue	12 108	(118)	11 990	13 001	18 264
Conditions still to be met - transferred to liabilities	-	-	-	-	-
Provincial Government:					
Balance unspent at beginning of the year	700	-	700	-	-
Current year receipts	162	87	249	-	-
Conditions met - transferred to revenue	862	87	949	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-
Total capital transfers and grants revenue	12 969	(31)	12 938	13 001	18 264
Total capital transfers and grants - CTBM	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	68 103	9 200	77 303	70 207	100 143
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-

WC033 Cape Agulhas - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Budget Year 2017/18			Budget Year	Budget Year
	Original Budget	Total Adjusts.	Adjusted Budget	+1 2018/19	+2 2019/20
R thousands					
Cash transfers to other Organisations					
CONTRIBUTION - SAVE HOUSE	100	-	100	11	12
CONTRIBUTION - ELIM COMMUNITY	300	-	300	300	300
CONTRIBUTION - KASSIEBAAI COMMUNITY	120	-	120	120	120
CONTRIBUTION - SHIPWRECK MUSEUM	53	-	53	55	57
CONTRIBUTION - TOURISM BURO	901	-	901	946	984
CONTRIBUTION - ONS HUIS	50	-	50	-	-
CONTRIBUTION - OVERBERG RADIO	120	-	120	100	100
BURSARIES (NON-EMPLOYEES)	80	-	80	80	80
OTHER DONATIONS AND SOCIAL SUPPORT	390	-	390	390	390
COMMUNITY SERVICES - SOCIAL DEVELOPMENT	500	-	500	525	551
COMMUNITY SERVICES - FEEDING SCHEME	150	-	150	158	165
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	2 763	-	2 763	2 685	2 760
TOTAL CASH TRANSFERS	2 763	-	2 763	2 685	2 760

WC033 Cape Agulhas - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Budget Year 2017/18			% change
	Original Budget	Total Adjusts.	Adjusted Budget	
R thousands				
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	3 063	–	3 063	0.0%
Pension and UIF Contributions	545	–	545	0.0%
Medical Aid Contributions	48	–	48	0.0%
Motor Vehicle Allowance	1 218	–	1 218	0.0%
Cellphone Allowance	270	–	270	
Sub Total - Councillors	5 145	–	5 145	0.0%
% increase			–	
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	3 919	–	3 919	0.0%
Pension and UIF Contributions	713	–	713	0.0%
Medical Aid Contributions	188	–	188	0.0%
Performance Bonus	525	–	525	
Motor Vehicle Allowance	292	–	292	0.0%
Cellphone Allowance	14	–	14	0.0%
Other benefits and allowances	45	–	45	
Payments in lieu of leave	400	–	400	
Sub Total - Senior Managers of Municipality	6 096	–	6 096	0.0%
% increase			–	
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	75 557	(39)	75 517	-0.1%
Pension and UIF Contributions	12 762	–	12 762	0.0%
Medical Aid Contributions	3 844	–	3 844	0.0%
Overtime	3 402	9	3 410	0.2%
Motor Vehicle Allowance	5 359	–	5 359	0.0%
Cellphone Allowance	378	(24)	354	-6.3%
Housing Allowances	951	–	951	
Other benefits and allowances	5 018	(98)	4 920	
Payments in lieu of leave	919	–	919	0.0%
Long service awards	522	–	522	0.0%
Post-retirement benefit obligations	2 372	–	2 372	0.0%
Sub Total - Other Municipal Staff	111 083	(153)	110 930	-0.1%
% increase				
Total Parent Municipality	122 323	(153)	122 170	-0.1%
TOTAL SALARY, ALLOWANCES & BENEFITS	122 323	(153)	122 170	-0.1%
% increase				
TOTAL MANAGERS AND STAFF	117 179	(153)	117 026	-0.1%

WC033 Cape Agulhas - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Revenue by Vote																
Vote 1 - Executive and Council	10 560	58	146	133	98	8 480	1 561	956	2 904	1 032	951	917	27 796	30 863	34 167	
Vote 2 - Financial Services & ICT	29 730	3 118	2 952	3 194	3 902	2 973	3 349	3 356	3 735	3 348	3 485	5 232	68 373	72 724	80 354	
Vote 4 - Management Services	373	762	2 049	1 624	25 999	902	3 278	3 450	6 512	2 681	2 838	3 745	54 214	44 845	66 178	
Vote 5 - Engineering Services	13 587	13 426	13 240	12 908	14 483	11 688	12 700	14 315	16 850	14 544	15 588	13 830	167 161	176 483	191 240	
Total Revenue by Vote	54 250	17 365	18 387	17 861	44 482	24 043	20 889	22 077	30 001	21 605	22 861	23 724	317 544	324 915	371 939	
Expenditure by Vote																
Vote 1 - Executive and Council	3 492	3 649	2 840	2 711	4 322	926	3 864	4 077	3 846	4 300	4 203	3 334	41 562	43 491	46 857	
Vote 2 - Financial Services & ICT	2 566	2 134	3 774	2 922	3 911	1 176	5 145	5 106	5 075	5 599	5 491	4 771	47 669	49 264	52 460	
Vote 4 - Management Services	2 684	3 371	9 930	17 344	4 222	2 346	5 201	5 400	5 345	6 256	5 926	5 321	73 347	66 108	87 170	
Vote 5 - Engineering Services	3 941	12 534	13 422	12 072	12 204	11 764	14 909	15 082	15 028	16 193	15 790	14 946	157 886	162 300	170 442	
Total Expenditure by Vote	12 682	21 689	29 966	35 049	24 660	16 211	29 118	29 664	29 293	32 349	31 410	28 372	320 464	321 162	356 928	
Surplus/ (Deficit)	41 568	(4 324)	(11 579)	(17 188)	19 822	7 832	(8 229)	(7 588)	707	(10 744)	(8 549)	(4 648)	(2 921)	3 753	15 011	

WC033 Cape Agulhas - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue - Functional															
Governance and administration	40 270	3 145	3 086	3 300	5 541	11 406	5 272	5 582	9 816	5 511	5 674	8 767	107 369	113 618	123 818
Executive and council	10 497	-	-	-	-	8 396	744	744	2 598	744	744	724	25 190	27 645	29 808
Finance and administration	29 773	3 145	3 086	3 300	5 541	3 010	4 528	4 838	7 219	4 767	4 930	8 042	82 179	85 973	94 010
Community and public safety	219	403	1 571	1 311	24 944	644	1 716	1 578	4 942	1 597	1 787	1 858	42 571	33 680	55 279
Community and social services	35	36	23	21	1 822	15	518	481	1 601	484	478	509	6 023	7 227	8 687
Sport and recreation	185	367	1 549	1 290	726	629	365	264	431	280	475	538	7 098	6 453	6 492
Housing	-	-	-	-	22 396	-	833	833	2 910	833	833	812	29 450	20 000	40 100
Economic and environmental service	242	464	576	446	1 281	402	1 747	1 944	1 671	1 171	1 190	2 007	13 140	13 297	14 231
Planning and development	96	107	109	144	215	145	102	49	44	57	117	99	1 283	954	1 042
Road transport	146	357	467	302	1 066	257	1 645	1 896	1 626	1 115	1 073	1 908	11 857	12 343	13 190
Trading services	13 519	13 352	13 154	12 803	12 716	11 592	12 154	12 973	13 572	13 325	14 211	11 092	154 464	164 320	178 611
Energy sources	9 401	9 427	8 904	8 670	8 723	7 610	7 888	8 507	8 977	8 928	9 847	7 556	104 438	110 894	121 039
Water management	1 427	1 185	1 558	1 491	1 327	1 327	2 733	2 911	3 041	2 787	2 788	1 971	24 544	26 205	28 207
Waste water management	1 057	1 033	1 078	1 032	1 063	1 065	477	522	527	584	550	519	9 508	10 266	11 083
Waste management	1 634	1 707	1 614	1 611	1 603	1 590	1 056	1 034	1 026	1 026	1 026	1 046	15 973	16 955	18 282
Total Revenue - Functional	54 250	17 365	18 387	17 861	44 482	24 043	20 889	22 077	30 001	21 605	22 861	23 724	317 544	324 915	371 939
Expenditure - Functional															
Governance and administration	6 029	6 036	6 691	5 728	8 254	2 119	9 131	9 373	9 110	10 179	9 979	8 213	90 842	93 253	97 217
Executive and council	1 229	1 843	1 063	809	1 467	104	1 201	1 468	1 258	1 382	1 370	1 252	14 448	14 834	15 679
Finance and administration	4 693	4 087	5 520	4 802	6 621	1 962	7 766	7 747	7 693	8 626	8 419	6 863	74 800	76 741	79 767
Internal audit	107	106	108	117	165	53	163	158	158	171	190	97	1 594	1 678	1 770
Community and public safety	1 732	2 191	8 911	16 092	2 522	2 146	2 954	3 148	3 098	3 799	3 416	3 438	53 448	45 815	68 562
Community and social services	887	660	765	709	1 105	136	1 238	1 153	1 144	1 241	1 207	1 093	11 337	12 856	14 706
Sport and recreation	696	711	737	824	1 269	274	1 068	1 044	1 034	1 174	1 118	1 009	10 958	11 154	11 834
Housing	149	820	7 409	14 560	147	1 737	648	951	920	1 385	1 091	1 337	31 152	21 804	42 022
Economic and environmental service	2 254	2 031	2 261	2 557	3 595	472	4 509	4 431	4 410	4 830	4 826	3 937	40 113	41 407	43 523
Planning and development	737	563	592	620	947	40	947	901	899	980	1 016	700	8 944	8 772	9 017
Road transport	1 517	1 468	1 669	1 936	2 648	432	3 562	3 529	3 511	3 850	3 809	3 237	31 169	32 635	34 506
Trading services	2 668	11 430	12 104	10 671	10 290	11 474	12 524	12 712	12 674	13 541	13 190	12 784	136 062	140 687	147 626
Energy sources	543	9 142	9 324	7 921	6 202	10 519	7 378	7 352	7 358	7 488	7 418	7 417	88 063	92 566	97 278
Water management	949	1 078	1 203	1 250	1 651	398	1 771	1 864	1 839	2 171	1 971	2 035	18 182	17 501	18 412
Waste water management	498	532	622	559	954	232	1 102	1 141	1 127	1 302	1 192	1 234	10 497	10 776	11 270
Waste management	678	678	954	940	1 483	324	2 272	2 356	2 350	2 579	2 608	2 098	19 319	19 844	20 666
Total Expenditure - Functional	12 682	21 689	29 966	35 049	24 660	16 211	29 118	29 664	29 293	32 349	31 410	28 372	320 464	321 162	356 928
Surplus/ (Deficit) 1.	41 568	(4 324)	(11 579)	(17 188)	19 822	7 832	(8 229)	(7 588)	707	(10 744)	(8 549)	(4 648)	(2 921)	3 753	15 011

WC033 Cape Agulhas - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Property rates	29 554	2 767	2 614	2 881	2 927	3 002	2 733	2 733	2 733	2 733	2 733	2 733	60 143	64 943	70 834
Service charges - electricity revenue	9 390	9 411	8 898	8 664	8 600	7 606	7 844	8 382	8 705	8 816	9 713	7 277	103 306	108 471	113 893
Service charges - water revenue	1 418	1 179	1 557	1 489	1 326	1 327	2 703	2 879	3 009	2 756	2 759	1 941	24 342	26 202	28 204
Service charges - sanitation revenue	1 057	1 033	1 078	1 032	1 063	1 065	472	520	525	582	545	514	9 486	10 244	11 061
Service charges - refuse revenue	1 634	1 707	1 614	1 611	1 603	1 590	1 015	992	984	984	984	1 004	15 723	16 955	18 282
Rental of facilities and equipment	58	40	137	115	58	46	756	147	217	224	135	121	2 056	2 001	2 027
Interest earned - external investments	97	244	228	209	188	147	176	141	128	179	207	116	2 060	2 215	2 381
Interest earned - outstanding debtors	-	(0)	-	-	226	181	182	190	196	157	184	180	1 496	1 627	1 775
Fines, penalties and forfeits	55	257	274	200	2 020	(1 587)	1 545	1 672	1 340	947	871	1 677	9 271	9 964	10 709
Licences and permits	0	2	1	2	19	25	2	2	2	2	2	2	61	65	69
Agency services	94	105	195	106	691	67	102	228	240	161	195	235	2 419	2 514	2 624
Transfers and subsidies	10 497	-	-	-	22 869	10 179	2 495	2 495	8 404	2 495	2 495	2 434	64 365	57 206	81 879
Other revenue	396	620	1 791	1 553	892	396	553	259	236	306	638	539	8 179	8 259	8 438
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	1 700	1 700	1 250	1 500
Total Revenue	54 250	17 365	18 387	17 861	42 483	24 043	20 580	20 640	26 720	20 343	21 460	20 474	304 606	311 915	353 675
Expenditure By Type															
Employee related costs	10 058	8 271	8 327	8 424	13 793	-	12 740	11 197	11 121	11 510	11 275	10 308	117 026	124 122	132 096
Remuneration of councillors	491	449	453	452	446	-	417	651	446	446	446	446	5 145	5 531	5 945
Debt impairment	-	-	-	-	-	-	1 306	1 306	1 306	1 306	1 306	1 306	7 833	8 412	8 961
Depreciation & asset impairment	-	-	-	-	-	-	1 907	1 907	1 907	1 907	1 907	1 907	11 440	11 590	11 747
Finance charges	2	41	-	8	5	74	1 479	1 479	1 479	1 479	1 479	1 479	9 007	9 212	9 487
Bulk purchases	-	8 655	8 726	7 323	5 285	10 245	6 093	6 082	6 102	6 080	6 104	6 102	76 798	80 512	84 538
Other materials	260	1 533	8 840	15 905	1 777	3 455	1 596	2 689	2 588	4 140	3 146	4 059	49 989	39 192	60 244
Contracted services	195	546	855	856	870	897	2 407	2 557	2 606	2 855	3 690	149	18 483	17 435	17 474
Grants and subsidies	614	9	110	21	517	93	218	218	218	218	218	310	2 763	2 685	2 760
Other expenditure	1 062	2 185	2 656	2 059	1 968	1 447	954	1 578	1 520	2 406	1 839	2 306	21 981	22 471	23 677
Total Expenditure	12 682	21 689	29 966	35 049	24 660	16 211	29 118	29 664	29 293	32 349	31 410	28 372	320 464	321 162	356 928
Surplus/(Deficit)	41 568	(4 324)	(11 579)	(17 188)	17 822	7 832	(8 538)	(9 025)	(2 573)	(12 005)	(9 950)	(7 898)	(15 859)	(9 247)	(3 253)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	1 999	-	309	1 437	3 281	1 262	1 401	3 250	12 938	13 001	18 264
Surplus/(Deficit) after capital transfers & contribution	41 568	(4 324)	(11 579)	(17 188)	19 822	7 832	(8 229)	(7 588)	707	(10 744)	(8 549)	(4 648)	(2 921)	3 753	15 011

WC033 Cape Agulhas - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Cash Receipts By Source															
Property rates	3 227	2 421	6 530	13 061	4 621	2 987	3 690	3 690	3 690	3 690	3 690	6 350	57 646	62 246	67 892
Service charges - electricity revenue	7 934	6 944	7 636	9 584	9 267	7 572	7 323	7 825	8 126	8 230	9 067	9 509	99 016	103 966	109 164
Service charges - water revenue	1 304	1 326	1 257	1 577	1 329	1 225	2 021	2 152	2 249	2 060	2 062	4 770	23 331	25 114	27 033
Service charges - sanitation revenue	1 022	876	878	1 055	972	1 008	660	727	735	814	762	(416)	9 092	9 818	10 601
Service charges - refuse	1 345	1 164	1 292	1 515	1 443	1 316	1 296	1 267	1 257	1 257	1 257	660	15 070	16 251	17 523
Rental of facilities and equipment	58	40	137	115	58	46	394	76	113	117	70	745	1 970	1 918	1 943
Interest earned - external investments	97	244	228	209	188	147	237	190	172	241	279	(172)	2 060	2 215	2 381
Interest earned - outstanding debtors	-	(0)	-	-	226	181	120	120	120	120	120	427	1 434	1 559	1 701
Fines, penalties and forfeits	55	257	274	200	2 020	(1 587)	304	328	263	186	171	483	2 953	3 174	3 411
Licences and permits	0	2	1	2	19	25	5	5	5	5	5	(14)	61	65	69
Agency services	94	105	195	106	691	67	99	222	234	157	190	260	2 419	2 514	2 624
Transfer receipts - operational	19 634	566	2 038	15 213	4 685	10 179	-	-	17 121	-	-	3 372	72 809	57 206	81 879
Other revenue	172	620	1 912	2 034	660	168	665	312	284	368	766	2 254	10 215	8 259	8 438
Cash Receipts by Source	34 943	14 566	22 378	44 670	26 178	23 334	16 814	16 914	34 369	17 244	18 438	28 228	298 076	294 305	334 659
Other Cash Flows by Source															
Transfers receipts - capital	5 190	-	-	-	-	-	-	-	2 990	-	-	4 058	12 238	13 001	18 264
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	1 700	1 700	1 250	1 500
Borrowing long term/refinancing	2 400	-	-	-	-	-	-	-	-	-	3 261	(188)	5 473	7 483	2 150
Increase (decrease) in consumer deposits	-	(33)	168	3	29	40	16	16	16	16	16	(27)	257	273	289
Decrease (increase) in non-current debtors	0	0	0	0	0	0	2	2	2	2	2	19	31	31	31
Total Cash Receipts by Source	42 533	14 533	22 546	44 674	26 207	23 374	16 832	16 932	37 377	17 262	21 717	33 789	317 775	316 342	356 893
Cash Payments by Type															
Employee related costs	3 665	4 615	8 564	17 014	25 779	(3 564)	8 767	8 767	8 767	8 767	8 767	17 896	117 808	124 906	132 880
Remuneration of councillors	491	449	453	452	446	-	401	625	429	429	429	542	5 145	5 531	5 945
Finance charges	2	41	-	8	5	74	-	-	-	-	-	640	770	751	790
Bulk purchases - Electricity	7 401	8 655	8 726	7 323	5 285	10 245	6 364	6 353	6 373	6 350	6 375	(659)	78 791	80 932	82 446
Bulk purchases - Water & Sewer	-	-	-	-	15	-	15	15	15	15	15	219	309	191	194
Other materials	260	1 608	9 015	5 025	1 486	3 612	1 806	3 042	2 927	4 683	3 558	14 465	51 488	39 489	58 892
Contracted services	195	599	801	856	870	897	1 481	1 575	1 734	1 762	2 285	5 980	19 037	17 568	17 082
Transfers and grants - other	614	9	110	21	517	93	222	222	222	222	122	388	2 763	2 685	2 760
Other expenditure	5 225	(9 573)	17 164	1 960	(24 325)	(2 014)	962	1 620	1 559	2 494	1 895	25 447	22 413	22 176	22 427
Cash Payments by Type	17 855	6 402	44 833	32 660	10 078	9 344	20 018	22 219	22 026	24 723	23 447	64 919	298 524	294 229	323 417
Other Cash Flows/Payments by Type															
Capital assets	-	65	821	1 860	3 308	2 351	296	2 542	6 214	2 193	2 471	5 338	27 460	30 182	29 203
Repayment of borrowing	30	30	-	85	27	247	-	-	-	-	-	1 214	1 634	2 804	2 673
Total Cash Payments by Type	17 885	6 498	45 653	34 604	13 413	11 943	20 314	24 762	28 240	26 916	25 919	71 471	327 617	327 214	355 293
NET INCREASE/(DECREASE) IN CASH HELD	24 648	8 035	(23 107)	10 070	12 793	11 431	(3 482)	(7 830)	9 138	(9 654)	(4 202)	(37 681)	(9 842)	(10 872)	1 600
Cash/cash equivalents at the month/year beginning:	24 361	49 010	57 044	33 937	44 007	56 800	68 231	64 749	56 919	66 057	56 403	52 200	24 361	14 519	3 647
Cash/cash equivalents at the month/year end:	49 010	57 044	33 937	44 007	56 800	68 231	64 749	56 919	66 057	56 403	52 200	14 519	14 519	3 647	5 248

WC033 Cape Agulhas - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Multi-year expenditure appropriation																
Vote 4 - Management Services	-	-	6	7	8	20	9	79	193	68	77	184	650	1 770	640	
Vote 5 - Engineering Services	-	-	-	-	-	32	9	80	195	69	78	187	650	1 350	900	
Capital Multi-year expenditure sub-total	-	-	6	7	8	51	19	159	388	137	154	371	1 300	3 120	1 540	
												743	2 600	6 240	3 080	
Single-year expenditure appropriation																
Vote 1 - Executive and Council	-	-	9	3	1	159	3	22	54	19	21	55	346	538	-	
Vote 2 - Financial Services & ICT	-	39	508	36	14	113	26	220	537	190	214	514	2 409	1 220	878	
Vote 4 - Management Services	-	26	170	326	179	216	23	202	493	174	196	471	2 477	3 682	1 812	
Vote 5 - Engineering Services	-	-	128	1 488	3 106	1 813	217	1 861	4 549	1 606	1 809	4 352	20 928	21 622	24 974	
Capital single-year expenditure sub-total	-	65	815	1 853	3 300	2 300	268	2 304	5 632	1 988	2 240	5 393	26 160	27 062	27 663	
Total Capital Expenditure	-	65	821	1 860	3 308	2 351	287	2 463	6 020	2 125	2 394	5 764	27 460	30 182	29 203	

WC033 Cape Agulhas - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital Expenditure - Functional															
Governance and administration	-	39	514	119	24	299	28	242	592	209	235	570	2 871	2 062	1 104
Executive and council	-	-	6	1	0	143	2	13	33	12	13	31	254	-	-
Finance and administration	-	39	508	118	23	156	27	229	559	197	222	539	2 616	2 062	1 104
Community and public safety	-	26	14	253	179	190	30	255	624	220	248	597	2 637	4 001	1 310
Community and social services	-	-	5	3	1	19	5	47	115	40	46	110	390	151	-
Sport and recreation	-	26	9	251	178	171	24	209	510	180	203	488	2 247	3 850	1 310
Economic and environmental services	-	-	165	1 105	2 893	1 397	112	962	2 351	830	935	2 250	13 000	17 320	16 076
Planning and development	-	-	-	-	-	-	0	3	8	3	3	8	27	507	-
Road transport	-	-	165	1 105	2 893	1 397	112	959	2 343	827	932	2 242	12 974	16 813	16 076
Trading services	-	-	128	383	213	466	117	1 004	2 453	866	976	2 347	8 952	6 800	10 713
Energy sources	-	-	18	103	183	260	30	257	627	221	249	600	2 548	3 993	7 000
Water management	-	-	110	10	-	206	44	379	925	327	368	886	3 255	2 807	1 450
Waste water management	-	-	-	270	30	-	9	75	182	64	73	175	877	-	2 263
Waste management	-	-	-	-	-	-	34	294	718	253	286	687	2 272	-	-
Total Capital Expenditure - Functional	-	65	821	1 860	3 308	2 351	287	2 463	6 020	2 125	2 394	5 764	27 460	30 182	29 203

WC033 Cape Agulhas - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Capital expenditure on new assets by Asset Class/Sub-class					
Infrastructure	6 684	614	7 298	11 143	17 451
Roads Infrastructure	200	-	200	200	200
<i>Road Furniture</i>	200	-	200	200	200
Storm water Infrastructure	5 384	614	5 998	8 558	9 251
<i>Storm water Conveyance</i>	5 384	614	5 998	8 558	9 251
Electrical Infrastructure	1 100	-	1 100	2 385	7 000
<i>LV Networks</i>	1 100	-	1 100	2 385	7 000
Sanitation Infrastructure	-	-	-	-	1 000
<i>Reticulation</i>	-	-	-	-	1 000
Community Assets	1 554	(1 114)	440	2 020	650
Community Facilities	770	(500)	270	770	150
<i>Cemeteries/Crematoria</i>	120	-	120	120	-
<i>Public Open Space</i>	150	-	150	150	150
<i>Markets</i>	500	(500)	-	500	-
Sport and Recreation Facilities	784	(614)	170	1 250	500
<i>Outdoor Facilities</i>	784	(614)	170	1 250	500
Other assets	95	-	95	95	-
Operational Buildings	95	-	95	95	-
<i>Municipal Offices</i>	95	-	95	95	-
Intangible Assets	8	-	8	-	-
Licences and Rights	8	-	8	-	-
<i>Computer Software and Applications</i>	8	-	8	-	-
Computer Equipment	213	(13)	200	462	595
Computer Equipment	213	(13)	200	462	595
Furniture and Office Equipment	166	22	188	44	45
Furniture and Office Equipment	166	22	188	44	45
Machinery and Equipment	459	-	459	348	330
Machinery and Equipment	459	-	459	348	330
Transport Assets	400	40	440	1 250	-
Transport Assets	400	40	440	1 250	-
Total Capital Expenditure on new assets to be adjusted	9 579	(451)	9 128	15 362	19 071

WC033 Cape Agulhas - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Budget Year 2017/18			Budget Year	Budget Year
	Original Budget	Total Adjusts.	Adjusted Budget	+1 2018/19	+2 2019/20
	A	13 G	14 H	Adjusted Budget	Adjusted Budget
R thousands					
Capital expenditure on renewal of existing assets by Asset Class/Sub-class					
Infrastructure	3 137	-	3 137	2 450	2 313
Roads Infrastructure	200	-	200	1 100	1 100
<i>Roads</i>	200	-	200	1 100	1 100
Water Supply Infrastructure	2 060	-	2 060	1 350	950
<i>Boreholes</i>	350	600	950	450	-
<i>Reservoirs</i>	300	-	300	-	-
<i>Water Treatment Works</i>	10	-	10	-	-
<i>Bulk Mains</i>	1 400	(600)	800	900	950
Sanitation Infrastructure	877	-	877	-	263
<i>Waste Water Treatment Works</i>	877	-	877	-	263
Community Assets	350	-	350	-	-
Community Facilities	350	-	350	-	-
<i>Halls</i>	100	-	100	-	-
<i>Public Open Space</i>	250	-	250	-	-
Computer Equipment	134	38	172	168	180
Computer Equipment	134	38	172	168	180
Furniture and Office Equipment	193	(0)	193	157	120
Furniture and Office Equipment	193	(0)	193	157	120
Machinery and Equipment	2 152	272	2 424	847	27
Machinery and Equipment	2 152	272	2 424	847	27
Transport Assets	250	-	250	625	1 500
Transport Assets	250	-	250	625	1 500
Total Capital Expenditure on renewal of existing assets to be adjusted	6 215	310	6 525	4 247	4 140

WC033 Cape Agulhas - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Budget Year 2017/18			Budget Year	Budget Year
	Original Budget	Total Adjusts.	Adjusted Budget	+1 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
R thousands					
Repairs and maintenance expenditure by Asset Class/Sub-class					
Infrastructure	36 180	833	37 014	38 238	40 429
Roads Infrastructure	10 970	-	10 970	11 635	12 344
Roads	10 720	-	10 720	11 372	12 068
Road Furniture	250	-	250	263	276
Electrical Infrastructure	7 650	(77)	7 573	8 067	8 510
LV Networks	7 650	(77)	7 573	8 067	8 510
Water Supply Infrastructure	9 219	700	9 919	9 742	10 299
Distribution	9 219	700	9 919	9 742	10 299
Sanitation Infrastructure	6 424	110	6 534	6 769	7 136
Reticulation	6 424	110	6 534	6 769	7 136
Solid Waste Infrastructure	1 918	100	2 018	2 026	2 140
Landfill Sites	1 918	100	2 018	2 026	2 140
Community Assets	8 616	(133)	8 483	9 151	9 724
Community Facilities	4 377	(18)	4 358	4 652	4 957
Cemeteries/Crematoria	656	(20)	636	698	744
Public Open Space	3 721	2	3 723	3 954	4 213
Sport and Recreation Facilities	4 240	(115)	4 125	4 499	4 767
Outdoor Facilities	4 240	(115)	4 125	4 499	4 767
Other assets	4 511	5	4 516	4 407	4 672
Operational Buildings	4 511	5	4 516	4 407	4 672
Municipal Offices	4 511	5	4 516	4 407	4 672
Intangible Assets	3 128	(136)	2 992	3 206	3 432
Licences and Rights	3 128	(136)	2 992	3 206	3 432
Computer Software and Applications	3 128	(136)	2 992	3 206	3 432
Computer Equipment	68	-	68	72	75
Computer Equipment	68	-	68	72	75
Furniture and Office Equipment	91	(3)	88	95	100
Furniture and Office Equipment	91	(3)	88	95	100
Machinery and Equipment	620	-	620	572	601
Machinery and Equipment	620	-	620	572	601
Transport Assets	3 478	70	3 548	3 640	3 850
Transport Assets	3 478	70	3 548	3 640	3 850
Total Repairs and Maintenance Expenditure to be adjusted	56 693	636	57 329	59 381	62 884

WC033 Cape Agulhas - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Depreciation by Asset Class/Sub-class</u>					
<u>Infrastructure</u>	8 428	-	8 428	8 578	8 735
Roads Infrastructure	1 198	-	1 198	1 198	1 198
<i>Roads</i>	1 114	-	1 114	1 114	1 114
<i>Road Structures</i>	16	-	16	16	16
<i>Road Furniture</i>	68	-	68	68	68
Storm water Infrastructure	544	-	544	544	544
<i>Drainage Collection</i>	350	-	350	350	350
<i>Storm water Conveyance</i>	194	-	194	194	194
Electrical Infrastructure	1 433	-	1 433	1 518	1 606
<i>MV Substations</i>	143	-	143	151	160
<i>MV Networks</i>	496	-	496	525	555
<i>LV Networks</i>	795	-	795	842	890
Water Supply Infrastructure	1 084	-	1 084	1 084	1 084
<i>Dams and Weirs</i>	34	-	34	34	34
<i>Boreholes</i>	126	-	126	126	126
<i>Reservoirs</i>	285	-	285	285	285
<i>Pump Stations</i>	42	-	42	42	42
<i>Water Treatment Works</i>	107	-	107	107	107
<i>Bulk Mains</i>	37	-	37	37	37
<i>Distribution</i>	454	-	454	454	454
Sanitation Infrastructure	1 575	-	1 575	1 575	1 575
<i>Pump Station</i>	479	-	479	479	479
<i>Reticulation</i>	406	-	406	406	406
<i>Waste Water Treatment Works</i>	674	-	674	674	674
<i>Outfall Sewers</i>	1	-	1	1	1
<i>Toilet Facilities</i>	15	-	15	15	15
Solid Waste Infrastructure	2 592	-	2 592	2 658	2 727
<i>Landfill Sites</i>	2 592	-	2 592	2 658	2 727
<u>Community Assets</u>	243	-	243	243	243
Community Facilities	165	-	165	165	165
<i>Halls</i>	86	-	86	86	86
<i>Clinics/Care Centres</i>	1	-	1	1	1
<i>Libraries</i>	60	-	60	60	60
<i>Cemeteries/Crematoria</i>	1	-	1	1	1
<i>Public Open Space</i>	17	-	17	17	17
Sport and Recreation Facilities	78	-	78	78	78
<i>Outdoor Facilities</i>	78	-	78	78	78
<u>Investment properties</u>	8	-	8	8	8
Revenue Generating	8	-	8	8	8
<i>Improved Property</i>	8	-	8	8	8
<u>Other assets</u>	440	-	440	440	440
Operational Buildings	440	-	440	440	440
<i>Municipal Offices</i>	440	-	440	440	440
<u>Intangible Assets</u>	293	-	293	293	293
Licences and Rights	293	-	293	293	293
<i>Computer Software and Applications</i>	293	-	293	293	293
<u>Computer Equipment</u>	319	-	319	319	319
Computer Equipment	319	-	319	319	319
<u>Furniture and Office Equipment</u>	663	-	663	663	663
Furniture and Office Equipment	663	-	663	663	663
<u>Machinery and Equipment</u>	280	-	280	280	280
Machinery and Equipment	280	-	280	280	280
<u>Transport Assets</u>	766	-	766	766	766
Transport Assets	766	-	766	766	766
Total Depreciation to be adjusted	11 440	-	11 440	11 590	11 747

WC033 Cape Agulhas - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Budget Year 2017/18			Budget Year	Budget Year
	Original Budget	Total Adjusts.	Adjusted Budget	+1 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
R thousands					
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class					
Infrastructure	7 873	-	7 873	6 658	4 350
Roads Infrastructure	5 613	-	5 613	4 650	3 700
<i>Roads</i>	4 313	-	4 313	3 350	2 400
<i>Road Furniture</i>	1 300	-	1 300	1 300	1 300
Storm water Infrastructure	500	-	500	650	650
<i>Storm water Conveyance</i>	500	-	500	650	650
Electrical Infrastructure	1 311	-	1 311	1 358	-
<i>MV Networks</i>	365	-	365	365	-
<i>LV Networks</i>	946	-	946	993	-
Water Supply Infrastructure	100	-	100	-	-
<i>Water Treatment Works</i>	100	-	100	-	-
Solid Waste Infrastructure	350	-	350	-	-
<i>Waste Drop-off Points</i>	350	-	350	-	-
Community Assets	1 644	87	1 731	3 300	1 540
Community Facilities	289	87	376	2 330	1 100
<i>Clinics/Care Centres</i>	-	-	-	800	200
<i>Testing Stations</i>	-	-	-	230	800
<i>Libraries</i>	159	87	246	-	-
<i>Public Open Space</i>	100	-	100	100	100
<i>Public Ablution Facilities</i>	30	-	30	1 200	-
Sport and Recreation Facilities	1 355	-	1 355	970	440
<i>Indoor Facilities</i>	700	-	700	-	-
<i>Outdoor Facilities</i>	655	-	655	970	440
Other assets	45	-	45	-	-
Operational Buildings	45	-	45	-	-
<i>Municipal Offices</i>	45	-	45	-	-
Intangible Assets	1 176	-	1 176	-	-
Licences and Rights	1 176	-	1 176	-	-
<i>Computer Software and Applications</i>	1 176	-	1 176	-	-
Computer Equipment	957	(151)	806	521	103
Computer Equipment	957	(151)	806	521	103
Furniture and Office Equipment	60	-	60	55	-
Furniture and Office Equipment	60	-	60	55	-
Machinery and Equipment	115	-	115	40	-
Machinery and Equipment	115	-	115	40	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	11 870	(64)	11 807	10 574	5 993

WC033 Cape Agulhas - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -													
Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework						
							Budget Year 2017/18		Budget Year +1 2018/19		Budget Year +2 2019/20		
							Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousand													
Parent municipality:													
Vote 5 - Engineering Services	WC033_SECURE BOREHOLES (KAM AREA)	511150200011	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Boreholes	200	200	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Stormwater - Master pl - Napier	511150500003	KPA5/SG5/SO8	Yes	Storm water Infrastructure	Storm water Conveyance	-	-	150	150	150	150	150
Vote 5 - Engineering Services	WC033_Storm Water Master pl - SBay	511150500004	KPA5/SG5/SO8	Yes	Storm water Infrastructure	Storm water Conveyance	200	200	200	200	200	200	200
Vote 5 - Engineering Services	WC033_Stormwater Master pl - Bdorp	511150500005	KPA5/SG5/SO8	Yes	Storm water Infrastructure	Storm water Conveyance	100	100	100	100	100	100	100
Vote 5 - Engineering Services	WC033_Stormwater Master pl - Agulhas	511150500006	KPA5/SG5/SO8	Yes	Storm water Infrastructure	Storm water Conveyance	200	200	200	200	200	200	200
Vote 5 - Engineering Services	WC033_Upgrade Road to Landfill Site Bredasdorp to Struisbay	521150500030	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	-	-	800	800	-	-	-
Vote 5 - Engineering Services	WC033_SIDEWALKS SBAAI/LA	511150500009	KPA5/SG5/SO8	Yes	Roads Infrastructure	Road Furniture	500	500	500	500	500	500	500
Vote 5 - Engineering Services	WC033_Nuwerus Streets - Adam Street	523150500014	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	1 247	1 247	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Stormwater pipeline - Area F	523150500015	KPA5/SG5/SO8	Yes	Storm water Infrastructure	Storm water Conveyance	5 184	5 798	8 358	8 358	9 251	9 251	9 251
Vote 5 - Engineering Services	WC033_Klipdale Roads	523150500016	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	-	-	200	200	200	200	200
Vote 5 - Engineering Services	WC033_Protom Roads	523150500017	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	-	-	200	200	200	200	200
Vote 5 - Engineering Services	WC033_Sidewalks Long Street (B/Dorp)	521150500015	KPA5/SG5/SO8	Yes	Roads Infrastructure	Road Furniture	400	400	400	400	400	400	400
Vote 5 - Engineering Services	WC033_Sidewalks - Bredasdorp (Wards)	521150500016	KPA5/SG5/SO8	Yes	Roads Infrastructure	Road Furniture	400	400	400	400	400	400	400
Vote 5 - Engineering Services	WC033_Tip Truck	511650500025	KPA5/SG5/SO8	Yes	Transport Assets	Transport Assets	-	-	1 000	1 000	-	-	-
Vote 5 - Engineering Services	WC033_Furniture (Manager & Supervisor)	511650500026	KPA5/SG5/SO8	Yes	Furniture and Office Equipment	Furniture and Office Equipment	25	25	15	15	10	10	10
Vote 5 - Engineering Services	WC033_Speed Bumps CAM (3 per ward)	511150500016	KPA5/SG5/SO8	Yes	Roads Infrastructure	Road Furniture	200	200	200	200	200	200	200
Vote 5 - Engineering Services	WC033_3 x Plate Compactors	511650500017	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	45	45	-	-	-	-	-
Vote 5 - Engineering Services	WC033_2 x Jackhammers Heavy Duty	511650500018	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	45	45	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Upgrade Roads in Napier	521150500019	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	-	-	500	500	500	500	500
Vote 5 - Engineering Services	WC033_Upgrade Wouter Street in Napier	521150500027	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	-	-	500	500	500	500	500
Vote 5 - Engineering Services	WC033_Industrial Road Struisbay	521150500020	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	750	900	150	150	-	-	-
Vote 5 - Engineering Services	WC033_Ou Meule Link to Swellendam Road (B/dorp)	523150500021	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	1 316	1 316	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Kerbs Ou Meule street (B/Dorp)	511150500022	KPA5/SG5/SO8	Yes	Storm water Infrastructure	Storm water Conveyance	200	200	200	200	-	-	-
Vote 5 - Engineering Services	WC033_Roadmarking Spray Cart	511650500029	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	-	-	-	-	250	250	250
Vote 5 - Engineering Services	WC033_Street Lights - New	511150610005	KPA5/SG5/SO8	Yes	Electrical Infrastructure	LV Networks	150	150	150	150	-	-	-
Vote 5 - Engineering Services	WC033_Electrification - Informal Set	511150600006	KPA5/SG5/SO8	Yes	Electrical Infrastructure	LV Networks	100	100	100	100	-	-	-
Vote 1 - Executive and Council	WC033_Vehicle (LDV) with canopy	512620100006	KPA1/SG1/SO2	Yes	Transport Assets	Transport Assets	220	220	-	-	-	-	-
Vote 1 - Executive and Council	WC033_Collab Ward Committee Management Module	511220100007	KPA1/SG1/SO2	Yes	Intangible Assets	Computer Software and Applications	26	26	-	-	-	-	-
Vote 1 - Executive and Council	WC033_Coreldraw software	511620100008	KPA1/SG1/SO2	Yes	Intangible Assets	Computer Software and Applications	8	8	-	-	-	-	-
Vote 1 - Executive and Council	WC033_Flipchart Easel	511625210007	KPA1/SG1/SO1	Yes	Furniture and Office Equipment	Furniture and Office Equipment	1	1	-	-	-	-	-

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
							Budget Year 2017/18		Budget Year +1 2018/19		Budget Year +2 2019/20	
							Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand												
Vote 1 - Executive and Council	WC033_Guilotine (heavy duty)	511625210008	KPA1/SG1/SO1	Yes	Furniture and Office Equipment	Furniture and Office Equipment	-	-	7	7	-	-
Vote 1 - Executive and Council	WC033_Pull-up banners X6	511625210009	KPA1/SG1/SO1	Yes	Furniture and Office Equipment	Furniture and Office Equipment	6	6	-	-	-	-
Vote 1 - Executive and Council	WC033_Backdrop	511625210010	KPA1/SG1/SO1	Yes	Furniture and Office Equipment	Furniture and Office Equipment	1	1	-	-	-	-
Vote 1 - Executive and Council	WC033_Photographic lights	511625210011	KPA1/SG1/SO1	Yes	Furniture and Office Equipment	Furniture and Office Equipment	10	10	-	-	-	-
Vote 1 - Executive and Council	WC033_Voice Recording device	511625210012	KPA1/SG1/SO1	Yes	Furniture and Office Equipment	Furniture and Office Equipment	6	6	-	-	-	-
Vote 1 - Executive and Council	WC033_Camera Tripod	511625210013	KPA1/SG1/SO1	Yes	Furniture and Office Equipment	Furniture and Office Equipment	3	3	-	-	-	-
Vote 1 - Executive and Council	WC033_Chair	072522116004	KPA1/SG1/SO1	Yes	Furniture and Office Equipment	Furniture and Office Equipment	-	4	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_Office Chairs (x2)	511630200004	KPA4/SG4/SO6	Yes	Furniture and Office Equipment	Furniture and Office Equipment	4	4	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_Heavy Duty Highback chair	511630500004	KPA4/SG4/SO6	Yes	Furniture and Office Equipment	Furniture and Office Equipment	4	4	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_Oak Melamine hinged door cupboard 900x450x1500h (3shelves)	511630500005	KPA4/SG4/SO6	Yes	Furniture and Office Equipment	Furniture and Office Equipment	3	3	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_New PC's	511630600001	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	-	-	42	42	45	45
Vote 2 - Financial Services & ICT	WC033_New Laptops	511630600005	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	203	89	75	75	80	80
Vote 2 - Financial Services & ICT	WC033_UPS small (Offices)	511630600006	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	-	-	13	13	7	7
Vote 2 - Financial Services & ICT	WC033_Projector	511630600007	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	7	6	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_External HDD	511630600009	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	6	6	2	2	2	2
Vote 2 - Financial Services & ICT	WC033_Switch POE	511630600010	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	48	130	32	32	14	14
Vote 2 - Financial Services & ICT	WC033_Server Cabinet	511630600013	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	-	-	12	12	-	-
Vote 2 - Financial Services & ICT	WC033_Two Way Radios	511630600014	KPA2/SG2/SO3	Yes	Furniture and Office Equipment	Furniture and Office Equipment	11	28	11	11	-	-
Vote 2 - Financial Services & ICT	WC033_Time & Attendance (Access Control) CRR	511630600017	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	200	200	150	150	-	-
Vote 1 - Executive and Council	WC033_Airconditioners (X2)	511625300003	KPA1/SG1/SO2	Yes	Furniture and Office Equipment	Furniture and Office Equipment	40	40	-	-	-	-
Vote 1 - Executive and Council	WC033_Tablets (OVIOO Sytem updating)	511625230004	KPA5/SG5/SO10	Yes	Computer Equipment	Computer Equipment	13	-	-	-	-	-
Vote 4 - Management Services	WC033_Zippels	511640200001	KPA6/SG6/SO12	Yes	Furniture and Office Equipment	Furniture and Office Equipment	60	60	40	40	-	-
Vote 4 - Management Services	WC033_Motorfietsroerusting: K53	511640200002	KPA6/SG6/SO12	Yes	Machinery and Equipment	Machinery and Equipment	15	15	-	-	-	-
Vote 4 - Management Services	WC033_18 Chairs - Reception Area	511640200004	KPA6/SG6/SO12	Yes	Furniture and Office Equipment	Furniture and Office Equipment	8	8	-	-	-	-
Vote 4 - Management Services	WC033_Furniture for Meeting Room	511640200005	KPA6/SG6/SO12	Yes	Furniture and Office Equipment	Furniture and Office Equipment	-	-	-	-	35	35
Vote 4 - Management Services	WC033_Office Equipment / Furniture	511640400002	KPA5/SG5/SO9	Yes	Furniture and Office Equipment	Furniture and Office Equipment	13	13	10	10	10	10
Vote 4 - Management Services	WC033_CARPET EXTRACTION UNIT	511640410002	KPA2/SG2/SO3	Yes	Machinery and Equipment	Machinery and Equipment	7	7	7	7	7	7
Vote 4 - Management Services	WC033_Furniture - Community Hall (Struisbay)	511640410003	KPA2/SG2/SO3	Yes	Furniture and Office Equipment	Furniture and Office Equipment	10	10	10	10	10	10
Vote 4 - Management Services	WC033_Safety Gates x3 Nedbank building	511640410004	KPA2/SG2/SO3	Yes	Other assets	Municipal Offices	-	-	15	15	-	-
Vote 4 - Management Services	WC033_Ceiling - Struisbay Community hall	511640410006	KPA2/SG2/SO3	Yes	Community Assets	Halls	100	100	-	-	-	-
Vote 4 - Management Services	WC033_Airconditioners (Replacement) x3	521640410005	KPA2/SG2/SO3	Yes	Furniture and Office Equipment	Furniture and Office Equipment	34	34	-	-	-	-
Vote 4 - Management Services	WC033_Construction of New wing - ONS HUIS	512240410006	KPA2/SG2/SO3	Yes	Community Assets	Clinics/Care Centres	-	-	800	800	200	200

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							Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousand													
Vote 4 - Management Services	WC033_Struisbay Boardwalk (Move: Repair)	521240430006	KPA2/SG2/SO3	Yes	Community Assets	Public Open Space	250	250	-	-	-	-	-
Vote 4 - Management Services	WC033_Upgrade of Ablution facilities (Resorts / Camping sites)	521240430007	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	100	100	200	200	100	100	100
Vote 4 - Management Services	WC033_Upgrade of Ablution facility (Wheelchair friendly) - Nostra	521240430008	KPA2/SG2/SO3	Yes	Community Assets	Public Ablution Facilities	30	30	-	-	-	-	-
Vote 4 - Management Services	WC033_Upgrade of Large Tidel Pool	521640430009	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	450	450	430	430	-	-	-
Vote 4 - Management Services	WC033_Upgrade of Small Tidel Pool	521640430013	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	-	-	240	240	240	240	240
Vote 4 - Management Services	WC033_Furniture at Resorts	511640430010	KPA2/SG2/SO3	Yes	Furniture and Office Equipment	Furniture and Office Equipment	100	100	100	100	100	100	100
Vote 4 - Management Services	WC033_KUDU 750 iwht Kohler 14hp Engine	511640430011	KPA2/SG2/SO3	Yes	Machinery and Equipment	Machinery and Equipment	-	-	40	40	-	-	-
Vote 4 - Management Services	WC033_Ablution facility - Suiderstrand	511640430012	KPA2/SG2/SO3	Yes	Community Assets	Public Ablution Facilities	-	-	1 200	1 200	-	-	-
Vote 4 - Management Services	WC033_Safeguarding of Receptionist area (Waenhuiskrans)	511640430013	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	105	105	-	-	-	-	-
Vote 4 - Management Services	WC033_Safeguarding of Receptionist area (L Agulhas)	511640430014	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	-	-	100	100	-	-	-
Vote 4 - Management Services	WC033_Safeguarding of Receptionist area (Struisbay)	511640430015	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	-	-	-	-	100	100	100
Vote 4 - Management Services	WC033_Fencing & Scrapping of new road - New Napier cemetery	511640440002	KPA5/SG5/SO9	Yes	Community Assets	Cemeteries/Crematoria	-	-	120	120	-	-	-
Vote 4 - Management Services	WC033_Fencing & Scrapping of new road - New Bredasdorp cemetery	511640440001	KPA5/SG5/SO9	Yes	Community Assets	Cemeteries/Crematoria	120	120	-	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_Workshop tools	511630510001	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	15	15	-	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_MIG Welder	511630510004	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	25	25	-	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_Heavy Duty Hot Water Steamcleaner 3 Phase	511630510005	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	-	-	58	58	-	-	-
Vote 5 - Engineering Services	WC033_Upgrade of Drop-off loading areas - Landfill site	521150410002	KPA6/SG6/SO12	Yes	Solid Waste Infrastructure	Waste Drop-off Points	350	350	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Compactor Landfill Site	512650410003	KPA6/SG6/SO12	Yes	Machinery and Equipment	Machinery and Equipment	1 650	1 922	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Tools	511650600007	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	50	50	50	50	-	-	-
Vote 5 - Engineering Services	WC033_CABLE LOCATOR	511650600011	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	32	32	-	-	-	-	-
Vote 5 - Engineering Services	WC033_OFFICE FURNITURE	511650600012	KPA5/SG5/SO8	Yes	Furniture and Office Equipment	Furniture and Office Equipment	23	23	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Borehole No 1 - Bredasdorp	512150200008	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Boreholes	-	-	300	300	-	-	-
Vote 5 - Engineering Services	WC033_Replace pipework and valves L'Agulhas Reservoirs	512150220009	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Reservoirs	300	300	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Replacement of Vijoenstr Street Water Main Bredasdorp	512150200010	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Bulk Mains	800	800	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Digger-loader	512150200011	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	-	-	800	800	-	-	-
Vote 5 - Engineering Services	WC033_Replacement LDV CS15640	512150200012	KPA5/SG5/SO8	Yes	Transport Assets	Transport Assets	-	-	250	250	-	-	-
Vote 5 - Engineering Services	WC033_Replacement LDV CS15643	512150200013	KPA5/SG5/SO8	Yes	Transport Assets	Transport Assets	250	250	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Replacement LDV CS4580	512150200014	KPA5/SG5/SO8	Yes	Transport Assets	Transport Assets	-	-	-	-	250	250	250
Vote 5 - Engineering Services	WC033_Replacement LDV CS4591	512150200015	KPA5/SG5/SO8	Yes	Transport Assets	Transport Assets	-	-	-	-	250	250	250
Vote 5 - Engineering Services	WC033_Relocate water main over erf 1353 Napier	512150200016	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Bulk Mains	600	-	-	-	-	-	-
Vote 5 - Engineering Services	Bredasdorp various Boreholes [Changed name]	512150200016A	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Boreholes	-	600	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Replace old Water Mains	512 150 200 017	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Bulk Mains	-	-	600	600	650	650	650

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							Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand												
Vote 5 - Engineering Services	WC033_Airconditioners X2	511650200021	KPA5/SG5/SO8	Yes	Furniture and Office Equipment	Furniture and Office Equipment	-	-	32	32	-	-
Vote 5 - Engineering Services	WC033_Kalk Dossier pomp	511650200013	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	50	50	-	-	-	-
Vote 5 - Engineering Services	WC033_Chloor Scale	511650200014	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	50	50	-	-	-	-
Vote 5 - Engineering Services	WC033_Struisay Chloor Dos. System	511650200015	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	100	100	-	-	-	-
Vote 5 - Engineering Services	WC033_Liquid Aluminium Dos. System Bredasdorp WTW	511650200016	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	200	200	-	-	-	-
Vote 5 - Engineering Services	WC033_Bakkie	512650200021	KPA5/SG5/SO8	Yes	Transport Assets	Transport Assets	-	-	375	375	-	-
Vote 5 - Engineering Services	WC033_Upgrading of Fence	521650210017	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Water Treatment Works	100	100	-	-	-	-
Vote 5 - Engineering Services	WC033_Office and Toilets @ Napier Treatment Plant	511650200018	KPA5/SG5/SO8	Yes	Other assets	Municipal Offices	95	95	-	-	-	-
Vote 5 - Engineering Services	WC033_Water Treatment Tools	511650210019	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Water Treatment Works	10	10	-	-	-	-
Vote 5 - Engineering Services	WC033_Instruments: PH meters, conductivity meter	511650200020	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	50	50	-	-	-	-
Vote 5 - Engineering Services	WC033_Equipment for boreholes in Napier and Suiderstrand	511650200022	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Boreholes	150	150	150	150	-	-
Vote 5 - Engineering Services	WC033_2x Pipecutters	511650200023	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	60	60	-	-	-	-
Vote 5 - Engineering Services	WC033_3x Plate compactors	511650200029	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	30	30	-	-	-	-
Vote 5 - Engineering Services	WC033_3x Generators	511650200024	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	30	30	-	-	-	-
Vote 5 - Engineering Services	WC033_3x Waterpumps	511650200025	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	30	30	-	-	-	-
Vote 5 - Engineering Services	WC033_Pipe Inspection Camera	511650200026	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	100	100	-	-	-	-
Vote 5 - Engineering Services	WC033_Metal Detectors	511650200027	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	50	50	-	-	-	-
Vote 1 - Executive and Council	WC033_Informal Trading Area 272/2015	512625170005	KPA1/SG1/SO1	Yes	Community Assets	Markets	500	-	-	500	-	-
Vote 5 - Engineering Services	WC033_Rehab Waste Water Treatm Works	513150310001	KPA5/SG5/SO8	Yes	Sanitation Infrastructure	Waste Water Treatment Works	877	877	-	-	-	-
Vote 5 - Engineering Services	WC033_Napier: Waste Water Treatment Works	513150310002	KPA5/SG5/SO8	Yes	Sanitation Infrastructure	Waste Water Treatment Works	-	-	-	-	263	263
Vote 5 - Engineering Services	WC033_Sewerage Truck	511650300001	KPA5/SG5/SO8	Yes	Transport Assets	Transport Assets	-	-	-	-	1 000	1 000
Vote 5 - Engineering Services	WC033_Sewerage scheme SB CDD	511650300002	KPA5/SG5/SO8	Yes	Sanitation Infrastructure	Reticulation	-	-	-	-	1 000	1 000
Vote 5 - Engineering Services	WC033_Dora Project	513150600009	KPA5/SG5/SO8	Yes	Electrical Infrastructure	LV Networks	1 000	1 000	2 000	2 000	7 000	7 000
Vote 2 - Financial Services & ICT	WC033_Backup Device & HDD	513630600011	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	-	-	58	58	50	50
Vote 2 - Financial Services & ICT	WC033_Vesta - Financial System	513630100000	KPA4/SG4/SO6	Yes	Intangible Assets	Computer Software and Applications	1 150	1 150	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_Server - mSCOA	513630600022	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	400	282	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_Mail Archiving	511430600026	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	-	-	200	200	-	-
Vote 2 - Financial Services & ICT	WC033_CCTV Traffic	511630600027	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	-	-	200	200	-	-
Vote 2 - Financial Services & ICT	WC033_CCTV Traffic	511630600028	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	-	-	-	-	500	500
Vote 2 - Financial Services & ICT	WC033_upgrade Server room DR Site	521630600023	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	300	300	-	-	-	-
Vote 2 - Financial Services & ICT	WC033_upgrade Server room DR Site	521630600024	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	-	-	200	200	-	-
Vote 2 - Financial Services & ICT	WC033_Whiteboard	511630600024	KPA2/SG2/SO3	Yes	Furniture and Office Equipment	Furniture and Office Equipment	1	1	-	-	-	-

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							Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand												
Vote 2 - Financial Services & ICT	WC033_Chair	511630600025	KPA2/SG2/SO3	Yes	Furniture and Office Equipment	Furniture and Office Equipment	2	2	-	-	-	-
Vote 1 - Executive and Council	WC033_Microwave / Urn / Stove / Vacuum cleaner	511625400013	KPA6/SG6/SO11	Yes	Furniture and Office Equipment	Furniture and Office Equipment	12	12	-	-	-	-
Vote 1 - Executive and Council	WC033_Shelves for store room	511625400017	KPA6/SG6/SO11	Yes	Furniture and Office Equipment	Furniture and Office Equipment	-	-	15	15	-	-
Vote 1 - Executive and Council	WC033_Wooden Blinds	511625400018	KPA6/SG6/SO11	Yes	Furniture and Office Equipment	Furniture and Office Equipment	-	-	16	16	-	-
Vote 1 - Executive and Council	WC033_Food preparation surface (kitchen)	511625400015	KPA6/SG6/SO11	Yes	Furniture and Office Equipment	Furniture and Office Equipment	10	10	-	-	-	-
Vote 5 - Engineering Services	WC033_Replace of Water Meters	521150200006	KPA5/SG5/SO8	Yes	Water Supply Infrastructure	Bulk Mains	-	-	300	300	300	300
Vote 5 - Engineering Services	WC033_Upgrade Suiderstrand Road	521150500009	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	1 000	850	1 000	1 000	1 000	1 000
Vote 5 - Engineering Services	WC033_Regravel Tamatiekraal Street - Napier	521150500024	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	200	200	300	300	300	300
Vote 5 - Engineering Services	WC033_Reseal of Roads CAM	521150500010	KPA5/SG5/SO8	Yes	Roads Infrastructure	Roads	-	-	800	800	800	800
Vote 5 - Engineering Services	WC033_Change Transformers Minisubs (Loan)	521150600002	KPA5/SG5/SO8	Yes	Electrical Infrastructure	MV Networks	365	365	365	365	-	-
Vote 5 - Engineering Services	WC033_Replace Med/Low Volt Overhead	521150600008	KPA5/SG5/SO8	Yes	Electrical Infrastructure	LV Networks	796	796	843	843	-	-
Vote 2 - Financial Services & ICT	WC033_Replacement PC's	521630600002	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	8	50	84	84	90	90
Vote 2 - Financial Services & ICT	WC033_Replacement Laptops	521630600021	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	102	98	75	75	80	80
Vote 2 - Financial Services & ICT	WC033_Screens Replace	521630600003	KPA2/SG2/SO3	Yes	Computer Equipment	Computer Equipment	17	17	9	9	10	10
Vote 4 - Management Services	WC033_Firearms	511640210007	KPA6/SG6/SO12	Yes	Machinery and Equipment	Machinery and Equipment	-	-	-	-	80	80
Vote 4 - Management Services	WC033_PA System / Siren with GIZZ WAC	511640210005	KPA6/SG6/SO12	Yes	Machinery and Equipment	Machinery and Equipment	-	-	40	40	-	-
Vote 4 - Management Services	WC033_Vehicles: x1 Mini-Bus (Law Enforcement)	512640210004	KPA6/SG6/SO12	Yes	Transport Assets	Transport Assets	-	-	250	250	-	-
Vote 4 - Management Services	WC033_Vehicles: x1 Sedan (Traffic)	512640210006	KPA6/SG6/SO12	Yes	Transport Assets	Transport Assets	180	220	-	-	-	-
Vote 4 - Management Services	WC033_3 x FS450 Brushcutter	521640420001	KPA2/SG2/SO3	Yes	Machinery and Equipment	Machinery and Equipment	40	40	40	40	20	20
Vote 4 - Management Services	WC033_Basic Assessment - Soccer Field, Napier	521640420002	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	120	120	1 200	1 200	500	500
Vote 4 - Management Services	WC033_Beautification of entrance to towns	521640420003	KPA2/SG2/SO3	Yes	Community Assets	Public Open Space	100	100	100	100	100	100
Vote 4 - Management Services	WC033_Playpark - Public Open spaces (Hibicuslaan)	511240420004	KPA2/SG2/SO3	Yes	Community Assets	Public Open Space	150	150	150	150	150	150
Vote 4 - Management Services	WC033_Sport facility - Fencing of Klipdale sportgrond	511640420009	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	-	-	50	50	-	-
Vote 4 - Management Services	WC033_Sport facility - Fencing of Struisbay sportgrond	511640420006	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	50	50	-	-	-	-
Vote 4 - Management Services	WC033_Sport facility - Waenhuiskrans	513240420010	KPA2/SG2/SO3	Yes	Community Assets	Outdoor Facilities	614	-	-	-	-	-
Vote 4 - Management Services	WC033_Rugsak Spuite X2	511640420007	KPA2/SG2/SO3	Yes	Machinery and Equipment	Machinery and Equipment	5	5	-	-	-	-
Vote 4 - Management Services	WC033_25HP Kohler CV752 Engine - Scag	511640420008	KPA2/SG2/SO3	Yes	Machinery and Equipment	Machinery and Equipment	47	47	-	-	-	-
Vote 4 - Management Services	WC033_Buildings - Renovation of reception area (Entrance)	521640220003	KPA6/SG6/SO12	Yes	Other assets	Municipal Offices	45	45	-	-	-	-
Vote 4 - Management Services	WC033_Buildings - Expansion of Testing Station_Law Enforcement	521640220005	KPA6/SG6/SO12	Yes	Community Assets	Testing Stations	-	-	230	230	-	-
Vote 4 - Management Services	WC033_Upgrade of Yard Test: K53	522640220006	KPA6/SG6/SO12	Yes	Community Assets	Testing Stations	-	-	-	-	800	800
Vote 4 - Management Services	WC033_Cover Parking Traffic and Law Enforcement Vehicles	511640220004	KPA6/SG6/SO12	Yes	Other assets	Municipal Offices	-	-	80	80	-	-
Vote 5 - Engineering Services	WC033_Generator	511650600015	KPA5/SG5/SO8	Yes	Machinery and Equipment	Machinery and Equipment	-	-	200	200	-	-

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework											
							Budget Year 2017/18		Budget Year +1 2018/19		Budget Year +2 2019/20							
							Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget						
R thousand																		
Vote 5 - Engineering Services	WC033_Airconditioners X2	511650600014	KPA5/SG5/SO8	Yes	Furniture and Office Equipment	Furniture and Office Equipment	32	32	-	-	-	-	-	-	-	-	-	-
Vote 5 - Engineering Services	WC033_Integrated National Electrification Programme	513150600015	KPA5/SG5/SO8	Yes	Electrical Infrastructure	LV Networks	-	-	285	285	-	-	-	-	-	-	-	-
Vote 4 - Management Services	WC033_UPGR SPORT FACILITIES ACADEMY	523240420003	KPA2/SG2/SO3	Yes	Community Assets	Indoor Facilities	700	700	-	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	WC033_Swingdoor (counter) - Bredasdorp	513640500008	KPA5/SG5/SO9	Yes	Community Assets	Libraries	4	4	-	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	WC033_Fencing - Arniston	513640500009	KPA5/SG5/SO9	Yes	Community Assets	Libraries	127	214	-	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	WC033_Safety gates - Arniston	513640500010	KPA5/SG5/SO9	Yes	Community Assets	Libraries	10	10	-	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	WC033_Safety gate - Klipdate	513640500011	KPA5/SG5/SO9	Yes	Community Assets	Libraries	5	5	-	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	WC033_Safety gate - Frontporch - Napier	513640500012	KPA5/SG5/SO9	Yes	Community Assets	Libraries	13	13	-	-	-	-	-	-	-	-	-	-
Vote 4 - Management Services	WC033_Laminating Machine	513640500013	KPA5/SG5/SO9	Yes	Furniture and Office Equipment	Furniture and Office Equipment	3	3	-	-	-	-	-	-	-	-	-	-
							27 665	27 460	29 682	30 182	29 203	29 203						