

DC42 Sedibeng - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2016/17 Adjusted Budget	+2 2017/18 Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Government and administration		286,859	-	-	-	-	-	(1,487)	(1,487)	285,372	289,818	295,134
Executive and council		18	-	-	-	-	-	(9)	(9)	9	18	19
Budget and treasury office		267,014	-	-	-	-	-	(5)	(5)	267,009	269,576	274,487
Corporate services		19,827	-	-	-	-	-	(1,473)	(1,473)	18,354	20,224	20,628
Community and public safety		8,146	-	-	-	-	-	(155)	(155)	7,991	8,541	8,935
Community and social services		282	-	-	-	-	-	(140)	(140)	142	288	294
Sport and recreation		1	-	-	-	-	-	(0)	(0)	0	1	1
Public safety		818	-	-	-	-	-	(13)	(13)	805	834	851
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		7,045	-	-	-	-	-	(1)	(1)	7,044	7,418	7,789
Economic and environmental services		64,761	-	-	-	-	-	3,729	3,729	68,490	65,840	67,300
Planning and development		2,833	-	-	-	-	-	(7)	(7)	2,826	2,445	2,567
Road transport		61,927	-	-	-	-	-	3,737	3,737	65,664	63,394	64,732
Environmental protection		1	-	-	-	-	-	(0)	(0)	0	1	1
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	359,766	-	-	-	-	-	2,087	2,087	361,853	364,199	371,369
Expenditure - Standard												
Government and administration		195,228	-	-	-	-	-	10,771	10,771	205,999	202,352	209,789
Executive and council		45,928	-	-	-	-	-	9,570	9,570	55,498	47,972	50,118
Budget and treasury office		50,440	-	-	-	-	-	(3,400)	(3,400)	47,040	51,798	53,200
Corporate services		98,860	-	-	-	-	-	4,602	4,602	103,461	102,582	106,470
Community and public safety		60,193	-	-	-	-	-	(368)	(368)	59,825	62,983	65,912
Community and social services		25,981	-	-	-	-	-	247	247	26,228	27,263	28,611
Sport and recreation		210	-	-	-	-	-	78	78	288	214	218
Public safety		22,570	-	-	-	-	-	(893)	(893)	21,677	23,692	24,872
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		11,432	-	-	-	-	-	200	200	11,632	11,814	12,212
Economic and environmental services		104,220	-	-	-	-	-	5,287	5,287	109,507	108,736	113,472
Planning and development		22,722	-	-	-	-	-	4,871	4,871	27,593	23,784	24,900
Road transport		58,687	-	-	-	-	-	394	394	59,082	61,528	64,513
Environmental protection		22,810	-	-	-	-	-	22	22	22,833	23,425	24,060
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	359,641	-	-	-	-	-	15,691	15,691	375,332	374,071	389,173
Surplus/ (Deficit) for the year		125	-	-	-	-	-	(13,604)	(13,604)	(13,479)	(9,872)	(17,804)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2016/17 Adjusted Budget	+2 2017/18 Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other												
Rental of facilities and equipment		9,525						(217)	(217)	9,308	9,716	9,910
Interest earned - external investments		2,040								2,040	2,081	2,122
Interest earned - outstanding debtors												
Dividends received												
Fines												
Licences and permits		59,827						3,747	3,747	63,573	61,023	62,244
Agency services		6,721						(293)	(293)	6,428	6,855	6,992
Transfers recognised - operating		262,738						0	0	262,738	265,230	270,421
Other revenue	2	18,815	-	-	-	-	-	(1,150)	(1,150)	17,665	19,191	19,575
Gains on disposal of PPE		100								100	102	104
Total Revenue (excluding capital transfers and contributions)		359,766						2,087	2,087	361,853	364,199	371,369
Expenditure By Type												
Employee related costs		210,040	-	-	-	-	-	10,246	10,246	220,285	221,059	232,660
Remuneration of councillors		12,698						(66)	(66)	12,633	13,371	14,080
Debt impairment												
Depreciation & asset impairment		26,767	-	-	-	-	-	(2,919)	(2,919)	23,849	27,303	27,849
Finance charges												
Bulk purchases												
Other materials												
Contracted services		36,458	-	-	-	-	-	7,047	7,047	43,505	37,188	37,931
Transfers and grants		6,283						(575)	(575)	5,708	6,408	6,537
Other expenditure		67,395	-	-	-	-	-	1,957	1,957	69,352	68,742	70,117
Loss on disposal of PPE												
Total Expenditure		359,641						15,691	15,691	375,332	374,071	389,173
Surplus/(Deficit)		125						(13,604)	(13,604)	(13,479)	(9,872)	(17,804)
Transfers recognised - capital												
Contributions												
Contributed assets												
Surplus/(Deficit) before taxation		125						(13,604)	(13,604)	(13,479)	(9,872)	(17,804)
Taxation												
Surplus/(Deficit) after taxation		125						(13,604)	(13,604)	(13,479)	(9,872)	(17,804)
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		125						(13,604)	(13,604)	(13,479)	(9,872)	(17,804)
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		125						(13,604)	(13,604)	(13,479)	(9,872)	(17,804)

References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjus. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC42 Sedibeng - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2016/17	+2 2017/18
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		12,576	-	-	-	-	-	(4,485)	(4,485)	8,091	8,230	2,530
Vote 3 - Transport, Infrastructure & Environment		790	-	-	-	-	-	(790)	(790)	-	-	-
Vote 4 - Community & Social Services		250	-	-	-	-	-	(250)	(250)	-	-	-
Vote 5 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	13,616	-	-	-	-	-	(5,525)	(5,525)	8,091	8,230	2,530
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		-	-	-	-	-	-	950	950	950	-	-
Vote 3 - Transport, Infrastructure & Environment		-	-	-	-	-	-	910	910	910	-	-
Vote 4 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	1,860	1,860	1,860	-	-
Total Capital Expenditure - Vote		13,616	-	-	-	-	-	(3,665)	(3,665)	9,951	8,230	2,530
Capital Expenditure - Standard												
Governance and administration		12,576	-	-	-	-	-	(3,535)	(3,535)	9,041	8,230	2,530
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-
Corporate services		12,576	-	-	-	-	-	(3,535)	(3,535)	9,041	8,230	2,530
Community and public safety		250	-	-	-	-	-	(250)	(250)	-	-	-
Community and social services		250	-	-	-	-	-	(250)	(250)	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		790	-	-	-	-	-	120	120	910	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		300	-	-	-	-	-	120	120	420	-	-
Environmental protection		490	-	-	-	-	-	-	-	490	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	13,616	-	-	-	-	-	(3,665)	(3,665)	9,951	8,230	2,530
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		13,616	-	-	-	-	-	(3,665)	(3,665)	9,951	8,230	2,530
Total Capital Funding		13,616	-	-	-	-	-	(3,665)	(3,665)	9,951	8,230	2,530

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unused funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC42 Sedibeng - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2016/17	+2 2017/18
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		19,194						(8,360)	(8,360)	10,834	20,034	27,548
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Other debtors		35,893						-	-	35,893	8,360	-
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		-						-	-	-	-	-
Total current assets		55,087						(8,360)	(8,360)	46,727	28,394	27,548
Non current assets												
Long-term receivables									-	-		
Investments									-	-		
Investment property									-	-		
Investment in Associate									-	-		
Property, plant and equipment	1	103,560	-	-	-	-	-	(747)	(747)	102,813	84,488	59,169
Agricultural		-						-	-	-		
Biological		-						-	-	-		
Intangible		-						-	-	-		
Other non-current assets		-						-	-	-		
Total non current assets		103,560						(747)	(747)	102,813	84,488	59,169
TOTAL ASSETS		158,647						(9,107)	(9,107)	149,540	112,882	86,717
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits									-	-		
Trade and other payables		53,597	-	-	-	-	-	(8,503)	(8,503)	45,093	40,001	39,744
Provisions									-	-		
Total current liabilities		53,597						(8,503)	(8,503)	45,093	40,001	39,744
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities												
TOTAL LIABILITIES		53,597						(8,503)	(8,503)	45,093	40,001	39,744
NET ASSETS	2	105,050						(604)	(604)	104,447	72,881	46,973
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		105,050	-	-	-	-	-	(604)	(604)	104,447	72,881	55,334
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		105,050						(604)	(604)	104,447	72,881	55,334

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted
		Budget	3	4	capital	Unavoid.	Govt	8	9	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H	+1 2016/17	+2 2017/18	
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		94,988						2,127	2,127	97,115	96,888	98,826
Government - operating	1	262,738						0	0	262,738	265,230	270,421
Government - capital	1	-						-	-	-	-	-
Interest		2,040						-	-	2,040	2,081	2,122
Dividends		-						-	-	-	-	-
Payments												
Suppliers and employees		(345,687)						(128)	(128)	(345,815)	(340,360)	(354,788)
Finance charges		-						-	-	-	-	-
Transfers and Grants	1	(6,283)						575	575	(5,708)	(6,408)	(6,537)
NET CASH FROM/(USED) OPERATING ACTIVITIES		7,796	-	-	-	-	-	2,574	2,574	10,370	17,430	10,044
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-						-	-	-	-	-
Decrease (Increase) in non-current debtors		-						-	-	-	-	-
Decrease (increase) other non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		-						-	-	-	-	-
Payments												
Capital assets		(13,616)						3,665	3,665	(9,951)	(8,230)	(2,530)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13,616)	-	-	-	-	-	3,665	3,665	(9,951)	(8,230)	(2,530)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
Payments												
Repayment of borrowing		-						-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(5,820)	-	-	-	-	-	6,239	6,239	419	9,200	7,515
Cash/cash equivalents at the year begin:	2	25,014						(14,599)	(14,599)	10,415	10,834	20,034
Cash/cash equivalents at the year end:	2	19,194						(8,360)	(8,360)	10,834	20,034	27,548

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjus. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	19,194	-	-	-	-	-	(8,360)	(8,360)	10,834	20,034	27,548
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		19,194	-	-	-	-	-	(8,360)	(8,360)	10,834	20,034	27,548
Applications of cash and investments												
Unspent conditional transfers		3,000	-	-	-	-	-	-	-	3,000	3,000	3,147
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	14,666	-	-	-	-	(8,517)	(8,517)	6,148	28,631	36,597	
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		17,666	-	-	-	-	(8,517)	(8,517)	9,148	31,631	39,744	
Surplus(shortfall)		1,528	-	-	-	-	157	157	1,685	(11,598)	(12,195)	

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B9 Asset Management -

Description	Ref	Budget Year 2015/16										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2016/17	+2 2017/18
		A	A1	B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	17,238	-	-	-	-	-	(429)	(429)	16,808	12,720	7,248	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	17,238	-	-	-	-	-	(429)	(429)	16,808	12,720	7,248	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	17,238	-	-	-	-	-	(429)	(429)	16,808	12,720	7,248	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	2	17,238	-	-	-	-	-	(429)	(429)	16,808	12,720	7,248	
ASSET REGISTER SUMMARY - PPE (WDV)													
Infrastructure - Road transport	5												
Infrastructure - Electricity													
Infrastructure - Water													
Infrastructure - Sanitation													
Infrastructure - Other		3,796								3,796	3,796	3,796	
Infrastructure		3,796								3,796	3,796	3,796	
Community													
Heritage assets													
Investment properties													
Other assets	6	99,764						(747)	(747)	99,017	80,691	55,372	
Intangibles													
Agricultural Assets													
Biological assets													
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	103,560	-	-	-	-	-	(747)	(747)	102,813	84,488	59,169	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		26,767	-	-	-	-	-	(2,919)	(2,919)	23,849	27,303	27,849	
Repairs and Maintenance by asset class	3	4,496	-	-	-	-	-	1,049	1,049	5,545	4,188	4,413	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	4,496	-	-	-	-	-	1,049	1,049	5,545	4,188	4,413	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		31,263	-	-	-	-	-	(1,869)	(1,869)	29,394	31,491	32,262	
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%	
Renewal of existing assets as % of deprecn		0.0%	0.0%							0.0%	0.0%	0.0%	
R&M as a % of PPE		4.3%	0.0%							5.4%	5.0%	7.5%	
Renewal and R&M as a % of PPE		4.3%	0.0%							5.4%	5.0%	7.5%	

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G