

Cape Agulhas Municipality



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MASIPALA WASECAPE AGULHAS

Adjustment Budget 2016/17 – 2018/19

Adjusted Medium Term Revenue
and Expenditure Framework

Table of Contents

Table of Contents.....	2
Glossary	3
PART 1 – ANNUAL BUDGET	6
Section 1 – Mayor’s Report	6
Section 2 - Budget Related Resolutions	18
Section 3 – Executive Summary	19
Section 4 – Adjustment budget tables	20
PART 2 – SUPPORTING DOCUMENTATION.....	33
Section 5 – Measurable performance objectives and indicators.....	33
Section 6 – Budget related policies	33
Section 7 – Overview of budget assumptions	33
Section 8 – Funding compliance	33
Section 9 – Overview of budget funding	34
Section 10 – Expenditure on allocations and grant programmes.....	35
Section 11 – Allocations and grants made by the Municipality	35
Section 12 – Councillor Allowances and employee benefits	35
Section 13 – Monthly targets for revenue, expenditure and cash flow.....	35
Section 14 – Adjustments to the quarterly service delivery and budget implementation plans	36
Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms	36
Section 16 – Contracts having future budgetary implications	37
Section 17 – Capital expenditure details	37
Section 18 – Municipal Manager’s quality certification	37
PART 3 – SUPPORTING TABLES	38

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
Executive and Council	Municipal Manager Council General Expenses Office of the Municipal Manager Strategic Planning and IDP Internal Audit Risk Management
Budget and Treasury Office	Finance Supply Chain Management Revenue Management Expenditure Management Budget and Treasury Office
Corporate Services	Corporate Services Human Resources Town Planning Building Control Information Technology Client Services Administrative Support Services
Community and Social Services	Library Cemetery Buildings and Commonage Public Services Housing Social Development Administration Traffic Vehicle Testing Station Protection Services Environmental Services Beaches & Public Amenities Parks and Sports Facilities
Electricity	Electricity
Infrastructure	Administration Workshop Streets & Stormwater Water Sewerage & Sanitation Solid Waste

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 2016/17 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 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Revenue By Source</u>					
Property rates	54 671	(242)	54 429	59 613	65 646
Service charges - electricity revenue	95 198	865	96 063	96 574	103 336
Service charges - water revenue	22 393	(900)	21 493	22 750	24 202
Service charges - sanitation revenue	7 528	(80)	7 448	8 009	8 550
Service charges - refuse revenue	13 604	-	13 604	14 070	14 669
Rental of facilities and equipment	7 664	47	7 712	7 942	8 344
Interest earned - external investments	1 900	150	2 050	1 900	1 900
Interest earned - outstanding debtors	876	-	876	964	1 060
Fines	8 538	2	8 540	8 542	8 546
Licences and permits	347	578	925	971	1 010
Agency services	1 374	-	1 374	1 443	1 500
Transfers recognised - operating	60 025	(7 482)	52 543	70 208	77 315
Other revenue	4 481	(639)	3 841	3 277	3 538
Total Revenue (excluding capital transfers and contributions)	278 599	(7 702)	270 897	296 259	319 614
Transfers recognised - capital	11 931	(29)	11 902	11 833	11 666
Total Revenue	290 530	(7 731)	282 799	308 092	331 280

Material adjustments are briefly discussed below:

Property Rates

Property rates were adjusted downwards by R 242 000. This adjustment can only be attributed the indigent subsidies/other discounts being aligned to the full year forecast for this line item.

Service Charges - Electricity

Based on current and previous actual trends, the full year forecast for electricity revenue were adjusted upwards by R 864 678.

Service Charges – Water Revenue

The decrease in water revenue amounting to R 900 000 can only be attributed to indigent subsidies/revenue foregone. The adjustment were based on the 2015/2016 audited result as well as the projected full year forecast for 2016/2017.

Licences and Permits

The upwards adjustment was due to an allocation error between “Licences and Permits” and “Other Revenue”. Drivers Licences amounting to R 577 500 was incorrectly budgeted as part of Other Revenue.

Transfers Recognised – Operating

Revenue relating to operating grants were reduced by R 7 481 897. This decrease can mainly be attributed to the following:

- 1) The Department of Human Settlements reduced the DORA allocation to Cape Agulhas Municipality by R 10 000 000.
- 2) The following additional DORA allocations were made to the municipality:
 - a. Department of Energy – R 500 000
 - b. Financial Support Grant (Capacity Building) – R 750 000
 - c. Financial Support Grant (Financial Support) – R 100 000
 - d. Financial Support Grant (Graduate Internship) – R 60 000
- 3) The following unspent funding rolled over from 30 June 2016 were also included in the grant expenditure program:
 - a. SETA Allocation (Training) - R 130 760
 - b. Provincial Management Support Grant – R 147 990
- 4) The SETA Allocation were previously budgeted as “Other Revenue”. In line with the classification in the audited financial statement for the year ending 30 June 2016, the R 750 000 SETA allocation were now included as part of the grant revenue.
- 5) The other immaterial adjustments can only be attributed to reclassification between the operating and capital grant program.

The adjustments to the operating grant expenditure program can be summarised as follows (R'000)

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	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:	26 785	1 393	28 178	29 106	31 579
Local Government Equitable Share	23 075	–	23 075	25 256	27 334
Finance Management	735	27	762	1 192	1 489
Municipal Infrastructure (MIG)	1 765	(15)	1 750	–	–
LGSETA	–	881	881	788	819
Department of Energy	–	500	500	–	–
EPWP Incentive	1 210	–	1 210	1 870	1 937
Provincial Government:	33 240	(8 875)	24 365	41 102	45 736
Housing	28 100	(10 000)	18 100	35 500	39 500
Community Development Workers	56	–	56	56	56
Subsidy Main Roads	73	–	73	–	–
Subsidy Libraries	4 806	1	4 807	5 306	5 820
Thusong Centre	–	66	66	–	–
Provincial Financial Grant	120	1 058	1 178	240	360
Provincial Infrastructure Support Grant	85	–	85	–	–
Total operating expenditure of Transfers and Grants:	60 025	(7 482)	52 543	70 208	77 315

Other Revenue

Other revenue decreased by R 639 392. This decrease can mainly be attributed to the following:

- 1) Drivers Licence Fees amounting to R 577 500 incorrectly included as part of “Other Revenue” in the original approved budget.
- 2) SETA Grant funding amounting to R 750 000 incorrectly included as part of “Other Revenue” in the original approved budget.
- 3) The decrease resulting from the 2 items above were partially offset by an increase in projected new electricity connection fees amounting to R 646 000 (Pick ‘n Pay Connection)
- 4) Other adjustments to support the remaining balance were not individually nor collectively considered material (R 42 108)

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 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:					
Capital expenditure of Transfers and Grants					
National Government:	10 476	(12)	10 464	11 648	11 666
Municipal Infrastructure (MIG)	8 736	15	8 751	9 290	9 605
Finance Management	740	(27)	713	358	61
INEG	1 000	-	1 000	2 000	2 000
Provincial Government:	1 455	(17)	1 438	185	-
Sport and Recreation	700	50	750	-	-
Subsidy Libraries	544	(1)	543	185	-
Thusong Centre	211	(66)	145	-	-
Total capital expenditure of Transfers and Grants	11 931	(29)	11 902	11 833	11 666

Operating Expenditure

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

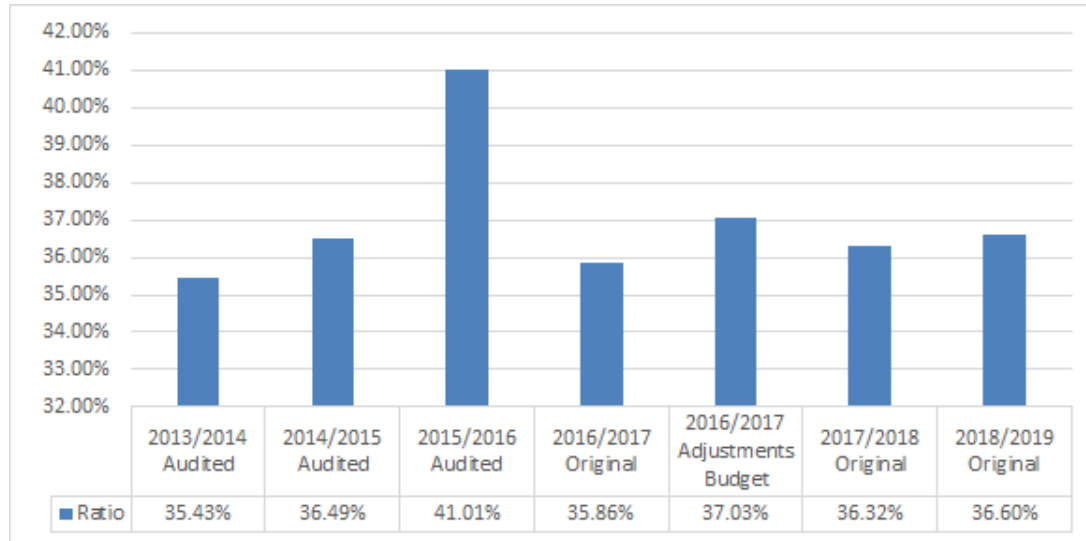
Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Expenditure By Type					
Employee related costs	101 847	(25)	101 822	107 634	115 115
Remuneration of councillors	4 786	-	4 786	5 073	5 377
Debt impairment	7 400	-	7 400	7 400	7 400
Depreciation & asset impairment	10 888	-	10 888	10 888	10 888
Finance charges	8 527	-	8 527	9 091	9 583
Bulk purchases	75 101	(80)	75 021	78 578	83 135
Contracted services	10 778	(920)	9 857	8 435	8 157
Transfers and grants	1 783	(355)	1 428	1 455	1 517
Other expenditure	76 276	(8 088)	68 188	81 742	88 086
Total Expenditure	297 385	(9 468)	287 917	310 296	329 258

Material adjustments are briefly discussed below:

Employee Related Costs

Employee related cost is one of the main cost drivers in any municipality. Cape Agulhas Municipality is no exception and thus should always investigate possible strategies to curb this expenditure line item where possible. A decrease of R 24 722 is proposed in the current budget. Although a decrease is considered positive, the expenditure on this line items is still towards the upper limits of the industry norms as depicted in the

following graph (Employee Related Cost and Remuneration of Councillors as a percentage of Total Expenditure):



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

Contracted Services

Contracted services were decreased by R 920 110. The main contributor to this decrease relates to professional services that were decreased by R 716 020. The balance can also be attributed to savings identified. All the savings in this line item were however partially offset by an allocation error where Shared Risk Services were previously budgeted for as part of Transfers and Grants (R 355 110).

Transfers and Grants

The decrease in transfers and grants can only be attributed to an allocation error where shared risk services amounting to R 355 110 are now correctly allocated to Contracted Services.

Other Expenditure

Other expenditure were decreased by R 8 087 985. This decrease can mainly be attributed to the R 10 000 000 decrease in funding provided by the Department of Human Settlements. This significant decrease were however partially offset by the following items by additional allocations:

- 1) Department of Energy - R 500 000;
- 2) Additional Provincial Financial Support Grant amounting to R 1 057 990. This amount is made up as follows:
 - a. Financial Support Grant (Capacity Building) – R 750 000;
 - b. Financial Support Grant (Financial Support) – R 100 000;

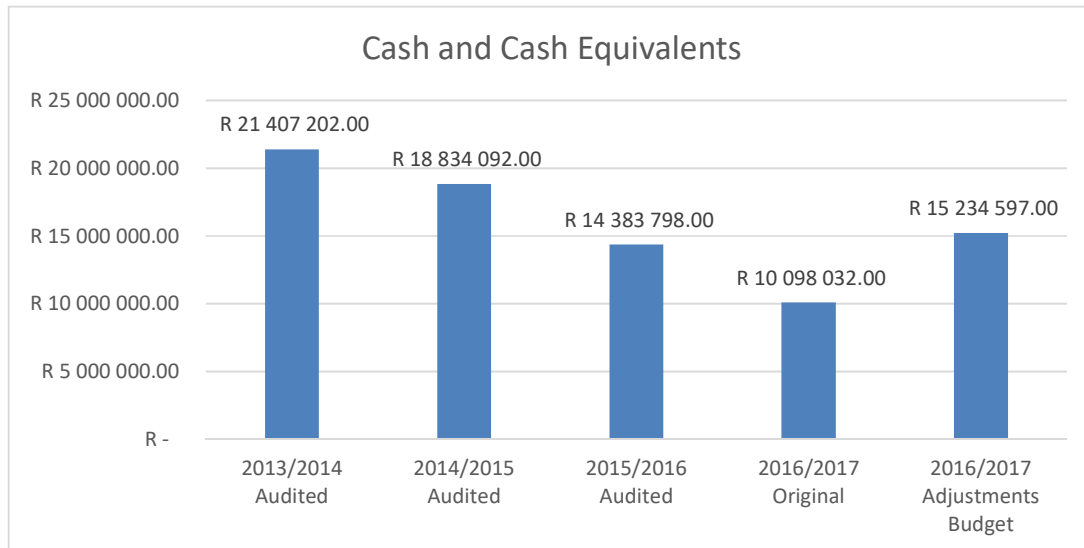
Financial Support Grant (Graduate Internship) – R 60 000; and
 Financial Support Grant (Financial Support Rolled over from 30 June 2016) – R 147 990.

- 3) Additional allocation to training resulting from the roll over funding from 30 June 2016 – R 130 760.
- 4) The remaining adjustments can mainly be attributed to cost savings in one area now being allocated to higher priorities. The nett effect of all other adjustments amounted to an increase in other expenditure of R 223 265.

Surplus/ (Deficit)

The implementation of the adjustment budget will result in a decrease of R 1 736 563 in the projected deficit (from R 6 854 842 to R 5 118 279).

Although it is not advised to budget for a deficit, as it is indicative of an insufficient revenue base to cover all projected expenditure (cash and non-cash expenditure), the current proposed adjustments, combined with strict control of payables within legislative timeframes, will have a immediate positive effect on the cash position of the municipality. The operating (and capital) budget of the municipality will ultimately be evaluated based on the impact that implementation of the proposed program will have on the cash position. Financial sustainability and viability of the municipality is very much dependent on its ability to preserve its cash resources, which is considered to be a scarce commodity in the current economic environment. As depicted in the following graph, it is expected that the downward trend in cash experienced in recent years will be curbed:



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

Vote Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Revenue by Vote					
Vote 1 - Executive and Council	15 373	(982)	14 391	16 083	17 833
Vote 2 - Budget and Treasury Office	59 673	173	59 846	64 870	71 178
Vote 3 - Corporate Services	3 369	940	4 309	3 296	3 421
Vote 4 - Community and Social Services	51 738	(9 906)	41 832	58 526	63 365
Vote 8 - Electricity	97 118	2 655	99 773	99 603	106 430
Vote 14 - Infrastructure	63 260	(612)	62 648	65 714	69 052
Total Revenue by Vote	290 530	(7 731)	282 799	308 092	331 280
Expenditure by Vote					
Vote 1 - Executive and Council	18 465	(722)	17 743	18 305	19 213
Vote 2 - Budget and Treasury Office	37 298	706	38 005	39 106	41 289
Vote 3 - Corporate Services	25 944	1 362	27 306	27 277	28 867
Vote 4 - Community and Social Services	67 421	(9 771)	57 650	75 472	81 718
Vote 8 - Electricity	86 009	245	86 254	89 815	94 930
Vote 14 - Infrastructure	62 248	(1 288)	60 960	60 321	63 240
Total Expenditure by Vote	297 385	(9 468)	287 917	310 296	329 258
Surplus/ (Deficit) for the year	(6 855)	1 737	(5 118)	(2 205)	2 022

CAPITAL BUDGET

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Total Capital Expenditure					
<i>Infrastructure - Road transport</i>	8 035	200	8 235	8 950	6 255
<i>Infrastructure - Electricity</i>	3 620	(80)	3 541	3 200	3 200
<i>Infrastructure - Water</i>	3 656	105	3 761	4 100	500
<i>Infrastructure - Sanitation</i>	877	702	1 580	1 090	2 000
<i>Infrastructure - Other</i>	-	-	-	5 000	-
Infrastructure	16 189	928	17 116	22 340	11 955
Community	3 546	(426)	3 120	2 950	1 500
Other assets	4 749	320	5 070	3 935	5 993
Intangibles	148	(1)	147	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	24 632	820	25 452	29 225	19 448

The capital program were increased by R 820 266. This increase is mainly the result of the following items:

- 1) Increase in costs to replace the water pipeline in Viljoen Street, Bredasdorp (which caused major water disruptions in recent times), amounting to R 48 000 during 2016/2017 with an additional allocation of R 200 000 in 2017/2018. Both allocations to be financed from external funds (also refer to 3 below)
- 2) Funding of R 200 000 allocated to implement security measures at various bore holes in the municipal area. These additions are required to protect municipal equipment from theft and vandalism.
- 3) Additional allocation to assets being financed from external borrowing amounting to R 303 250 (including R 48 000 identified in 1 above). The external gearing ratios of the municipality is still far below industry norms and standards. External funding is considered an excellent tool to spread the cost of the capital program over the lifetime of the asset purchased. This will ensure that the consumer deriving the benefit from the asset is also the consumer paying for the assets (through capital redemption and finance charges being included in tariff calculations)
- 4) Additional allocation of R 200 000 towards the Access Road at the Napier Clinic.

- 5) The increases above were partially offset by savings identified on other items. Certain savings were also reallocated to other priorities identified.

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Capital expenditure - Vote					
Vote 1 - Executive and Council	520	53	573	5	-
Vote 2 - Budget and Treasury Office	419	(50)	369	3	-
Vote 3 - Corporate Services	2 358	(25)	2 333	1 499	658
Vote 4 - Community and Social Services	3 423	82	3 505	3 403	1 315
Vote 8 - Electricity	3 640	(16)	3 624	3 220	3 220
Vote 14 - Infrastructure	14 271	777	15 048	21 095	14 255
Total Capital Expenditure - Vote	24 632	820	25 452	29 225	19 448
Funded by:					
National Government	10 476	(12)	10 464	11 648	11 666
Provincial Government	1 455	(17)	1 438	185	-
Total Capital transfers recognised	11 931	(29)	11 902	11 833	11 666
Borrowing	3 750	303	4 053	10 345	5 180
Internally generated funds	8 951	546	9 497	7 047	2 603
Total Capital Funding	24 632	820	25 452	29 225	19 448

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 developed a long term financial plan during the 2014/15 financial year. This plan was updated to incorporate the latest results for the year ending 30 June 2016. 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. The measurement of the key ratios are set out on the next page.

FINANCIAL SUSTAINABILITY RATIOS IDENTIFIED IN LONG TERM FINANCIAL PLAN

<u>Ratio</u>	<u>Norm</u>	<u>Target 2016/17</u>	<u>Original Budgeted 2016/17</u>	<u>Adjusted Budgeted 2016/17</u>	<u>Comments</u>
Liquidity Ratios					
- Standard Liquidity Ratio	2:1	3.5:1	1.25:1	1.31:1	The municipality is below the target for 2016/17 as well as the norm. There is however a slight improvement from the original budget for 2016/2017
- Minimum Liquidity Ratio	1 Month	3.3 Months	0.5 Months	0.76 Months	The municipality is below the target for 2016/17 as well as the norm.
- Overdraft to Total Income	0%	0%	0%	0%	This ratio is achieved as it is anticipated that there will not be a bank overdraft at the end of 2016/17.
Operational Ratios					
- Accounting Surplus	>0	R17m	R19m (loss)	R17m (loss)	The municipality is currently operating at a loss
- Cash Operating Surplus	>0	R17m	0.127 m (Cash Surplus)	R 11.63 m (Cash Surplus)	The municipality is currently not producing sufficient cash to reach the target for 2016/17. A further R 5.374 million surplus should be produced to reach the target set for 2016/17.
- Repairs and Maintenance to Total Expenditure	7.00%	6.10%	9.17%	8.92%	The municipality is above the target for 2016/17 as well as the norm. This is mainly due to salaries and wages directly attributable to repairs and maintenance now being included in the calculation of the norm.
- Consumer Collection Levels	>95%	97%	97%	96%	This ratio is slightly below the target, but still in excess of the norm. Collection rates have always been an area of strength for the municipality.
- Staff Costs	25% to 30%	45%	36%	37%	The target for 2016/17 have been achieved. The ratio is however still in excess of the norm. This ratio should however be reviewed with caution, as it could easily be influenced by periodic fluctuations in certain expenditure items (such as expenditure relating to grant allocations).
External Gearing Ratios					
- External Loan Liability Paid (Cost Coverage)	2:1	103.3:1	-11.59:1	-8.56:1	This ratio is currently negative as the municipality is operating at an loss.
- External Interest and Capital Paid to Total Expenditure	7.50%	0.10%	0.38%	0.69%	The ratio is currently above the target, but still well below the norm. There are further room to incorporate more external funds in the funding model of the capital program.
- External Gearing Ratio	25.00%	0.10%	0.02%	0.02%	The ratio is currently below both the target and norm. There are further room to incorporate more external funds in the funding model of the capital program.

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 2016/2017

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 2016/2017 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 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Financial Performance</u>					
Property rates	54 671	(242)	54 429	59 613	65 646
Service charges	138 723	(115)	138 608	141 402	150 757
Investment revenue	1 900	150	2 050	1 900	1 900
Transfers recognised - operational	60 025	(7 482)	52 543	70 208	77 315
Other own revenue	23 280	(13)	23 267	23 137	23 997
Total Revenue (excluding capital transfers and contributions)	278 599	(7 702)	270 897	296 259	319 614
Employee costs	101 847	(25)	101 822	107 634	115 115
Remuneration of councillors	4 786	-	4 786	5 073	5 377
Depreciation & asset impairment	10 888	-	10 888	10 888	10 888
Finance charges	8 527	-	8 527	9 091	9 583
Materials and bulk purchases	75 101	(80)	75 021	78 578	83 135
Transfers and grants	1 783	(355)	1 428	1 455	1 517
Other expenditure	94 454	(9 008)	85 446	97 577	103 643
Total Expenditure	297 385	(9 468)	287 917	310 296	329 258
Surplus/(Deficit)	(18 786)	1 766	(17 020)	(14 037)	(9 644)
Transfers recognised - capital	11 931	(29)	11 902	11 833	11 666
Surplus/ (Deficit) for the year	(6 855)	1 737	(5 118)	(2 205)	2 022
<u>Capital expenditure & funds sources</u>					
Capital expenditure	24 632	820	25 452	29 225	19 448
Transfers recognised - capital	11 931	(29)	11 902	11 833	11 666
Borrowing	3 750	303	4 053	10 345	5 180
Internally generated funds	8 951	546	9 497	7 047	2 603
Total sources of capital funds	24 632	820	25 452	29 225	19 448

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Financial position</u>					
Total current assets	40 910	5 584	46 495	46 663	56 127
Total non current assets	420 592	(3 331)	417 261	435 571	444 105
Total current liabilities	32 755	2 869	35 624	40 050	42 667
Total non current liabilities	121 002	1 353	122 355	138 612	151 970
Community wealth/Equity	307 746	(1 969)	305 777	303 572	305 594
<u>Cash flows</u>					
Net cash from (used) operating	12 058	11 469	23 527	16 034	20 519
Net cash from (used) investing	(24 627)	(797)	(25 425)	(29 198)	(19 421)
Net cash from (used) financing	3 376	(628)	2 748	7 276	1 735
Cash/cash equivalents at the year end	10 098	5 137	15 235	9 347	12 180
<u>Cash backing/surplus reconciliation</u>					
Cash and investments available	10 098	5 137	15 235	9 347	12 180
Application of cash and investments	(4 486)	4 535	49	(9 486)	(11 776)
Balance - surplus (shortfall)	14 584	602	15 186	18 833	23 956
<u>Asset Management</u>					
Asset register summary (WDV)	373 898	(2 810)	371 087	392 127	403 390
Depreciation & asset impairment	10 888	-	10 888	10 888	10 888
Renewal of Existing Assets	14 322	648	14 969	10 338	8 745
Repairs and Maintenance	27 268	(1 266)	26 001	25 674	27 330
<u>Free services</u>					
Cost of Free Basic Services provided	-	-	-	-	-
Revenue cost of free services provided	7 870	1 142	9 012	9 497	9 820
<u>Households below minimum service level</u>					
Water:	-	-	-	-	-
Sanitation/sew erage:	1	-	1	1	1
Energy :	1	-	1	1	1
Refuse:	1	-	1	1	1

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

Standard Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Revenue - Standard					
Governance and administration	77 523	149	77 672	83 272	91 361
Executive and council	15 373	(982)	14 391	16 083	17 833
Budget and treasury office	59 673	173	59 846	64 870	71 178
Corporate services	2 477	958	3 435	2 319	2 350
Community and public safety	51 738	(9 906)	41 832	58 526	63 365
Community and social services	6 148	32	6 180	6 027	6 404
Sport and recreation	6 601	63	6 663	6 075	6 441
Public safety	10 889	–	10 889	10 924	11 021
Housing	28 100	(10 000)	18 100	35 500	39 500
Economic and environmental services	12 324	(630)	11 694	12 138	12 614
Planning and development	12 324	(630)	11 694	12 138	12 614
Trading services	148 946	2 655	151 601	154 155	163 939
Electricity	97 118	2 655	99 773	99 603	106 430
Water	23 929	–	23 929	25 365	26 887
Waste water management	10 487	–	10 487	11 117	11 785
Waste management	17 412	–	17 412	18 071	18 837
Total Revenue - Standard	290 530	(7 731)	282 799	308 092	331 280
Expenditure - Standard					
Governance and administration	76 133	700	76 833	78 807	83 428
Executive and council	18 465	(722)	17 743	18 305	19 213
Budget and treasury office	37 298	706	38 005	39 106	41 289
Corporate services	20 370	715	21 085	21 396	22 926
Community and public safety	66 770	(9 768)	57 002	74 818	81 029
Community and social services	13 917	255	14 172	14 672	15 479
Sport and recreation	9 822	197	10 019	10 095	10 771
Public safety	13 456	(202)	13 254	13 526	14 161
Housing	29 575	(10 018)	19 557	36 525	40 618
Economic and environmental services	26 114	(555)	25 559	23 725	24 808
Planning and development	9 807	(305)	9 502	8 409	8 649
Road transport	15 657	(249)	15 408	14 661	15 470
Environmental protection	651	(2)	649	655	689
Trading services	128 368	156	128 524	132 946	139 993
Electricity	86 009	245	86 254	89 815	94 930
Water	15 207	(185)	15 022	15 066	15 811
Waste water management	9 549	68	9 618	9 714	10 132
Waste management	17 603	28	17 631	18 351	19 120
Total Expenditure - Standard	297 385	(9 468)	287 917	310 296	329 258
Surplus/ (Deficit) for the year	(6 855)	1 737	(5 118)	(2 205)	2 022

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

Vote Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Revenue by Vote					
Vote 1 - Executive and Council	15 373	(982)	14 391	16 083	17 833
Vote 2 - Budget and Treasury Office	59 673	173	59 846	64 870	71 178
Vote 3 - Corporate Services	3 369	940	4 309	3 296	3 421
Vote 4 - Community and Social Services	51 738	(9 906)	41 832	58 526	63 365
Vote 8 - Electricity	97 118	2 655	99 773	99 603	106 430
Vote 14 - Infrastructure	63 260	(612)	62 648	65 714	69 052
Total Revenue by Vote	290 530	(7 731)	282 799	308 092	331 280
Expenditure by Vote					
Vote 1 - Executive and Council	18 465	(722)	17 743	18 305	19 213
Vote 2 - Budget and Treasury Office	37 298	706	38 005	39 106	41 289
Vote 3 - Corporate Services	25 944	1 362	27 306	27 277	28 867
Vote 4 - Community and Social Services	67 421	(9 771)	57 650	75 472	81 718
Vote 8 - Electricity	86 009	245	86 254	89 815	94 930
Vote 14 - Infrastructure	62 248	(1 288)	60 960	60 321	63 240
Total Expenditure by Vote	297 385	(9 468)	287 917	310 296	329 258
Surplus/ (Deficit) for the year	(6 855)	1 737	(5 118)	(2 205)	2 022

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Revenue By Source					
Property rates	54 671	(242)	54 429	59 613	65 646
Service charges - electricity revenue	95 198	865	96 063	96 574	103 336
Service charges - water revenue	22 393	(900)	21 493	22 750	24 202
Service charges - sanitation revenue	7 528	(80)	7 448	8 009	8 550
Service charges - refuse revenue	13 604	–	13 604	14 070	14 669
Rental of facilities and equipment	7 664	47	7 712	7 942	8 344
Interest earned - external investments	1 900	150	2 050	1 900	1 900
Interest earned - outstanding debtors	876	–	876	964	1 060
Fines	8 538	2	8 540	8 542	8 546
Licences and permits	347	578	925	971	1 010
Agency services	1 374	–	1 374	1 443	1 500
Transfers recognised - operating	60 025	(7 482)	52 543	70 208	77 315
Other revenue	4 481	(639)	3 841	3 277	3 538
Total Revenue (excluding capital transfers and contributions)	278 599	(7 702)	270 897	296 259	319 614
Expenditure By Type					
Employee related costs	101 847	(25)	101 822	107 634	115 115
Remuneration of councillors	4 786	–	4 786	5 073	5 377
Debt impairment	7 400	–	7 400	7 400	7 400
Depreciation & asset impairment	10 888	–	10 888	10 888	10 888
Finance charges	8 527	–	8 527	9 091	9 583
Bulk purchases	75 101	(80)	75 021	78 578	83 135
Contracted services	10 778	(920)	9 857	8 435	8 157
Transfers and grants	1 783	(355)	1 428	1 455	1 517
Other expenditure	76 276	(8 088)	68 188	81 742	88 086
Total Expenditure	297 385	(9 468)	287 917	310 296	329 258
Surplus/(Deficit)	(18 786)	1 766	(17 020)	(14 037)	(9 644)
Transfers recognised - capital	11 931	(29)	11 902	11 833	11 666
Surplus/ (Deficit) for the year	(6 855)	1 737	(5 118)	(2 205)	2 022

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Capital expenditure - Vote					
Multi-year expenditure to be adjusted					
Vote 3 - Corporate Services	80	(50)	30	80	50
Vote 4 - Community and Social Services	–	–	–	800	200
Vote 14 - Infrastructure	300	–	300	400	500
Capital multi-year expenditure sub-total	380	(50)	330	1 280	750
Single-year expenditure to be adjusted					
Vote 1 - Executive and Council	520	53	573	5	–
Vote 2 - Budget and Treasury Office	419	(50)	369	3	–
Vote 3 - Corporate Services	2 278	25	2 303	1 419	608
Vote 4 - Community and Social Services	3 423	82	3 505	2 603	1 115
Vote 8 - Electricity	3 640	(16)	3 624	3 220	3 220
Vote 14 - Infrastructure	13 971	777	14 748	20 695	13 755
Capital single-year expenditure sub-total	24 252	870	25 122	27 945	18 698
Total Capital Expenditure - Vote	24 632	820	25 452	29 225	19 448
Capital Expenditure - Standard					
Governance and administration	3 298	(22)	3 275	1 508	658
Executive and council	520	53	573	5	–
Budget and treasury office	419	(50)	369	3	–
Corporate services	2 358	(25)	2 333	1 499	658
Community and public safety	3 423	82	3 505	3 403	1 315
Community and social services	1 453	(150)	1 303	1 795	200
Sport and recreation	1 941	29	1 970	665	135
Public safety	29	202	231	943	980
Economic and environmental services	9 737	(44)	9 694	10 905	7 755
Planning and development	1 702	(499)	1 204	1 755	1 500
Road transport	8 035	455	8 490	9 150	6 255
Trading services	8 174	804	8 978	13 410	9 720
Electricity	3 640	(16)	3 624	3 220	3 220
Water	3 656	105	3 761	4 100	500
Waste water management	877	702	1 580	1 090	2 000
Waste management	–	14	14	5 000	4 000
Total Capital Expenditure - Standard	24 632	820	25 452	29 225	19 448
Funded by:					
National Government	10 476	(12)	10 464	11 648	11 666
Provincial Government	1 455	(17)	1 438	185	–
Total Capital transfers recognised	11 931	(29)	11 902	11 833	11 666
Borrowing	3 750	303	4 053	10 345	5 180
Internally generated funds	8 951	546	9 497	7 047	2 603
Total Capital Funding	24 632	820	25 452	29 225	19 448

Table B6 – Adjustments Budgeted Financial Position

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
ASSETS					
Current assets					
Cash	10 098	5 137	15 235	9 347	12 180
Consumer debtors	22 623	933	23 555	27 899	32 814
Other debtors	6 700	(501)	6 199	7 912	9 627
Current portion of long-term receivables	4	23	27	27	27
Inventory	1 485	(7)	1 478	1 478	1 478
Total current assets	40 910	5 584	46 495	46 663	56 127
Non current assets					
Long-term receivables	270	(70)	200	173	145
Investment property	40 689	(450)	40 239	40 230	40 222
Property, plant and equipment	332 166	(2 224)	329 941	351 111	362 505
Intangible	1 043	(136)	907	785	664
Other non-current assets	46 425	(451)	45 974	43 272	40 569
Total non current assets	420 592	(3 331)	417 261	435 571	444 105
TOTAL ASSETS	461 503	2 253	463 756	482 235	500 232
LIABILITIES					
Current liabilities					
Borrowing	654	878	1 532	3 359	3 755
Consumer deposits	4 402	(213)	4 188	4 377	4 574
Trade and other payables	13 973	1 134	15 106	16 518	17 474
Provisions	13 727	1 071	14 798	15 796	16 864
Total current liabilities	32 755	2 869	35 624	40 050	42 667
Non current liabilities					
Borrowing	5 857	(1 447)	4 410	9 670	10 812
Provisions	115 145	2 801	117 945	128 942	141 158
Total non current liabilities	121 002	1 353	122 355	138 612	151 970
TOTAL LIABILITIES	153 757	4 222	157 979	178 662	194 638
NET ASSETS	307 746	(1 969)	305 777	303 572	305 594
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	297 746	(6 969)	290 777	294 572	293 594
Reserves	10 000	5 000	15 000	9 000	12 000
TOTAL COMMUNITY WEALTH/EQUITY	307 746	(1 969)	305 777	303 572	305 594

Table B7 – Adjustments Budgeted Cash Flows

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates, penalties & collection charges	53 082	(612)	52 471	57 468	63 283
Service charges	134 691	(1 071)	133 620	136 314	145 332
Other revenue	16 010	5 341	21 352	15 985	16 731
Government - operating	60 025	(7 761)	52 264	70 208	77 315
Government - capital	11 931	(29)	11 902	11 833	11 666
Interest	2 750	144	2 894	2 828	2 921
Payments					
Suppliers and employees	(264 145)	15 101	(249 043)	(276 637)	(294 695)
Finance charges	(504)	-	(504)	(510)	(518)
Transfers and Grants	(1 783)	355	(1 428)	(1 455)	(1 517)
NET CASH FROM/(USED) OPERATING ACTIVITIES	12 058	11 469	23 527	16 034	20 519
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Decrease (Increase) in non-current debtors	4	23	27	27	27
Payments					
Capital assets	(24 632)	(820)	(25 452)	(29 225)	(19 448)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(24 627)	(797)	(25 425)	(29 198)	(19 421)
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Borrowing long term/refinancing	3 750	303	4 053	10 345	5 180
Increase (decrease) in consumer deposits	249	(69)	180	188	197
Payments					
Repayment of borrowing	(623)	(863)	(1 485)	(3 257)	(3 642)
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 376	(628)	2 748	7 276	1 735
NET INCREASE/ (DECREASE) IN CASH HELD	(9 193)	10 044	851	(5 888)	2 833
Cash/cash equivalents at the year begin:	19 291	(4 907)	14 384	15 235	9 347
Cash/cash equivalents at the year end:	10 098	5 137	15 235	9 347	12 180

Table B8 – Adjustments Cash backed reserves/accumulated surplus reconciliation

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	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	10 098	5 137	15 235	9 347	12 180
Cash and investments available:	10 098	5 137	15 235	9 347	12 180
<u>Applications of cash and investments</u>					
Unspent conditional transfers	72	(72)	-	-	-
Other working capital requirements	(14 558)	(393)	(14 951)	(18 486)	(23 776)
Reserves to be backed by cash/investments	10 000	5 000	15 000	9 000	12 000
Total Application of cash and investments:	(4 486)	4 535	49	(9 486)	(11 776)
Surplus(shortfall)	14 584	602	15 186	18 833	23 956

Table B9 – Adjustments Budget Asset Management

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
CAPITAL EXPENDITURE					
Total New Assets	10 310	173	10 483	18 887	10 703
<i>Infrastructure - Road transport</i>	1 300	200	1 500	1 000	150
<i>Infrastructure - Electricity</i>	1 200	–	1 200	2 100	2 100
<i>Infrastructure - Water</i>	2 527	(150)	2 377	3 500	–
<i>Infrastructure - Sanitation</i>	–	–	–	1 090	2 000
<i>Infrastructure - Other</i>	–	–	–	5 000	–
Infrastructure	5 027	50	5 077	12 690	4 250
Community	1 450	–	1 450	2 950	1 500
Other assets	3 685	124	3 809	3 247	4 953
Intangibles	148	(1)	147	–	–
Total Renewal of Existing Assets	14 322	648	14 969	10 338	8 745
<i>Infrastructure - Road transport</i>	6 735	–	6 735	7 950	6 105
<i>Infrastructure - Electricity</i>	2 420	(80)	2 341	1 100	1 100
<i>Infrastructure - Water</i>	1 129	255	1 384	600	500
<i>Infrastructure - Sanitation</i>	877	702	1 580	–	–
Infrastructure	11 162	878	12 039	9 650	7 705
Community	2 096	(426)	1 670	–	–
Other assets	1 064	196	1 261	688	1 040
Total Capital Expenditure					
<i>Infrastructure - Road transport</i>	8 035	200	8 235	8 950	6 255
<i>Infrastructure - Electricity</i>	3 620	(80)	3 541	3 200	3 200
<i>Infrastructure - Water</i>	3 656	105	3 761	4 100	500
<i>Infrastructure - Sanitation</i>	877	702	1 580	1 090	2 000
<i>Infrastructure - Other</i>	–	–	–	5 000	–
Infrastructure	16 189	928	17 116	22 340	11 955
Community	3 546	(426)	3 120	2 950	1 500
Other assets	4 749	320	5 070	3 935	5 993
Intangibles	148	(1)	147	–	–
TOTAL CAPITAL EXPENDITURE	24 632	820	25 452	29 225	19 448

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
ASSET REGISTER SUMMARY - PPE (WDV)					
<i>Infrastructure - Road transport</i>	82 459	(486)	81 972	89 322	93 976
<i>Infrastructure - Electricity</i>	44 965	(158)	44 807	46 766	48 725
<i>Infrastructure - Water</i>	35 391	(204)	35 187	38 291	37 794
<i>Infrastructure - Sanitation</i>	45 031	345	45 375	45 018	45 571
<i>Infrastructure - Other</i>	409	208	617	5 546	5 475
Infrastructure	208 254	(295)	207 959	224 943	231 542
Community	24 866	(581)	24 285	27 065	28 394
Investment properties	40 689	(450)	40 239	40 230	40 222
Other assets	99 045	(1 348)	97 698	99 104	102 568
Intangibles	1 043	(136)	907	785	664
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	373 898	(2 810)	371 087	392 127	403 390
EXPENDITURE OTHER ITEMS					
<u>Depreciation & asset impairment</u>	10 888	-	10 888	10 888	10 888
<u>Repairs and Maintenance by asset class</u>	27 268	(1 266)	26 001	25 674	27 330
<i>Infrastructure - Road transport</i>	6 078	(4)	6 074	5 427	5 720
<i>Infrastructure - Electricity</i>	3 033	(13)	3 020	3 211	3 401
<i>Infrastructure - Water</i>	4 702	(1 200)	3 502	3 431	3 630
<i>Infrastructure - Sanitation</i>	2 836	100	2 936	2 502	2 642
<i>Infrastructure - Other</i>	1 266	-	1 266	1 328	1 380
Infrastructure	17 914	(1 118)	16 797	15 899	16 773
Community	779	-	779	877	928
Other assets	8 574	(149)	8 425	8 898	9 629
TOTAL EXPENDITURE OTHER ITEMS	38 155	(1 266)	36 889	36 561	38 217
Renewal of Existing Assets as % of total capex	58.1%		58.8%	35.4%	45.0%
Renewal of Existing Assets as % of deprecn"	131.5%		137.5%	95.0%	80.3%
R&M as a % of PPE	7.3%		7.0%	6.5%	6.8%
Renewal and R&M as a % of PPE	11.1%		11.0%	9.2%	8.9%

Table B10 – Adjustments Budget Basic service delivery measurement

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets					
<u>Water:</u>					
Piped water inside dwelling	0	-	-	-	-
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)	836	-	1	1	1
<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)	0	-	-	0	0
No water supply	0	-	-	0	0
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-
Total number of households	1	-	1	1	1
<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 Service 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 Service Level sub-total</i>	836	-	836	836	836
Total number of households	836	-	836	836	836

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Refuse:</u>					
Removed at least once a week (min.serv ice)	0	-	-	0	0
Minimum Service Level and Above sub-total	-	-	-	-	-
Removed less frequently than once a week	836	-	836	836	836
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>	836	-	836	836	836
Total number of households	836	-	836	836	836
<u>Households receiving Free Basic Service</u>					
Water (6 kilolitres per household per month)	0	-	-	0	0
Sanitation (free minimum level service)	0	-	-	0	0
Electricity/other energy (50kwh per household pe	0	-	-	0	0
Refuse (removed at least once a week)	0	-	-	0	0
<u>Cost of Free Basic Services provided (R'000)</u>					
Water (6 kilolitres per household per month)	-	-	-	-	-
Sanitation (free sanitation service)	-	-	-	-	-
Electricity/other energy (50kwh per household pe	-	-	-	-	-
Refuse (removed once a week)	-	-	-	-	-
Total cost of FBS provided (minimum social p	-	-	-	-	-
<u>Highest level of free service provided</u>					
Property rates (R'000 v value threshold)	15000	-	15 000	15000	15000
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)	0	-	-	0	0
Electricity (kw per household per month)	50	-	50	50	50
Refuse (average litres per week)	0	-	-	0	0
<u>Revenue cost of free services provided (R'000)</u>					
Property rates (R15 000 threshold rebate)	-	-	-	-	-
Property rates (other exemptions, reductions and	168	242	410	410	410
Water	1 300	900	2 200	2 365	2 420
Sanitation	2 900	-	2 900	3 045	3 167
Electricity/other energy	-	-	-	-	-
Refuse	3 502	-	3 502	3 677	3 824
Municipal Housing - rental rebates	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-
Other	-	-	-	-	-
Total revenue cost of free services provided (to	7 870	1 142	9 012	9 497	9 820

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 2016.

Section 8 – Funding compliance

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Cash and investments available					
Cash/cash equivalents at the year end	10 098	5 137	15 235	9 347	12 180
Cash and investments available:	10 098	5 137	15 235	9 347	12 180
Applications of cash and investments					
Unspent conditional transfers	72	(72)	-	-	-
Other working capital requirements	(14 558)	(393)	(14 951)	(18 486)	(23 776)
Reserves to be backed by cash/investments	10 000	5 000	15 000	9 000	12 000
Total Application of cash and investments:	(4 486)	4 535	49	(9 486)	(11 776)
Surplus(shortfall)	14 584	602	15 186	18 833	23 956

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

A Long Term Financial Plan have been adopted by the Cape Agulhas Municipality during December 2015. It was also updated since initial adoption.

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, _____, 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

Date

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 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>REVENUE ITEMS</u>					
<u>Property rates</u>					
Total Property Rates	54 839	–	54 839	60 023	66 056
<i>less Revenue Foregone</i>	168	242	410	410	410
Net Property Rates	54 671	(242)	54 429	59 613	65 646
<u>Service charges - electricity revenue</u>					
Total Service charges - electricity revenue	95 198	865	96 063	96 574	103 336
Net Service charges - electricity revenue	95 198	865	96 063	96 574	103 336
<u>Service charges - water revenue</u>					
Total Service charges - water revenue	23 693	–	23 693	25 115	26 622
<i>less Revenue Foregone</i>	1 300	900	2 200	2 365	2 420
Net Service charges - water revenue	22 393	(900)	21 493	22 750	24 202
<u>Service charges - sanitation revenue</u>					
Total Service charges - sanitation revenue	10 428	(80)	10 348	11 054	11 717
<i>less Revenue Foregone</i>	2 900	–	2 900	3 045	3 167
Net Service charges - sanitation revenue	7 528	(80)	7 448	8 009	8 550
<u>Service charges - refuse revenue</u>					
Total refuse removal revenue	17 106	–	17 106	17 747	18 493
<i>less Revenue Foregone</i>	3 502	–	3 502	3 677	3 824
Net Service charges - refuse revenue	13 604	–	13 604	14 070	14 669
<u>Other Revenue By Source</u>					
<i>Other revenue</i>	3 731	111	3 841	3 277	3 538
<i>LGSETA</i>	750	(750)	–	–	–
Total 'Other' Revenue	4 481	(639)	3 841	3 277	3 538

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
EXPENDITURE ITEMS					
Employee related costs					
Basic Salaries and Wages	68 438	(532)	67 905	73 915	79 775
Pension and UIF Contributions	12 018	–	12 018	12 937	13 929
Medical Aid Contributions	3 499	126	3 625	3 521	3 539
Overtime	3 087	154	3 241	3 206	3 323
Performance Bonus	667	–	667	707	749
Motor Vehicle Allowance	5 092	112	5 204	5 081	5 117
Cellphone Allowance	392	70	462	390	392
Housing Allowances	1 187	(88)	1 099	1 068	1 068
Other benefits and allowances	3 836	132	3 968	2 915	3 049
Payments in lieu of leave	875	–	875	875	875
Long service awards	498	–	498	520	550
Post-retirement benefit obligations	2 259	–	2 259	2 500	2 750
Total Employee related costs	101 847	(25)	101 822	107 634	115 115
Depreciation & asset impairment					
Depreciation of Property, Plant & Equipment	9 638	–	9 638	9 638	9 638
Lease amortisation	–	–	–	–	–
Capital asset impairment	1 250	–	1 250	1 250	1 250
Depreciation resulting from revaluation of PPE	–	–	–	–	–
Total Depreciation & asset impairment	10 888	–	10 888	10 888	10 888
Bulk purchases					
Electricity Bulk Purchases	74 851	–	74 851	78 408	82 956
Water Bulk Purchases	250	(80)	170	170	179
Total bulk purchases	75 101	(80)	75 021	78 578	83 135
Transfers and grants					
Cash transfers and grants	1 783	(355)	1 428	1 455	1 517
Total transfers and grants	1 783	(355)	1 428	1 455	1 517
Contracted services					
<i>Cleaning Services</i>	15	(14)	1	15	15
<i>Cleaning & Grass Cutting Services</i>	112	(25)	87	79	80
<i>Audit Committee</i>	134	–	134	141	147
<i>Other</i>	5	–	5	–	–
<i>Professional Services</i>	4 595	(716)	3 879	3 435	3 023
<i>Property Valuation</i>	1 555	–	1 555	506	507
<i>Debt Collection Services</i>	210	(30)	180	221	232
<i>Legal fees</i>	1 170	(255)	915	1 016	1 016
<i>Refuse Removal</i>	1 120	–	1 120	1 120	1 120
<i>Roads and Stormwater</i>	220	–	220	–	–
<i>Security Services</i>	841	(35)	806	1 095	1 146
<i>Shared Services - Risk Management</i>	–	355	355	309	322
<i>Traffic Fine Management</i>	800	(200)	600	500	550
Total contracted services	10 778	(920)	9 857	8 435	8 157

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Other Expenditure By Type					
Audit fees	3 150	(150)	3 000	3 245	3 342
General expenses	1 169	(83)	1 086	1 010	1 035
Repairs and Maintenance	15 714	(1 266)	14 448	14 160	15 185
Administration Fees	7	–	7	7	8
Advertising	409	(67)	342	391	390
Bank Charges	750	63	813	750	750
Books and Publications	57	22	79	59	62
Bursaries	200	–	200	206	211
Chemicals	1 340	1 000	2 340	2 282	2 398
Cleaning material	255	25	280	276	290
Commission Paid	1 048	230	1 278	1 342	1 409
Conferences & Seminars	180	(32)	148	165	165
Connections	273	(72)	201	212	222
Contributions - Pensioners Medical Aid and Pension	180	–	180	191	202
Entertainment costs	278	(50)	229	217	218
Fuel Cost	2 791	(58)	2 733	2 508	2 620
Insurance	703	(50)	653	705	708
Indigent Subsidies	334	(64)	270	265	276
License fees	43	–	43	45	47
License fees - Vehicles	168	4	172	177	184
Oil & Lubricants	77	(8)	70	73	76
Postage	649	212	861	895	931
Printing & Stationery	603	87	689	647	654
Protective Clothing	410	35	445	420	436
Recruiting Costs	70	–	70	70	70
Refuse Bags	491	100	591	516	536
Rental Paid	1 004	(3)	1 001	932	942
Security Services	205	(205)	–	–	–
Service Charges	418	429	847	968	1 016
Structure - & Zoning planning	292	135	427	200	200
Subscriptions - Organisations	941	31	972	987	1 026
Subsistence & Travel Allowances	1 084	(93)	991	969	972
Telephone Costs	1 279	(37)	1 242	1 310	1 316
Training & Development - Staff	1 450	–	1 450	1 450	1 450
Training Levy	633	31	664	682	736
Union Representative	166	(26)	140	145	150
Ward Committees	728	(208)	520	390	390
Workmens Compensation Contributions	168	(0)	168	202	221
Operating Grant Expenditure	85	500	585	–	–
Operating Grant Expenditure - FMG	735	–	735	1 192	1 489
Operating Grant Expenditure - FMSG	120	1 058	1 178	240	360
Operating Grant Expenditure - EPWP	1 210	–	1 210	–	–
Operating Grant Expenditure - Housing	28 100	(10 000)	18 100	35 000	39 000
Operating Grant Expenditure - CDW	56	–	56	56	56
Operating Grant Expenditure - Roads	73	–	73	–	–
Operating Grant Expenditure - Mig PMU	542	–	542	570	592
Operating Grant Expenditure - SETA	–	131	131	–	–
Special Projects	5 638	292	5 930	5 617	5 744
Total Other Expenditure	76 276	(8 088)	68 188	81 742	88 086
Repairs and Maintenance by Expenditure Item					
Employee related costs	11 553	–	11 553	11 514	12 145
Other Expenditure	15 714	(1 266)	14 448	14 160	15 185
Total Repairs and Maintenance Expenditure	27 268	(1 266)	26 001	25 674	27 330

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
ASSETS					
<u>Consumer debtors</u>					
Consumer debtors	38 278	1 313	39 590	47 144	55 269
Less: provision for debt impairment	15 655	380	16 035	19 245	22 455
Total Consumer debtors	22 623	933	23 555	27 899	32 814
<u>Debt impairment provision</u>					
Balance at the beginning of the year	12 445	380	12 825	16 035	19 245
Contributions to the provision	3 210	–	3 210	3 210	3 210
Balance at end of year	15 655	380	16 035	19 245	22 455
<u>Property, plant & equipment</u>					
PPE at cost/valuation (excl. finance leases)	417 764	(1 990)	415 774	444 999	464 447
Leases recognised as PPE	1 097	95	1 192	1 192	1 192
<u>Less: Accumulated depreciation</u>	86 695	330	87 025	95 080	103 134
Total Property, plant & equipment	332 166	(2 224)	329 941	351 111	362 505
LIABILITIES					
<u>Current liabilities - Borrowing</u>					
Current portion of long-term liabilities	654	878	1 532	3 359	3 755
Total Current liabilities - Borrowing	654	878	1 532	3 359	3 755
<u>Trade and other payables</u>					
Creditors	13 274	502	13 776	15 188	16 144
Unspent conditional grants and receipts	72	(72)	–	–	–
VAT	626	704	1 330	1 330	1 330
Total Trade and other payables	13 973	1 134	15 106	16 518	17 474
<u>Non current liabilities - Borrowing</u>					
Borrowing	5 857	(1 447)	4 410	9 670	10 812
Total Non current liabilities - Borrowing	5 857	(1 447)	4 410	9 670	10 812
<u>Provisions - non current</u>					
Retirement benefits	52 989	2 801	55 790	62 747	70 660
Refuse landfill site rehabilitation	62 155	–	62 155	66 196	70 498
Total Provisions - non current	115 145	2 801	117 945	128 942	141 158
CHANGES IN NET ASSETS					
<u>Accumulated surplus/(Deficit)</u>					
Accumulated surplus/(Deficit) - opening balance	306 101	(8 706)	297 395	290 777	294 572
Appropriations to Reserves	(1 500)	–	(1 500)	–	(3 000)
Transfers from Reserves	–	–	–	6 000	–
Other adjustments	(6 855)	1 737	(5 118)	(2 205)	2 022
Accumulated Surplus/(Deficit)	297 746	(6 969)	290 777	294 572	293 594
<u>Reserves</u>					
Capital replacement	10 000	5 000	15 000	9 000	12 000
Total Reserves	10 000	5 000	15 000	9 000	12 000
TOTAL COMMUNITY WEALTH/EQUITY	307 746	(1 969)	305 777	303 572	305 594

WC033 Cape Agulhas - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget A	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name						
Corporate services						
Institutional Transformation and						
<i>Implementation of a biometric access control</i>	Access control system	50%	-	50%	50%	50%
Human Resource Mngement						
<i>Workplace skill Plan Implementation</i>	Spent 0.5% of the	1%	-	1%	1%	1%
Community services						
<i>Social Development</i>						
Completion of Phase two Thusong Centre	Project completed by end	100%	-	100%		
Function 2 - (name)						
Human Development						
<i>Provide free basic services</i>	Number of HH receiving	3				
			-	-	-	-
Infrastructure Services						
<i>Civil Engineering</i>						
Road transport	95% of the roads and	95%	0%	95%	95%	95%
Provision of Infrastructure for Basic						
<i>Water</i>	95% of the water	95%	0%	95%	95%	95%
Provision of Infrastructure for Basic Service						
Sewerage	95% of the sewerage					
Provision of Infrastructure for Basic		95%	0%	95%	95%	95%
<i>Solid Waste</i>	95% of the solid waste					
Provision of Infrastructure for Basic		95%		95%	95%	95%
Electrical Engineering						
Electricity	95% of the electricity					
<i>Provision of Infrastructure for Basic Service</i>		95%	0%	95%	95%	95%

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

Description of financial indicator	Basis of calculation	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.1%	0.0%	3.5%	4.0%	4.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants	29.5%	0.0%	29.8%	58.9%	26.6%
<u>Safety of Capital</u>						
Gearing	Long Term Borrowing/ Funds & Reserves	58.6%	0.0%	29.4%	107.4%	90.1%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	124.9%	0.0%	130.5%	116.5%	131.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	124.9%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.0	0.4	0.2	0.3
<u>Revenue Management</u>						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.6%	0.0%	11.1%	12.2%	13.3%
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%	0.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		138.4%	0.0%	99.2%	176.7%	143.5%
<u>Other Indicators</u>						
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.6%	0.0%	37.6%	36.3%	36.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	9.8%	0.0%	9.6%	8.7%	8.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.0%	0.0%	7.2%	6.7%	6.4%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1770.1%	0.0%	1768.3%	1709.3%	1832.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8.1%	0.0%	8.7%	9.4%	10.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.4	0.0	0.7	0.4	0.5

WC033 Cape Agulhas - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2011 Census	Budget Year
			2016/17 Original Budget
Demographics			
Population	Information provided by StatsSA	33 038	33 038
Females aged 5 - 14	Number of population (not %) as per census and based on % of population in gender group	2 483	2 483
Males aged 5 - 14	Number of population (not %) as per census and based on % of population in gender group	2 575	2 575
Females aged 15 - 34	Number of population (not %) as per census and based on % of population in gender group	5 084	5 084
Males aged 15 - 34	Number of population (not %) as per census and based on % of population in gender group	5 271	5 271
Unemployment	Broad definition of the 2011 census (economically active youth)	19,5%	19,5%
Monthly Household income (no. of households)			
None	Statistics SA does not keep records in these groupings. We have taken the statistics provided by Stats SA and worked out an average household based on their groupings - R104,024 average household income		3 109
R1 - R1 600	We have taken the statistics provided by Stats SA and		353
R1 601 - R3 200	worked out an average household based on their groupings	R8,670 average income per household	6 700
Poverty profiles (no. of households)			
< R2 060 per household per month	The municipality does not keep records of this nature and StatsSA also does not have statistics for this amount. We have used the municipal amount of <R3 200 as poor	3 462	3 462
Insert description	Used amount of <R3 200 as poor as defined and used by the municipality	0.00	0.00
Household/demographics (000)			
Number of people in municipal area	-	33	33
Number of poor people in municipal area	Data not available. Calculation based on number of indigent households (statistics kept by municipality) multiplied by average household size as per StatsSA	13	13
Number of households in municipal area	Statistics SA 2011 census - excluding farm dwellings of 1164	10	10
Number of poor households in municipal area	Statistics as per the 2012/13 financial year	3	3
Definition of poor household (R per month)	Income of <R3 200	-	-
Housing statistics			
Formal	Stats SA 2011 census	8 658	8 658
Informal	Difference between total household less formal household as per StatsSA	1 504	1 504
Total number of households	-	10 162	10 162
Dwellings provided by municipality	Statistics of dwellings provided kept by the municipality	-	-
Dwellings provided by province/s	Statistics of dwellings provided kept by the municipality	668	668
Dwellings provided by private sector	Statistics of dwellings provided kept by the municipality	9 494	9 494
Total new housing dwellings	-	10 162	10 162
Economic			
Inflation/inflation outlook (CPIX)		5.6%	5.9%
Interest rate - borrowing		9.3%	9.3%
Interest rate - investment		5.3%	5.3%
Remuneration increases		5.9%	6.2%
Consumption growth (electricity)		0.0%	0.0%
Consumption growth (water)		0.0%	0.0%
Collection rates			
Property tax/service charges		96.3%	96.3%
Rental of facilities & equipment		96.3%	96.3%
Interest - external investments		100.0%	100.0%
Interest - debtors		96.3%	96.3%
Revenue from agency services		100.0%	100.0%

WC033 Cape Agulhas - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	MFMA section	Medium Term Revenue and Expenditure Framework				
		Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands						
Funding measures						
Cash/cash equivalents at the year end - R'000	18(1)b	10 098	-	15 235	9 347	12 180
Cash + investments at the yr end less applications - R'000	18(1)b	14 584	-	15 186	18 833	23 956
Cash year end/monthly employee/supplier payments	18(1)b	0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(6 855)	-	(5 118)	(2 205)	2 022
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	4.4%	0.0%	4.2%	-1.9%	1.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	94.1%	0.0%	95.9%	93.6%	93.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	3.7%	0.0%	3.7%	3.5%	3.3%
Capital payments % of capital expenditure	18(1)c;19	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	29.5%	0.0%	29.8%	58.9%	26.6%
Grants % of Govt. legislated/gazetted allocations	18(1)a	100.0%	0.0%	100.4%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a				20.3%	18.5%
Long term receivables % change - incr(decr)	18(1)a				-13.6%	-15.8%
R&M % of Property Plant & Equipment	20(1)(v i)	7.3%	0.0%	7.0%	6.5%	6.8%
Asset renewal % of capital budget	20(1)(v i)	58.1%	0.0%	58.8%	35.4%	45.0%

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
RECEIPTS:					
Operating Transfers and Grants					
National Government:	26 785	1 262	28 047	29 106	31 579
Local Government Equitable Share	23 075	–	23 075	25 256	27 334
Finance Management	735	27	762	1 192	1 489
Municipal Infrastructure (MIG)	1 765	(15)	1 750	–	–
LGSETA	–	750	750	788	819
Department of Energy	–	500	500	–	–
EPWP Incentiv e	1 210	–	1 210	1 870	1 937
Provincial Government:	33 240	(9 023)	24 217	41 102	45 736
Housing	28 100	(10 000)	18 100	35 500	39 500
Community Dev elopment Workers	56	–	56	56	56
Subsidy Main Roads	73	–	73	–	–
Subsidy Libraries	4 806	1	4 807	5 306	5 820
Thusong Centre	–	66	66	–	–
Prov incial Financial Grant	120	910	1 030	240	360
Prov incial Infrastructure Support Grant	85	–	85	–	–
Total Operating Transfers and Grants	60 025	(7 761)	52 264	70 208	77 315
Capital Transfers and Grants					
National Government:	10 476	(12)	10 464	11 648	11 666
Municipal Infrastructure (MIG)	8 736	15	8 751	9 290	9 605
Finance Management	740	(27)	713	358	61
INEG	1 000	–	1 000	2 000	2 000
Provincial Government:	1 455	(17)	1 438	185	–
Sport and Recreation	700	50	750	–	–
Subsidy Libraries	544	(1)	543	185	–
Thusong Centre	211	(66)	145	–	–
Total Capital Transfers and Grants	11 931	(29)	11 902	11 833	11 666
TOTAL RECEIPTS OF TRANSFERS & GRANTS	71 956	(7 790)	64 166	82 041	88 981

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	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:	26 785	1 393	28 178	29 106	31 579
Local Government Equitable Share	23 075	–	23 075	25 256	27 334
Finance Management	735	27	762	1 192	1 489
Municipal Infrastructure (MIG)	1 765	(15)	1 750	–	–
LGSETA	–	881	881	788	819
Department of Energy	–	500	500	–	–
EPWP Incentive	1 210	–	1 210	1 870	1 937
Provincial Government:	33 240	(8 875)	24 365	41 102	45 736
Housing	28 100	(10 000)	18 100	35 500	39 500
Community Development Workers	56	–	56	56	56
Subsidy Main Roads	73	–	73	–	–
Subsidy Libraries	4 806	1	4 807	5 306	5 820
Thusong Centre	–	66	66	–	–
Provincial Financial Grant	120	1 058	1 178	240	360
Provincial Infrastructure Support Grant	85	–	85	–	–
Total operating expenditure of Transfers and Grants:	60 025	(7 482)	52 543	70 208	77 315
<u>Capital expenditure of Transfers and Grants</u>					
National Government:	10 476	(12)	10 464	11 648	11 666
Municipal Infrastructure (MIG)	8 736	15	8 751	9 290	9 605
Finance Management	740	(27)	713	358	61
INEG	1 000	–	1 000	2 000	2 000
Provincial Government:	1 455	(17)	1 438	185	–
Sport and Recreation	700	50	750	–	–
Subsidy Libraries	544	(1)	543	185	–
Thusong Centre	211	(66)	145	–	–
Total capital expenditure of Transfers and Grants	11 931	(29)	11 902	11 833	11 666
Total capital expenditure of Transfers and Grants	71 956	(7 511)	64 445	82 041	88 981

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Operating transfers and grants:					
National Government:					
Balance unspent at beginning of the year	–	131	131	–	–
Current year receipts	26 785	1 262	28 047	29 106	31 579
Conditions met - transferred to revenue	26 785	1 393	28 178	29 106	31 579
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Provincial Government:					
Balance unspent at beginning of the year	72	76	148	–	–
Current year receipts	33 240	(9 023)	24 217	41 102	45 736
Conditions met - transferred to revenue	33 240	(8 875)	24 365	41 102	45 736
Conditions still to be met - transferred to liabilities	72	(72)	–	–	–
Total operating transfers and grants revenue	60 025	(7 482)	52 543	70 208	77 315
Total operating transfers and grants - CTBM	72	(72)	–	–	–
Capital transfers and grants:					
National Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	10 476	(12)	10 464	11 648	11 666
Conditions met - transferred to revenue	10 476	(12)	10 464	11 648	11 666
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Provincial Government:					
Balance unspent at beginning of the year	–	–	–	–	–
Current year receipts	1 455	(17)	1 438	185	–
Conditions met - transferred to revenue	1 455	(17)	1 438	185	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–
Total capital transfers and grants revenue	11 931	(29)	11 902	11 833	11 666
Total capital transfers and grants - CTBM	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	71 956	(7 511)	64 445	82 041	88 981
TOTAL TRANSFERS AND GRANTS - CTBM	72	(72)	–	–	–

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Cash transfers to Entities/Other External Mechanisms					
CONTRIBUTION - ELIM COMMUNITY	300	–	300	315	328
CONTRIBUTION - KASSIEBAAI COMMUNITY	120	–	120	126	131
CONTRIBUTION - SHIPWRECK MUSEUM	50	–	50	53	55
CONTRIBUTION - TOURISM BURO	858	–	858	861	904
CONTRIBUTION - OVERBERG RADIO	100	–	100	100	100
OTHER CONTRIBUTIONS	355	(355)	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'	1 783	(355)	1 428	1 455	1 517
TOTAL CASH TRANSFERS	1 783	(355)	1 428	1 455	1 517

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

Summary of remuneration R thousands	Budget Year 2016/17			% change
	Original Budget A	Total Adjusts. G	Adjusted Budget H	
Councillors (Political Office Bearers plus Other)				
Basic Salaries and Wages	3 228	–	3 228	0.0%
Pension and UIF Contributions	366	–	366	0.0%
Motor Vehicle Allowance	926	–	926	0.0%
Cellphone Allowance	255	–	255	0.0%
Other benefits and allowances	12	–	12	0.0%
Sub Total - Councillors	4 786	–	4 786	0.0%
Senior Managers of the Municipality				
Basic Salaries and Wages	4 385	–	4 385	0.0%
Pension and UIF Contributions	799	–	799	0.0%
Medical Aid Contributions	136	76	213	56.0%
Performance Bonus	667	–	667	0.0%
Motor Vehicle Allowance	386	–	386	0.0%
Cellphone Allowance	14	16	31	112.5%
Other benefits and allowances	86	0	87	0.2%
Sub Total - Senior Managers of Municipality	6 474	93	6 567	1.4%
Other Municipal Staff				
Basic Salaries and Wages	64 052	(532)	63 520	-0.8%
Pension and UIF Contributions	11 220	–	11 220	0.0%
Medical Aid Contributions	3 362	50	3 412	1.5%
Overtime	3 087	154	3 241	5.0%
Motor Vehicle Allowance	4 705	112	4 818	2.4%
Cellphone Allowance	378	54	432	14.3%
Housing Allowances	1 187	(88)	1 099	-7.4%
Other benefits and allowances	3 749	132	3 882	3.5%
Payments in lieu of leave	875	–	875	0.0%
Long service awards	498	–	498	0.0%
Post-retirement benefit obligations	2 259	–	2 259	0.0%
Sub Total - Other Municipal Staff	95 372	(118)	95 255	-0.1%
TOTAL SALARY, ALLOWANCES & BENEFITS	106 632	(25)	106 608	0.0%
TOTAL MANAGERS AND STAFF	101 847	(25)	101 822	0.0%

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

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	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	8 902	(722)	(735)	(738)	(762)	6 947	(450)	(577)	3 877	(640)	(623)	(90)	14 391	16 083	17 833
Vote 2 - Budget and Treasury Office	26 994	2 513	3 413	2 840	3 125	2 872	515	476	134	468	2 101	14 395	59 846	64 870	71 178
Vote 3 - Corporate Services	169	148	122	112	149	104	1 081	379	441	470	483	651	4 309	3 296	3 421
Vote 4 - Community and Social Services	496	729	3 041	1 368	2 024	884	6 015	6 271	7 154	5 523	5 504	2 824	41 832	58 526	63 365
Vote 8 - Electricity	7 640	8 144	8 346	7 657	8 131	8 278	7 891	8 327	8 703	8 753	9 752	8 152	99 773	99 603	106 430
Vote 14 - Infrastructure	4 100	4 494	4 616	4 172	6 045	4 787	4 106	4 994	6 183	4 925	4 995	9 230	62 648	65 714	69 052
Total Revenue by Vote	48 301	15 305	18 802	15 412	18 712	23 872	19 159	19 870	26 492	19 499	22 212	35 162	282 799	308 092	331 280
Expenditure by Vote															
Vote 1 - Executive and Council	2 062	1 055	1 308	1 088	1 403	1 333	1 224	1 548	1 363	1 665	1 559	2 134	17 743	18 305	19 213
Vote 2 - Budget and Treasury Office	1 154	1 743	5 790	3 710	3 374	2 353	2 294	2 586	2 526	3 256	2 708	6 511	38 005	39 106	41 289
Vote 3 - Corporate Services	1 679	2 726	1 888	1 787	1 823	1 814	2 060	2 283	2 236	2 890	2 510	3 610	27 306	27 277	28 867
Vote 4 - Community and Social Services	2 444	2 639	2 577	2 560	2 794	2 715	6 379	6 575	6 528	7 245	6 908	8 286	57 650	75 472	81 718
Vote 8 - Electricity	8 756	8 976	8 380	5 704	6 058	6 062	6 972	7 064	7 044	7 313	7 141	6 784	86 254	89 815	94 930
Vote 14 - Infrastructure	2 882	3 801	5 778	4 447	4 668	3 985	4 497	4 886	4 883	5 905	5 417	9 811	60 960	60 321	63 240
Total Expenditure by Vote	18 977	20 939	25 720	19 296	20 120	18 262	23 427	24 942	24 580	28 274	26 244	37 135	287 917	310 296	329 258
Surplus/ (Deficit)	29 324	(5 633)	(6 918)	(3 884)	(1 408)	5 610	(4 267)	(5 072)	1 912	(8 775)	(4 032)	(1 973)	(5 118)	(2 205)	2 022

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

Description - Standard classification	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	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 - Standard																
<i>Governance and administration</i>	36 000	1 861	2 725	2 147	2 400	9 844	1 120	264	4 441	283	1 931	14 656	77 672	83 272	91 361	
Executive and council	8 902	(722)	(735)	(738)	(762)	6 947	(450)	(577)	3 877	(640)	(623)	(90)	14 391	16 083	17 833	
Budget and treasury office	26 994	2 513	3 413	2 840	3 125	2 872	515	476	134	468	2 101	14 395	59 846	64 870	71 178	
Corporate services	104	70	48	45	37	24	1 054	365	429	455	453	350	3 435	2 319	2 350	
<i>Community and public safety</i>	496	729	3 041	1 368	2 024	884	6 015	6 271	7 154	5 523	5 504	2 824	41 832	58 526	63 365	
Community and social services	50	32	1 220	35	948	28	654	1 270	2 398	1 171	1 250	(2 875)	6 180	6 027	6 404	
Sport and recreation	188	275	1 465	1 070	552	616	749	223	284	290	213	739	6 663	6 075	6 441	
Public safety	257	422	356	264	524	240	1 596	1 761	1 455	1 045	1 024	1 943	10 889	10 924	11 021	
Housing	-	-	-	-	-	-	3 017	3 017	3 017	3 017	3 017	3 017	18 100	35 500	39 500	
<i>Economic and environmental services</i>	65	443	458	67	1 739	80	254	893	1 956	793	887	4 058	11 694	12 138	12 614	
Planning and development	65	443	458	67	1 739	80	254	893	1 956	793	887	4 058	11 694	12 138	12 614	
<i>Trading services</i>	11 740	12 272	12 579	11 830	12 549	13 065	11 770	12 442	12 941	12 899	13 890	13 624	151 601	154 155	163 939	
Electricity	7 640	8 144	8 346	7 657	8 131	8 278	7 891	8 327	8 703	8 753	9 752	8 152	99 773	99 603	106 430	
Water	1 793	1 762	1 907	1 802	2 083	2 250	1 859	1 980	2 070	1 896	1 897	2 630	23 929	25 365	26 887	
Waste water management	902	956	914	963	920	1 119	628	688	695	770	725	1 206	10 487	11 117	11 785	
Waste management	1 405	1 410	1 412	1 407	1 416	1 417	1 392	1 447	1 474	1 481	1 516	1 636	17 412	18 071	18 837	
Total Revenue - Standard	48 301	15 305	18 802	15 412	18 712	23 872	19 159	19 870	26 492	19 499	22 212	35 162	282 799	308 092	331 280	
Expenditure - Standard																
<i>Governance and administration</i>	4 555	5 010	8 630	6 152	6 131	5 061	5 173	6 001	5 714	7 318	6 308	10 777	76 833	78 807	83 428	
Executive and council	2 062	1 055	1 308	1 088	1 403	1 333	1 224	1 548	1 363	1 665	1 559	2 134	17 743	18 305	19 213	
Budget and treasury office	1 154	1 743	5 790	3 710	3 374	2 353	2 294	2 586	2 526	3 256	2 708	6 511	38 005	39 106	41 289	
Corporate services	1 339	2 213	1 533	1 354	1 353	1 376	1 655	1 867	1 825	2 397	2 041	2 133	21 085	21 396	22 926	
<i>Community and public safety</i>	2 420	2 612	2 538	2 535	2 760	2 662	6 306	6 503	6 456	7 161	6 832	8 218	57 002	74 818	81 029	
Community and social services	1 169	1 071	1 003	1 007	1 070	1 069	965	1 026	1 005	1 270	1 103	2 414	14 172	14 672	15 479	
Sport and recreation	523	712	702	683	841	815	625	760	740	1 028	856	1 734	10 019	10 095	10 771	
Public safety	617	712	705	727	728	653	1 586	1 579	1 576	1 695	1 726	950	13 254	13 526	14 161	
Housing	112	118	126	119	120	126	3 129	3 137	3 135	3 168	3 147	3 120	19 557	36 525	40 618	
<i>Economic and environmental services</i>	1 272	1 729	1 955	1 908	1 989	1 541	1 739	1 950	1 912	2 468	2 159	4 937	25 559	23 725	24 808	
Planning and development	493	747	565	647	759	644	567	573	566	665	625	2 652	9 502	8 409	8 649	
Road transport	756	955	1 351	1 237	1 195	843	1 099	1 305	1 274	1 718	1 458	2 217	15 408	14 661	15 470	
Environmental protection	24	26	39	25	35	53	74	73	72	84	76	68	649	655	689	
<i>Trading services</i>	10 730	11 587	12 597	8 700	9 241	8 998	10 209	10 489	10 498	11 328	10 945	13 203	128 524	132 946	139 993	
Electricity	8 756	8 976	8 380	5 704	6 058	6 062	6 972	7 064	7 044	7 313	7 141	6 784	86 254	89 815	94 930	
Water	878	1 107	1 624	1 207	1 378	1 188	1 117	1 015	1 081	1 062	1 158	2 208	15 022	15 066	15 811	
Waste water management	481	649	1 093	803	799	609	694	765	751	942	821	1 212	9 618	9 714	10 132	
Waste management	614	855	1 501	987	1 006	1 139	1 426	1 645	1 622	2 011	1 825	3 000	17 631	18 351	19 120	
Total Expenditure - Standard	18 977	20 939	25 720	19 296	20 120	18 262	23 427	24 942	24 580	28 274	26 244	37 135	287 917	310 296	329 258	
Surplus/ (Deficit)	29 324	(5 633)	(6 918)	(3 884)	(1 408)	5 610	(4 267)	(5 072)	1 912	(8 775)	(4 032)	(1 973)	(5 118)	(2 205)	2 022	

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

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	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	26 844	2 226	2 553	2 554	2 554	2 554	-	43	(280)	(16)	1 535	13 863	54 429	59 613	65 646	
Service charges - electricity revenue	7 578	8 016	8 275	7 592	8 040	8 220	7 467	7 979	8 287	8 392	9 246	6 969	96 063	96 574	103 336	
Service charges - water revenue	1 526	1 479	1 637	1 524	1 797	1 994	1 808	1 926	2 013	1 843	1 845	2 101	21 493	22 750	24 202	
Service charges - sanitation revenue	709	720	715	721	713	896	391	431	435	482	451	783	7 448	8 009	8 550	
Service charges - refuse revenue	1 117	1 118	1 113	1 108	1 114	1 114	1 167	1 152	1 146	1 146	1 146	1 163	13 604	14 070	14 669	
Rental of facilities and equipment	326	321	1 511	1 140	591	655	1 494	291	430	444	267	241	7 712	7 942	8 344	
Interest earned - external investments	76	140	159	153	182	114	228	183	165	232	268	151	2 050	1 900	1 900	
Interest earned - outstanding debtors	104	100	113	113	150	142	22	23	24	19	22	45	876	964	1 060	
Fines	184	149	162	174	122	149	1 451	1 570	1 258	890	818	1 613	8 540	8 542	8 546	
Licences and permits	76	92	95	92	92	57	77	50	48	52	81	112	925	971	1 010	
Agency services	-	185	102	-	289	37	60	135	142	95	115	213	1 374	1 443	1 500	
Transfers recognised - operating	9 614	69	1 849	(2)	1 263	7 692	4 068	3 994	8 482	4 006	4 090	7 418	52 543	70 208	77 315	
Other revenue	146	355	273	243	318	248	404	190	173	224	465	802	3 841	3 277	3 538	
Total Revenue	48 301	14 968	18 556	15 412	17 225	23 872	18 639	17 966	22 324	17 810	20 351	35 474	270 897	296 259	319 614	
Expenditure By Type																
Employee related costs	7 691	7 568	8 429	7 835	8 101	7 785	9 041	7 948	7 894	8 170	8 004	13 357	101 822	107 634	115 115	
Remuneration of councillors	306	376	372	372	372	372	344	537	368	368	368	633	4 786	5 073	5 377	
Debt impairment	-	-	803	268	268	268	966	966	966	966	966	966	7 400	7 400	7 400	
Depreciation & asset impairment	-	1	2 711	907	907	370	999	999	999	999	999	999	10 888	10 888	10 888	
Finance charges	59	-	1 152	395	395	424	902	902	902	902	902	1 594	8 527	9 091	9 583	
Bulk purchases	8 190	8 359	7 231	4 848	5 182	5 313	6 026	5 988	6 058	5 980	6 064	5 782	75 021	78 578	83 135	
Contracted services	83	474	437	988	373	370	613	667	681	768	1 003	3 402	9 857	8 435	8 157	
Grants and subsidies	271	126	250	24	112	220	68	68	68	68	68	86	1 428	1 455	1 517	
Other expenditure	2 379	4 035	4 337	3 659	4 412	3 141	4 469	6 868	6 645	10 054	7 872	10 317	68 188	81 742	88 086	
Total Expenditure	18 977	20 939	25 720	19 296	20 120	18 262	23 427	24 942	24 580	28 274	26 244	37 135	287 917	310 296	329 258	
Surplus/(Deficit)	29 324	(5 971)	(7 164)	(3 884)	(2 896)	5 610	(4 788)	(6 977)	(2 256)	(10 464)	(5 893)	(1 662)	(17 020)	(14 037)	(9 644)	
Transfers recognised - capital	-	337	246	-	1 488	-	520	1 905	4 168	1 690	1 861	(312)	11 902	11 833	11 666	
Surplus/(Deficit) after capital transfers & contributio	29 324	(5 633)	(6 918)	(3 884)	(1 408)	5 610	(4 267)	(5 072)	1 912	(8 775)	(4 032)	(1 973)	(5 118)	(2 205)	2 022	

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

Monthly cash flows	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	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	26 844	2 226	2 553	2 554	2 554	2 554	2 198	2 198	2 198	2 198	2 198	2 198	52 471	57 468	63 283	
Service charges - electricity revenue	7 578	8 016	8 275	7 592	8 040	8 220	6 933	7 409	7 694	7 792	8 585	6 471	92 606	93 099	99 617	
Service charges - water revenue	1 526	1 479	1 637	1 524	1 797	1 994	1 687	1 797	1 878	1 720	1 722	1 960	20 720	21 931	23 331	
Service charges - sanitation revenue	709	720	715	721	713	896	356	392	396	439	411	713	7 180	7 720	8 242	
Service charges - refuse	1 117	1 118	1 113	1 108	1 114	1 114	1 084	1 070	1 065	1 065	1 065	1 080	13 114	13 563	14 141	
Rental of facilities and equipment	326	321	1 511	1 140	591	655	1 363	266	392	405	244	220	7 434	7 656	8 043	
Interest earned - external investments	76	140	159	153	182	114	228	183	165	232	268	151	2 050	1 900	1 900	
Interest earned - outstanding debtors	104	100	113	113	150	142	17	18	19	15	18	36	844	929	1 022	
Fines	184	149	162	174	122	149	324	351	281	199	183	361	2 638	2 639	2 640	
Licences and permits	24	34	31	31	33	20	138	90	85	93	145	200	925	971	1 010	
Agency services	-	185	102	-	289	37	60	135	142	95	115	213	1 374	1 443	1 500	
Transfer receipts - operational	26 916	2 822	56	1 783	545	7 692	1 580	1 551	3 294	1 556	1 588	2 881	52 264	70 208	77 315	
Other revenue	198	456	337	303	385	285	1 255	590	538	697	1 446	2 492	8 981	3 277	3 538	
Cash Receipts by Source	65 603	17 763	16 763	17 196	16 515	23 872	17 225	16 048	18 148	16 505	17 987	18 974	262 601	282 803	305 583	
Other Cash Flows by Source																
Transfers receipts - capital	-	3 119	-	-	545	728	397	1 455	3 184	1 291	1 421	(238)	11 902	11 833	11 666	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	4 053	-	4 053	10 345	5 180	
Increase (decrease) in consumer deposits	-	-	-	21	21	21	20	20	20	20	20	20	180	188	197	
Decrease (Increase) in non-current debtors	-	-	0	0	0	0	4	4	4	4	4	4	27	27	27	
Total Cash Receipts by Source	65 603	20 882	16 764	17 217	17 081	24 621	17 647	17 527	21 356	17 820	23 486	18 760	278 763	305 196	322 653	
Cash Payments by Type																
Employee related costs	7 691	7 568	8 429	7 835	8 101	7 785	8 613	7 572	7 521	7 784	7 625	12 725	99 249	104 560	111 287	
Remuneration of councillors	306	376	372	372	372	372	344	537	368	368	368	633	4 786	5 073	5 377	
Finance charges	59	1	1 152	-	268	424	(207)	(207)	(207)	(207)	(207)	(365)	504	510	518	
Bulk purchases - Electricity	8 190	8 359	7 231	4 848	5 182	5 313	5 360	5 326	5 388	5 319	5 394	5 143	71 054	77 752	82 514	
Bulk purchases - Water & Sewer	-	-	-	-	22	-	23	23	24	23	24	23	161	169	178	
Contracted services	59	778	426	978	353	357	551	599	611	690	901	3 056	9 357	8 365	8 114	
Transfers and grants - other	270	126	249	24	111	219	68	68	68	68	68	87	1 428	1 455	1 517	
Other expenditure	2 518	4 056	4 342	3 546	4 354	3 106	4 110	6 317	6 112	9 247	7 240	9 489	64 436	80 718	87 224	
Cash Payments by Type	19 093	21 263	22 200	17 602	18 762	17 576	18 863	20 236	19 886	23 292	21 413	30 789	250 975	278 601	296 729	
Other Cash Flows/Payments by Type																
Capital assets	423	219	1 666	517	1 403	764	308	2 646	6 466	2 282	2 571	6 187	25 452	29 225	19 448	
Repayment of borrowing	-	-	-	-	-	311	-	-	-	-	-	1 174	1 485	3 257	3 642	
Total Cash Payments by Type	19 515	21 482	23 866	18 119	20 165	18 652	19 171	22 882	26 352	25 575	23 984	38 150	277 913	311 084	319 820	
NET INCREASE/(DECREASE) IN CASH HELD	46 088	(600)	(7 102)	(901)	(3 084)	5 969	(1 525)	(5 355)	(4 996)	(7 755)	(498)	(19 390)	851	(5 888)	2 833	
Cash/cash equivalents at the month/year beginning:	14 384	60 471	59 872	52 770	51 869	48 784	54 754	53 229	47 874	42 878	35 123	34 624	14 384	15 235	9 347	
Cash/cash equivalents at the month/year end:	60 471	59 872	52 770	51 869	48 784	54 754	53 229	47 874	42 878	35 123	34 624	15 235	15 235	9 347	12 180	

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

Description - Municipal Vote	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	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 3 - Corporate Services	-	-	-	-	-	-	0	4	9	3	4	9	30	80	50	
Vote 4 - Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	800	200	
Vote 14 - Infrastructure	-	-	-	1	1	-	4	39	94	33	38	90	300	400	500	
Capital Multi-year expenditure sub-total	-	-	-	1	1	-	5	43	104	37	41	99	330	1 280	750	
Single-year expenditure appropriation																
Vote 1 - Executive and Council	-	-	-	-	13	-	8	72	177	63	70	169	573	5	-	
Vote 2 - Budget and Treasury Office	-	3	241	-	2	-	2	16	39	14	15	37	369	3	-	
Vote 3 - Corporate Services	86	(36)	266	65	242	-	25	217	531	187	211	508	2 303	1 419	608	
Vote 4 - Community and Social Services	-	6	60	20	477	508	37	315	769	272	306	736	3 505	2 603	1 115	
Vote 8 - Electricity	-	176	246	-	286	153	42	357	873	308	347	836	3 624	3 220	3 220	
Vote 14 - Infrastructure	337	70	853	431	382	104	189	1 626	3 973	1 402	1 580	3 802	14 748	20 695	13 755	
Capital single-year expenditure sub-total	423	219	1 665	516	1 403	764	303	2 603	6 362	2 246	2 530	6 088	25 122	27 945	18 698	
Total Capital Expenditure	423	219	1 665	517	1 403	764	308	2 646	6 466	2 283	2 572	6 187	25 452	29 225	19 448	

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

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital Expenditure - Standard															
Governance and administration	86	(33)	507	65	257	-	36	309	756	267	301	724	3 275	1 508	658
Executive and council	-	-	-	-	13	-	8	72	177	63	70	169	573	5	-
Budget and treasury office	-	3	241	-	2	-	2	16	39	14	15	37	369	3	-
Corporate services	86	(36)	266	65	242	-	26	221	540	191	215	517	2 333	1 499	658
Community and public safety	-	6	60	20	477	508	37	315	769	272	306	736	3 505	3 403	1 315
Community and social services	-	-	-	8	169	17	17	143	350	124	139	335	1 303	1 795	200
Sport and recreation	-	6	60	12	308	491	16	142	346	122	138	331	1 970	665	135
Public safety	-	-	-	-	-	-	3	30	73	26	29	70	231	943	980
Economic and environmental services	337	70	648	335	164	26	122	1 049	2 564	905	1 020	2 454	9 694	10 905	7 755
Planning and development	337	32	503	81	147	(20)	2	16	39	14	16	37	1 204	1 755	1 500
Road transport	-	38	145	253	17	46	120	1 033	2 525	891	1 004	2 416	8 490	9 150	6 255
Trading services	-	176	450	97	505	230	113	972	2 377	839	945	2 274	8 978	13 410	9 720
Electricity	-	176	246	-	286	153	42	357	873	308	347	836	3 624	3 220	3 220
Water	-	-	204	97	203	78	48	411	1 005	355	400	961	3 761	4 100	500
Waste water management	-	-	-	-	16	-	24	202	494	174	197	473	1 580	1 090	2 000
Waste management	-	-	-	-	-	-	0	2	4	2	2	4	14	5 000	4 000
Total Capital Expenditure - Standard	423	219	1 665	517	1 403	764	308	2 646	6 466	2 283	2 572	6 187	25 452	29 225	19 448

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

Description	Budget Year 2016/17			Budget Year	Budget Year
	Original Budget	Total Adjusts.	Adjusted Budget	+1 2017/18 Adjusted Budget	+2 2018/19 Adjusted Budget
R thousands					
Capital expenditure on new assets by Asset Class/Sub-class					
Infrastructure	5 027	50	5 077	12 690	4 250
Infrastructure - Road transport	1 300	200	1 500	1 000	150
<i>Roads, Pavements & Bridges</i>	900	600	1 500	850	150
<i>Storm water</i>	400	(400)	-	150	-
Infrastructure - Electricity	1 200	-	1 200	2 100	2 100
<i>Transmission & Reticulation</i>	1 100	-	1 100	2 100	2 100
<i>Street Lighting</i>	100	-	100	-	-
Infrastructure - Water	2 527	(150)	2 377	3 500	-
<i>Dams & Reservoirs</i>	877	(150)	727	3 500	-
<i>Water purification</i>	150	-	150	-	-
<i>Reticulation Water</i>	1 500	-	1 500	-	-
Infrastructure - Sanitation	-	-	-	1 090	2 000
<i>Sewerage purification</i>	-	-	-	1 090	2 000
Infrastructure - Other	-	-	-	5 000	-
<i>Waste Management</i>	-	-	-	5 000	-
Community	1 450	-	1 450	2 950	1 500
Sportsfields & stadia	-	-	-	1 700	1 500
Community halls	500	-	500	-	-
Recreational facilities	950	-	950	500	-
Cemeteries	-	-	-	750	-
Other assets	3 685	124	3 809	3 247	4 953
General vehicles	150	50	200	250	180
Plant & equipment	708	247	955	477	4 020
Computers - hardware/equipment	1 425	(34)	1 391	813	481
Furniture and other office equipment	752	(143)	609	257	72
Other Buildings	650	4	654	1 450	200
Intangibles	148	(1)	147	-	-
Computers - software & programming	148	(1)	147	-	-
Total Capital Expenditure on new assets to be adjusted	10 310	173	10 483	18 887	10 703

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands	A	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class					
Infrastructure	11 162	878	12 039	9 650	7 705
Infrastructure - Road transport	6 735	-	6 735	7 950	6 105
<i>Roads, Pavements & Bridges</i>	6 735	-	6 735	7 950	6 105
Infrastructure - Electricity	2 420	(80)	2 341	1 100	1 100
<i>Transmission & Reticulation</i>	1 740	(11)	1 729	1 100	1 100
<i>Street Lighting</i>	680	(69)	612	-	-
Infrastructure - Water	1 129	255	1 384	600	500
<i>Water purification</i>	469	-	469	-	-
<i>Reticulation Water</i>	660	255	915	600	500
Infrastructure - Sanitation	877	702	1 580	-	-
<i>Sewerage purification</i>	877	702	1 580	-	-
Community	2 096	(426)	1 670	-	-
Sportsfields & stadia	2 016	(418)	1 597	-	-
Recreational facilities	80	(8)	72	-	-
Other assets	1 064	196	1 261	688	1 040
Plant & equipment	177	189	366	485	935
Computers - hardware/equipment	108	0	108	100	105
Furniture and other office equipment	27	7	34	5	-
Other Buildings	752	-	752	98	-
Total Capital Expenditure on renewal of existing assets to be adjusted	14 322	648	14 969	10 338	8 745

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
Repairs and maintenance expenditure by Asset Class/Sub-class					
Infrastructure	17 914	(1 118)	16 797	15 899	16 773
Infrastructure - Road transport	6 078	(4)	6 074	5 427	5 720
<i>Roads, Pavements & Bridges</i>	6 078	(4)	6 074	5 427	5 720
Infrastructure - Electricity	3 033	(13)	3 020	3 211	3 401
<i>Transmission & Reticulation</i>	2 893	(9)	2 885	3 066	3 252
<i>Street Lighting</i>	140	(5)	135	145	150
Infrastructure - Water	4 702	(1 200)	3 502	3 431	3 630
<i>Reticulation Water</i>	4 702	(1 200)	3 502	3 431	3 630
Infrastructure - Sanitation	2 836	100	2 936	2 502	2 642
<i>Reticulation Sewerage</i>	2 836	100	2 936	2 502	2 642
Infrastructure - Other	1 266	-	1 266	1 328	1 380
<i>Waste Management</i>	1 266	-	1 266	1 328	1 380
Community	779	-	779	877	928
Parks & gardens	-	-	-	-	-
Community halls	159	-	159	168	178
Recreational facilities	580	-	580	667	705
Cemeteries	40	-	40	42	45
Other assets	5 412	(119)	5 293	5 408	5 555
General vehicles	2 260	9	2 269	2 321	2 428
Plant & equipment	579	65	644	569	594
Computers - hardware/equipment	90	-	90	94	99
Furniture and other office equipment	208	(42)	165	174	139
Civic Land and Buildings	2 276	(151)	2 125	2 250	2 295
Intangibles	3 162	(30)	3 132	3 491	4 073
Computers - software & programming	3 162	(30)	3 132	3 491	4 073
Total Repairs and Maintenance Expenditure to be adjusted	27 268	(1 266)	26 001	25 674	27 330

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

Description	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands					
<u>Depreciation by Asset Class/Sub-class</u>					
<u>Infrastructure</u>	8 058	-	8 058	8 058	8 058
Infrastructure - Road transport	1 601	-	1 601	1 601	1 601
<i>Roads, Pavements & Bridges</i>	1 601	-	1 601	1 601	1 601
Infrastructure - Electricity	1 241	-	1 241	1 241	1 241
<i>Transmission & Reticulation</i>	1 241	-	1 241	1 241	1 241
Infrastructure - Water	996	-	996	996	996
<i>Reticulation</i>	996	-	996	996	996
Infrastructure - Sanitation	1 447	-	1 447	1 447	1 447
<i>Reticulation</i>	1 447	-	1 447	1 447	1 447
Infrastructure - Other	2 773	-	2 773	2 773	2 773
<i>Refuse</i>	71	-	71	71	71
<i>Other</i>	2 702	-	2 702	2 702	2 702
<u>Community</u>	170	-	170	170	170
Parks & gardens	15	-	15	15	15
Sports Fields & stadia	15	-	15	15	15
Community halls	67	-	67	67	67
Libraries	53	-	53	53	53
Recreational facilities	18	-	18	18	18
Clinics	1	-	1	1	1
Cemeteries	1	-	1	1	1
<u>Investment properties</u>	9	-	9	9	9
Other	9	-	9	9	9
<u>Other assets</u>	2 529	-	2 529	2 529	2 529
General vehicles	850	-	850	850	850
Specialised vehicles	58	-	58	58	58
Plant & equipment	278	-	278	278	278
Computers - hardware/equipment	302	-	302	302	302
Furniture and other office equipment	484	-	484	484	484
Civic Land and Buildings	85	-	85	85	85
Other Buildings	293	-	293	293	293
Surplus Assets - (Investment or Inventory)	41	-	41	41	41
Other	137	-	137	137	137
<u>Intangibles</u>	122	-	122	122	122
Computers - software & programming	122	-	122	122	122
Total Depreciation to be adjusted	10 888	-	10 888	10 888	10 888

WC033 Cape Agulhas - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget

Municipal Vote/Capital project	Program/Project description	IDP Goal Code	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework						
					Budget Year 2016/17		Budget Year +1 2017/18		Budget Year +2 2018/19		
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousand											
1.3 - Council General Expenses	Cabinet / Cupboard	K	Other assets	Furniture and other office equipment	4	2	-	-	-	-	-
1.3 - Council General Expenses	Desktop filing cabinet	K	Other assets	Furniture and other office equipment	1	1	-	-	-	-	-
1.3 - Council General Expenses	Camera	K	Other assets	Furniture and other office equipment	-	14	-	-	-	-	-
1.3 - Council General Expenses	Chairs x 3	K	Other assets	Furniture and other office equipment	-	9	-	-	-	-	-
1.3 - Council General Expenses	PA - Sound System	K	Other assets	Furniture and other office equipment	-	30	-	-	-	-	-
1.5 - Strategic Planning and IDP	Furniture: 2 Sliding Door Credenzas	K	Other assets	Furniture and other office equipment	4	3	-	-	-	-	-
1.5 - Strategic Planning and IDP	Furniture: Cupboard with shelves	K	Other assets	Furniture and other office equipment	4	2	-	-	-	-	-
1.5 - Strategic Planning and IDP	Furniture: 2 Mobile pedestals with 3 drawers	K	Other assets	Furniture and other office equipment	3	3	-	-	-	-	-
1.5 - Strategic Planning and IDP	Furniture: Desk	K	Other assets	Furniture and other office equipment	2	2	-	-	-	-	-
1.5 - Strategic Planning and IDP	Camera (Replacement)	K	Other assets	Furniture and other office equipment	-	5	5	5	-	-	-
1.5 - Strategic Planning and IDP	Informal Trading Area (Council resolution 272/2015)	K	Other assets	Other Buildings	500	500	-	-	-	-	-
1.6 - Internal Audit	Two door cupboard with shelves	K	Other assets	Furniture and other office equipment	4	2	-	-	-	-	-
2.6 - Revenue Management	Meter Reading Equipment	K	Other assets	Plant & equipment	312	241	-	-	-	-	-
2.6 - Revenue Management	Safeguarding of Cashiers Offices	K	Other assets	Other Buildings	100	120	-	-	-	-	-
2.6 - Revenue Management	Desk Calculator	K	Other assets	Furniture and other office equipment	-	3	-	-	-	-	-
2.3 - Supply Chain Management	Folding Nose Trolley	K	Other assets	Furniture and other office equipment	2	1	-	-	-	-	-
2.3 - Supply Chain Management	OAK Melamine Hinged Door System	K	Other assets	Furniture and other office equipment	3	2	3	3	-	-	-
2.3 - Supply Chain Management	Fridge	K	Other assets	Furniture and other office equipment	2	2	-	-	-	-	-
3.4 - Information Technology	Computer - PC's (Replacement / Upgrade)	L	Other assets	Computers - hardware/equipment	89	89	93	93	98	98	98
3.4 - Information Technology	Computer - PC's	L	Other assets	Computers - hardware/equipment	45	44	47	47	50	50	50
3.4 - Information Technology	Screens (Replacements)	L	Other assets	Computers - hardware/equipment	7	10	7	7	7	7	7
3.4 - Information Technology	Laminating Machine	L	Other assets	Furniture and other office equipment	1	1	-	-	-	-	-
3.4 - Information Technology	Laptops	L	Other assets	Computers - hardware/equipment	79	83	83	83	87	87	87
3.4 - Information Technology	UPS Small (offices)	L	Other assets	Computers - hardware/equipment	7	6	7	7	8	8	8
3.4 - Information Technology	Projector	L	Other assets	Computers - hardware/equipment	12	6	12	12	13	13	13
3.4 - Information Technology	Projector Replacement	L	Other assets	Computers - hardware/equipment	12	9	-	-	-	-	-
3.4 - Information Technology	External HDD	L	Other assets	Computers - hardware/equipment	4	3	4	4	4	4	4
3.4 - Information Technology	Switch PoE	L	Other assets	Computers - hardware/equipment	25	23	26	26	28	28	28
3.4 - Information Technology	Backup Device & HDD	L	Other assets	Computers - hardware/equipment	55	55	58	58	61	61	61
3.4 - Information Technology	Server DR Site	L	Other assets	Computers - hardware/equipment	185	158	-	-	-	-	-
3.4 - Information Technology	Server Cabinet	L	Other assets	Computers - hardware/equipment	13	12	-	-	-	-	-

Municipal Vote/Capital project	Program/Project description	IDP Goal Code	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework						
					Budget Year 2016/17		Budget Year +1 2017/18		Budget Year +2 2018/19		
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousand											
3.4 - Information Technology	Two way Radios	L	Other assets	Furniture and other office equipment	59	59	34	34	19	19	
3.4 - Information Technology	Time & Attendance (Biometric / Access Control)	L	Other assets	Computers - hardware/equipment	500	500	300	300	-	-	
3.4 - Information Technology	Time & Attendance (Biometric / Access Control)	L	Other assets	Computers - hardware/equipment	500	500	-	-	-	-	
3.4 - Information Technology	Generator Main Building	L	Other assets	Plant & equipment	220	220	-	-	-	-	
3.4 - Information Technology	Mail Archiving	L	Other assets	Computers - hardware/equipment	-	-	220	220	231	231	
3.4 - Information Technology	CCTV Traffic	L	Other assets	Computers - hardware/equipment	-	-	55	55	-	-	
3.4 - Information Technology	Corel draw Software	L	Intangibles	Computers - software & programming	8	7	-	-	-	-	
3.4 - Information Technology	Desk	L	Other assets	Furniture and other office equipment	-	4	-	-	-	-	
3.4 - Information Technology	Cabinet	L	Other assets	Furniture and other office equipment	-	3	-	-	-	-	
3.2 - Human Resources	Chair	L	Other assets	Furniture and other office equipment	3	3	-	-	-	-	
3.2 - Human Resources	Software application - Overtime / Standby (SAMRAS)	L	Intangibles	Computers - software & programming	140	140	-	-	-	-	
3.5 - Client Services	Chair	L	Other assets	Furniture and other office equipment	-	2	-	-	-	-	
3.5 - Client Services	Shedder	L	Other assets	Furniture and other office equipment	-	3	-	-	-	-	
3.7 - Town Planning	Furniture: Cupboard	L	Other assets	Furniture and other office equipment	-	-	2	2	-	-	
3.7 - Town Planning	Furniture: Steal cabinets x2	L	Other assets	Furniture and other office equipment	4	5	-	-	-	-	
3.7 - Town Planning	Scanner	L	Other assets	Furniture and other office equipment	-	-	20	20	-	-	
3.7 - Town Planning	Magnetic whiteboard	L	Other assets	Furniture and other office equipment	1	-	-	-	-	-	
3.7 - Town Planning	Furniture: Additional	L	Other assets	Furniture and other office equipment	-	-	3	3	4	4	
3.7 - Town Planning	Furniture: Fridge	L	Other assets	Furniture and other office equipment	-	-	3	3	-	-	
3.7 - Town Planning	Filing Cabinets / Shelves	L	Other assets	Furniture and other office equipment	4	5	-	-	-	-	
3.6 - Administrative Support Services	Motor vehicle	L	Other assets	General vehicles	150	-	-	-	-	-	
3.6 - Administrative Support Services	Motor vehicle	L	Other assets	General vehicles	-	200	-	-	-	-	
3.6 - Administrative Support Services	Buildings: Additional Training Room / Council chambers	L	Other assets	Other Buildings	150	150	445	445	-	-	
3.6 - Administrative Support Services	Microwave - Main building kitchen	L	Other assets	Furniture and other office equipment	2	2	-	-	-	-	
3.6 - Administrative Support Services	Urn - Main building kitchen	L	Other assets	Furniture and other office equipment	3	3	-	-	-	-	
3.6 - Administrative Support Services	Smoke detectors in SAFE	L	Other assets	Furniture and other office equipment	80	-	80	80	50	50	
3.6 - Administrative Support Services	Shedder	L	Other assets	Furniture and other office equipment	-	30	-	-	-	-	
4.7 - Social Development	2m x 3m galvanised structure for dirt collection	I	Other assets	Furniture and other office equipment	20	6	-	-	-	-	
4.7 - Social Development	Table for boardroom	I	Other assets	Furniture and other office equipment	15	14	-	-	-	-	
4.7 - Social Development	Installation of cupboards in boardroom	I	Other assets	Furniture and other office equipment	8	4	-	-	-	-	
4.7 - Social Development	Wooden Blinds for Boardroom	I	Other assets	Furniture and other office equipment	4	4	-	-	-	-	
4.7 - Social Development	Steal balustrade for entrance - Disabled / Elderly friendly	I	Other assets	Furniture and other office equipment	20	18	-	-	-	-	

Municipal Vote/Capital project	Program/Project description	IDP Goal Code	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework						
					Budget Year 2016/17		Budget Year +1 2017/18		Budget Year +2 2018/19		
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousand											
4.7 - Social Development	Installation of bullet proof glass at paypoint	I	Other assets	Furniture and other office equipment	30	30	-	-	-	-	-
4.7 - Social Development	Sound System	I	Other assets	Furniture and other office equipment	25	17	-	-	-	-	-
4.7 - Social Development	Plastic Chairs (New hall)	I	Other assets	Furniture and other office equipment	72	24	-	-	-	-	-
4.7 - Social Development	Plastic Tables (New hall)	I	Other assets	Furniture and other office equipment	17	12	-	-	-	-	-
4.7 - Social Development	Plastic Tables (New hall)	I	Other assets	Furniture and other office equipment	8	-	-	-	-	-	-
4.7 - Social Development	Plastic Tables (New hall)	I	Other assets	Furniture and other office equipment	-	8	-	-	-	-	-
4.7 - Social Development	Flight Cases x 2	I	Other assets	Furniture and other office equipment	-	6	-	-	-	-	-
4.7 - Social Development	Mobile Trolleys x2	I	Other assets	Furniture and other office equipment	-	2	-	-	-	-	-
4.11 - Protection Services	Zippels	I	Other assets	Furniture and other office equipment	140	91	-	-	-	-	-
4.11 - Protection Services	Airconditioners	I	Other assets	Furniture and other office equipment	30	-	-	-	-	-	-
4.11 - Protection Services	Furniture for Meeting Room	I	Other assets	Furniture and other office equipment	-	-	35	35	-	-	-
4.11 - Protection Services	Office Chair (Back Support)	I	Other assets	Furniture and other office equipment	4	3	-	-	-	-	-
4.11 - Protection Services	Chairs for Reception Area x18	I	Other assets	Furniture and other office equipment	10	10	8	8	-	-	-
4.1 - Library	Blinds - Welverdiend	I	Other assets	Furniture and other office equipment	7	7	-	-	-	-	-
4.1 - Library	Blinds - Struisbay	I	Other assets	Furniture and other office equipment	8	8	-	-	-	-	-
4.1 - Library	Blinds - Arniston	I	Other assets	Furniture and other office equipment	7	7	-	-	-	-	-
4.1 - Library	Exstra Shelves & Fencing - Waenshuiskrans	I	Other assets	Other Buildings	-	-	125	125	-	-	-
4.1 - Library	Building - Bredasdorp Extention	I	Other assets	Other Buildings	352	352	-	-	-	-	-
4.1 - Library	Wolverdiend: Aircon and projector	I	Other assets	Furniture and other office equipment	-	-	60	60	-	-	-
4.1 - Library	Napier: Book detection system	I	Other assets	Furniture and other office equipment	170	162	-	-	-	-	-
4.1 - Library	Safety gate - Proteem	I	Other assets	Other Buildings	-	4	-	-	-	-	-
4.1 - Library	Vacuum Cleaners (X2)	I	Other assets	Furniture and other office equipment	-	3	-	-	-	-	-
4.9 - Traffic	Alcohol Breathalyser Testers	M	Other assets	Plant & equipment	26	-	-	-	-	-	-
4.9 - Traffic	Camera for Law enforcements inspections	M	Other assets	Plant & equipment	3	3	-	-	-	-	-
4.9 - Traffic	Vehicles: x1 Sedan (Traffic)	M	Other assets	General vehicles	-	-	-	-	180	180	-
4.9 - Traffic	Vehicles: x1 Mini-Bus (Law Enforcement)	M	Other assets	General vehicles	-	-	250	250	-	-	-
4.9 - Traffic	Firearms	M	Other assets	Plant & equipment	-	-	80	80	-	-	-
4.9 - Traffic	Handradio's	M	Other assets	Plant & equipment	-	-	45	45	-	-	-
4.9 - Traffic	PA System / Siren with GIZZ WAC	M	Other assets	Plant & equipment	-	-	40	40	-	-	-
4.10 - Vehicle Testing Station	Cover Parking	M	Other assets	Other Buildings	-	-	80	80	-	-	-
4.10 - Vehicle Testing Station	Upgrade of Pit Testing Equipment	M	Other assets	Plant & equipment	-	198	350	350	-	-	-
4.10 - Vehicle Testing Station	Upgrade of Yard Test: K53	M	Other assets	Plant & equipment	-	-	-	-	800	800	-

Municipal Vote/Capital project R thousand	Program/Project description	IDP Goal Code	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework						
					Budget Year 2016/17		Budget Year +1 2017/18		Budget Year +2 2018/19		
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
4.10 - Vehicle Testing Station	Motor Vehicle K53 equipment	M	Other assets	Plant & equipment	-	30	-	-	-	-	-
4.10 - Vehicle Testing Station	Buildings - Renovation of Reception Area	M	Other assets	Other Buildings	-	-	38	38	-	-	-
4.10 - Vehicle Testing Station	Buildings - Expansion of "Toetsstasie Gebou"	M	Other assets	Other Buildings	-	-	60	60	-	-	-
4.13 - Beaches & Public Amenities	Upgrade of Ablution Facility at Duiker Street, Struisbaai - Blue Flag Status	J	Community	Recreational facilities	80	72	-	-	-	-	-
4.13 - Beaches & Public Amenities	Furniture: Duiker street Ablution facility	J	Other assets	Plant & equipment	10	10	-	-	-	-	-
4.13 - Beaches & Public Amenities	Furniture at Resorts (Suikerbossie, Struisbaai, L'Agulhas & Arniston	J	Other assets	Plant & equipment	100	100	100	100	100	100	100
4.13 - Beaches & Public Amenities	Kudu 750 with Kohler 14hp Engine - L'Agulhas Resort	J	Other assets	Plant & equipment	-	-	30	30	-	-	-
4.13 - Beaches & Public Amenities	Porta Potties (S/Bay / Arniston / Agulhas	J	Other assets	Plant & equipment	60	60	-	-	-	-	-
4.13 - Beaches & Public Amenities	Ablution facility - Suiderstrand	J	Community	Recreational facilities	-	-	500	500	-	-	-
4.13 - Beaches & Public Amenities	Ablution facility - Struisbay	J	Community	Recreational facilities	950	950	-	-	-	-	-
4.14 - Parks and Sports Facilities	BrushCutters	J	Other assets	Plant & equipment	35	23	35	35	35	35	35
4.14 - Parks and Sports Facilities	1 X BG 86 Blower	J	Other assets	Plant & equipment	6	5	-	-	-	-	-
4.14 - Parks and Sports Facilities	Upgrading of Sport Facilities - Sports Academy for Overberg (Agter Glaskasteel)	J	Community	Sportsfields & stadia	700	750	-	-	-	-	-
4.3 - Cemetery	Ablution Facility and Fencing of New Cemetery at Napier	I	Community	Cemeteries	-	-	350	350	-	-	-
4.3 - Cemetery	Ablution Facility and Fencing of New Cemetery at Bredasdorp	I	Community	Cemeteries	-	-	400	400	-	-	-
4.4 - Buildings and Commonage	Cloakroom at Nelson Mandela Hall	I	Community	Community halls	500	500	-	-	-	-	-
4.4 - Buildings and Commonage	Numatic CT470-2 Industrial Carpet extraction Unit	I	Other assets	Plant & equipment	6	4	7	7	-	-	-
4.4 - Buildings and Commonage	Construction of new wing at "Ons Huis"	I	Other assets	Other Buildings	-	-	800	800	200	200	200
4.5 - Public Services	Furniture - Desk, Chairs, Cabinets, etc.	I	Other assets	Furniture and other office equipment	-	8	10	10	-	-	-
14.1 - Administration	Thusong Centre - Upgrade	B	Community	Sportsfields & stadia	1 316	847	-	-	-	-	-
14.1 - Administration	KAM Sports projects	B	Community	Sportsfields & stadia	-	-	1 700	1 700	1 500	1 500	1 500
14.1 - Administration	Replacement of Waenshuiskrans Stores	B	Other assets	Other Buildings	300	280	-	-	-	-	-
14.2 - Workshop	Workshop tools	B	Other assets	Plant & equipment	15	13	-	-	-	-	-
14.2 - Workshop	2 Post lift	B	Other assets	Plant & equipment	55	51	-	-	-	-	-
14.2 - Workshop	Heavy Duty Hot Water Steamcleaner 3 Phase	B	Other assets	Plant & equipment	-	-	55	55	-	-	-
14.2 - Workshop	Brakes Pressure Bleeder	B	Other assets	Plant & equipment	17	13	-	-	-	-	-
14.4 - Water	Upgrading of sandfilters Napier	D	Infrastructure - Water	Water purification	300	300	-	-	-	-	-
14.4 - Water	Spanjaardskloof Settlingtank upgrading	D	Infrastructure - Water	Water purification	84	-	-	-	-	-	-
14.4 - Water	Upgrading of membraces - Spandjaardskloof	D	Infrastructure - Water	Water purification	85	169	-	-	-	-	-
14.4 - Water	Agulhas New Storage Reservoir	D	Infrastructure - Water	Dams & Reservoirs	-	-	1 000	1 000	-	-	-
14.4 - Water	Agulhas New Storage Reservoir pipeline extention	D	Infrastructure - Water	Dams & Reservoirs	877	727	-	-	-	-	-
14.4 - Water	Agulhas Water Disinfection	D	Infrastructure - Water	Water purification	150	150	-	-	-	-	-

Municipal Vote/Capital project	Program/Project description	IDP Goal Code	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework						
					Budget Year 2016/17		Budget Year +1 2017/18		Budget Year +2 2018/19		
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousand											
14.4 - Water	Replacement of Water meters	D	Infrastructure - Water	Reticulation Water	300	300	400	400	500	500	
14.4 - Water	Borehole Suiderstrand	D	Infrastructure - Water	Reticulation Water	500	500	-	-	-	-	
14.4 - Water	Borehole No 1 - Bredasdorp	D	Infrastructure - Water	Dams & Reservoirs	-	-	500	500	-	-	
14.4 - Water	1 ML Reservoir Agulhas	D	Infrastructure - Water	Dams & Reservoirs	-	-	2 000	2 000	-	-	
14.4 - Water	Borehole Napier	D	Infrastructure - Water	Reticulation Water	1 000	1 000	-	-	-	-	
14.4 - Water	Replacement of Water Pipeline - Viljoenstreet	D	Infrastructure - Water	Reticulation Water	360	408	-	200	-	-	
14.4 - Water	Security of Boreholes (KAM area)	D	Infrastructure - Water	Reticulation Water	-	200	-	-	-	-	
14.4 - Water	Manufacture 7 Install cover plate = Ou Meule pompstatie	D	Infrastructure - Water	Reticulation Water	-	7	-	-	-	-	
14.5 - Sewerage & Sanitation	Bredasdorp: Rehabilitate Waste Water Treatment Works	E	Infrastructure - Sanitation	Sewerage purification	877	1 580	-	-	-	-	
14.5 - Sewerage & Sanitation	Napier: Waste Water Treatment Works	E	Infrastructure - Sanitation	Sewerage purification	-	-	1 090	1 090	2 000	2 000	
14.6 - Solid Waste	New Cell at Bredasdorp Landfill	F	Infrastructure - Other	Waste Management	-	-	5 000	5 000	-	-	
14.6 - Solid Waste	"Compactor" Stortingsterrein	F	Other assets	Plant & equipment	-	-	-	-	4 000	4 000	
14.6 - Solid Waste	Surveillance Cameras - Stores	F	Other assets	Plant & equipment	-	14	-	-	-	-	
14.3 - Streets & Stormwater	Bredasdorp RDP - Upgrade Roads	B	Infrastructure - Road transport	Roads, Pavements & Bridges	3 818	3 818	5 000	5 000	4 500	4 500	
14.3 - Streets & Stormwater	Arniston RDP - Upgrade Roads	B	Infrastructure - Road transport	Roads, Pavements & Bridges	1 167	1 167	1 500	1 500	1 605	1 605	
14.3 - Streets & Stormwater	Stormwater Master Plan Implementation - Napier	B	Infrastructure - Road transport	Roads, Pavements & Bridges	100	100	100	100	-	-	
14.3 - Streets & Stormwater	Stormwater Master Plan Implementation - Struisbay	B	Infrastructure - Road transport	Roads, Pavements & Bridges	200	200	200	200	-	-	
14.3 - Streets & Stormwater	Stormwater Master Plan Implementation - Bredasdorp	B	Infrastructure - Road transport	Roads, Pavements & Bridges	200	200	200	200	-	-	
14.3 - Streets & Stormwater	Stormwater Master Plan Implementation - Agulhas	B	Infrastructure - Road transport	Roads, Pavements & Bridges	200	200	200	200	-	-	
14.3 - Streets & Stormwater	Pavement Management System (PMS)	B	Infrastructure - Road transport	Roads, Pavements & Bridges	200	200	-	-	-	-	
14.3 - Streets & Stormwater	CAM Stormwater Master Plan	B	Infrastructure - Road transport	Storm water	400	-	150	150	-	-	
14.3 - Streets & Stormwater	Sidewalks - Struisbay / L Agulhas	B	Infrastructure - Road transport	Roads, Pavements & Bridges	-	400	-	150	-	150	
14.3 - Streets & Stormwater	Upgrade Road to Landfill Site Bredasdorp to Struisbay	B	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	100	100	-	-	
14.3 - Streets & Stormwater	Upgrade Suiderstrand Road	B	Infrastructure - Road transport	Roads, Pavements & Bridges	1 000	1 000	400	400	-	-	
14.3 - Streets & Stormwater	Regravel Tamatiekraal Street - Napier	B	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	200	200	-	-	
14.3 - Streets & Stormwater	Reseal of Roads CAM	B	Infrastructure - Road transport	Roads, Pavements & Bridges	750	750	750	750	-	-	
14.3 - Streets & Stormwater	Pedestrian Roller	B	Other assets	Plant & equipment	-	-	200	200	-	-	
14.3 - Streets & Stormwater	Rolling Broom	B	Other assets	Plant & equipment	-	255	-	-	-	-	
14.3 - Streets & Stormwater	Access Road (Napier Clinic)	B	Infrastructure - Road transport	Roads, Pavements & Bridges	-	200	-	-	-	-	
8.1 - Electricity	Change Transformers with minisubs	C	Infrastructure - Electricity	Transmission & Reticulation	350	348	350	350	350	350	
8.1 - Electricity	Streetlights	C	Infrastructure - Electricity	Street Lighting	100	100	-	-	-	-	
8.1 - Electricity	Nuwerus - Upgrade Street Lighting	C	Infrastructure - Electricity	Street Lighting	245	245	-	-	-	-	

Municipal Vote/Capital project	Program/Project description	IDP Goal Code	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework						
					Budget Year 2016/17		Budget Year +1 2017/18		Budget Year +2 2018/19		
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousand											
8.1 - Electricity	Struisbaai Main Road - Upgrade Street Lighting	C	Infrastructure - Electricity	Street Lighting	116	116	-	-	-	-	-
8.1 - Electricity	Bredasdorp - Upgrade Street Lighting	C	Infrastructure - Electricity	Street Lighting	319	250	-	-	-	-	-
8.1 - Electricity	Electrification of informal settlements	C	Infrastructure - Electricity	Transmission & Reticulation	100	100	100	100	100	100	100
8.1 - Electricity	Replace medium and low voltage overheadlines where needed	C	Infrastructure - Electricity	Transmission & Reticulation	750	750	750	750	750	750	750
8.1 - Electricity	Small hand tools	C	Other assets	Plant & equipment	20	20	20	20	20	20	20
8.1 - Electricity	Cable Locator	C	Other assets	Plant & equipment	-	55	-	-	-	-	-
8.1 - Electricity	Office Furniture (already paid for out of tools)	C	Other assets	Furniture and other office equipment	-	2	-	-	-	-	-
8.1 - Electricity	Fire Extinguishers (already paid for your of tools)	C	Other assets	Plant & equipment	-	7	-	-	-	-	-
8.1 - Electricity	Electrical Infrastructure	C	Infrastructure - Electricity	Transmission & Reticulation	1 000	1 000	2 000	2 000	2 000	2 000	2 000
8.1 - Electricity	Transformer 8 Struisbay	C	Infrastructure - Electricity	Transmission & Reticulation	640	632	-	-	-	-	-
					24 632	25 452	28 875	29 225	19 298	19 448	
				Funded By:							
				CRR	8 951	9 497	6 697	7 047	2 453	2 603	
				External Loan	3 750	4 053	10 345	10 345	5 180	5 180	
				FMG	740	713	358	358	61	61	
				INEP	1 000	1 000	2 000	2 000	2 000	2 000	
				Library Grant	544	543	185	185	-	-	
				MIG	8 736	8 751	9 290	9 290	9 605	9 605	
				Provincial	700	750	-	-	-	-	
				Thusong Grant	211	145	-	-	-	-	
				Total	24 632	25 452	28 875	29 225	19 298	19 448	