



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

Standard Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2018/19	+2 2019/20
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		276,141	-	-	-	-	-	4,703	4,703	280,844	278,796	287,950
Executive and council		(300)	-	-	-	-	-	300	300	-	(318)	(337)
Finance and administration		276,441	-	-	-	-	-	4,403	4,403	280,844	279,114	288,287
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		485	-	-	-	-	-	935	935	1,420	556	589
Community and social services		485	-	-	-	-	-	75	75	560	556	589
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	860	860	860	-	-
<b>Economic and environmental services</b>		76,351	-	-	-	-	-	(2,318)	(2,318)	74,033	76,361	80,932
Planning and development		2,431	-	-	-	-	-	3,000	3,000	5,431	2,560	2,703
Road transport		73,920	-	-	-	-	-	(5,318)	(5,318)	68,602	73,801	78,229
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		11,000	-	-	-	-	-	(594)	(594)	10,406	11,660	12,360
<b>Total Revenue - Functional</b>	2	363,977	-	-	-	-	-	2,725	2,725	366,702	367,373	381,831
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		214,799	-	-	-	-	-	421	421	215,220	229,983	243,631
Executive and council		51,774	-	-	-	-	-	3,413	3,413	55,187	54,669	57,915
Finance and administration		163,025	-	-	-	-	-	(2,992)	(2,992)	160,033	175,313	185,715
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		63,672	-	-	-	-	-	(882)	(882)	62,790	65,365	69,287
Community and social services		29,632	-	-	-	-	-	(1,359)	(1,359)	28,273	31,409	33,294
Sport and recreation		2,245	-	-	-	-	-	794	794	3,039	2,379	2,522
Public safety		6,462	-	-	-	-	-	1,352	1,352	7,815	4,730	5,014
Housing		2,013	-	-	-	-	-	(610)	(610)	1,403	2,129	2,256
Health		23,320	-	-	-	-	-	(1,060)	(1,060)	22,260	24,718	26,201
<b>Economic and environmental services</b>		87,777	-	-	-	-	-	3,787	3,787	91,563	92,900	98,474
Planning and development		22,780	-	-	-	-	-	4,140	4,140	26,920	24,038	25,480
Road transport		60,351	-	-	-	-	-	(13)	(13)	60,338	63,938	67,774
Environmental protection		4,646	-	-	-	-	-	(340)	(340)	4,306	4,923	5,219
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		18,985	-	-	-	-	-	40	40	19,025	20,126	21,331
<b>Total Expenditure - Functional</b>	3	385,233	-	-	-	-	-	3,366	3,366	388,599	408,374	432,723
<b>Surplus/ (Deficit) for the year</b>		(21,256)	-	-	-	-	-	(640)	(640)	(21,896)	(41,001)	(50,892)

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 B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <small>(Insert departmental structure etc)</small>	Ref	Budget Year: 2017/18										Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Ret. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	+1 2018/19	+2 2019/20
		Budget	3	4	capital	Unavoid.	Govt	8	9	Budget	Budget	Adjusted	Adjusted
R thousands	A	A1	B	C	D	E	F	G	H				
<b>Revenue by Vote</b>	1												
Vote 1 - Executive and Council		300	-	-	-	-	-	300	300	-	(318)	(537)	
Vote 2 - Finance & Administration		276,441	-	-	-	-	(2,932)	(2,932)	273,510	273,114	288,297		
Vote 3 - Transport, Infrastructure & Environment		73,920	-	-	-	-	(2,027)	(2,027)	71,893	73,801	78,229		
Vote 4 - Community & Social Services		485	-	-	-	-	7,409	7,409	7,894	556	589		
Vote 5 - Planning & Development		2,431	-	-	-	-	569	569	3,000	2,560	2,703		
Vote 6 - Other		11,000	-	-	-	-	(594)	(594)	10,406	11,660	12,360		
Vote 7 -		-	-	-	-	-	-	-	-	-	-		
Vote 8 -		-	-	-	-	-	-	-	-	-	-		
Vote 9 -		-	-	-	-	-	-	-	-	-	-		
Vote 10 -		-	-	-	-	-	-	-	-	-	-		
Vote 11 -		-	-	-	-	-	-	-	-	-	-		
Vote 12 -		-	-	-	-	-	-	-	-	-	-		
Vote 13 -		-	-	-	-	-	-	-	-	-	-		
Vote 14 -		-	-	-	-	-	-	-	-	-	-		
Vote 15 -		-	-	-	-	-	-	-	-	-	-		
<b>Total Revenue by Vote</b>	2	<b>363,977</b>	-	-	-	-	-	<b>2,725</b>	<b>2,725</b>	<b>366,702</b>	<b>367,373</b>	<b>381,631</b>	
<b>Expenditure by Vote</b>	1												
Vote 1 - Executive and Council		51,774	-	-	-	-	-	3,713	3,713	55,487	54,669	57,915	
Vote 2 - Finance & Administration		163,025	-	-	-	-	-	6,209	6,209	169,234	175,313	185,716	
Vote 3 - Transport, Infrastructure & Environment		64,997	-	-	-	-	-	7,614	7,614	72,611	69,961	72,963	
Vote 4 - Community & Social Services		61,659	-	-	-	-	-	(7,022)	(7,022)	54,637	63,237	67,031	
Vote 5 - Planning & Development		24,794	-	-	-	-	-	(4,434)	(4,434)	20,359	26,167	27,737	
Vote 6 - Other		18,985	-	-	-	-	-	(3,014)	(3,014)	15,971	20,126	21,331	
Vote 7 -		-	-	-	-	-	-	-	-	-	-		
Vote 8 -		-	-	-	-	-	-	-	-	-	-		
Vote 9 -		-	-	-	-	-	-	-	-	-	-		
Vote 10 -		-	-	-	-	-	-	-	-	-	-		
Vote 11 -		-	-	-	-	-	-	-	-	-	-		
Vote 12 -		-	-	-	-	-	-	-	-	-	-		
Vote 13 -		-	-	-	-	-	-	-	-	-	-		
Vote 14 -		-	-	-	-	-	-	-	-	-	-		
Vote 15 -		-	-	-	-	-	-	-	-	-	-		
<b>Total Expenditure by Vote</b>	2	<b>385,233</b>	-	-	-	-	-	<b>3,366</b>	<b>3,366</b>	<b>388,599</b>	<b>408,374</b>	<b>432,723</b>	
<b>Surplus (Deficit) for the year</b>	2	<b>(21,256)</b>	-	-	-	-	-	<b>(640)</b>	<b>(640)</b>	<b>(21,896)</b>	<b>(41,001)</b>	<b>(50,892)</b>	
<b>Reconciling</b>													
check revenue		-	-	-	-	-	-	-	-	-	-	-	
check expenditure		-	-	-	-	-	-	-	-	-	-	-	

1. Insert Vote<sup>2</sup> e.g. Department, if different to standard classification structure  
 2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)  
 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/unused funds (MFMA section 28(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 (section 28(2)(f))  
 9. G = B + C + D + E + F  
 10. Adjusted Budget H = (A or A12 etc) + G

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

Description	Ref	Budget Year 2017/18									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 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
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		448	-	-	-	-	-	19	19	466	560	594
Interest earned - external investments		1,680	-	-	-	-	-	-	-	1,680	1,803	1,911
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		73,920	-	-	-	-	-	(73,060)	(73,060)	860	73,801	78,229
Agency services		-	-	-	-	-	-	68,602	68,602	68,602	-	-
Transfers and subsidies		261,869	-	-	-	-	-	3,677	3,677	265,546	266,279	274,757
Other revenue	2	19,749	-	-	-	-	-	3,487	3,487	23,237	20,971	22,229
Gains on disposal of PPE		140	-	-	-	-	-	-	-	140	148	157
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>357,806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,725</b>	<b>2,725</b>	<b>360,531</b>	<b>363,563</b>	<b>377,878</b>
<b>Expenditure By Type</b>												
Employee related costs		253,992	-	-	-	-	-	(4,610)	(4,610)	249,383	265,000	280,900
Remuneration of councillors		12,639	-	-	-	-	-	448	448	13,087	13,343	14,110
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		16,896	-	-	-	-	-	(2,025)	(2,025)	14,871	17,910	18,984
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		6,452	-	-	-	-	-	1,115	1,115	7,567	7,165	7,595
Contracted services		42,751	-	-	-	-	-	10,639	10,639	53,389	42,637	45,195
Transfers and subsidies		10,852	-	-	-	-	-	(381)	(381)	10,470	8,883	9,416
Other expenditure		41,611	-	-	-	-	-	(1,821)	(1,821)	39,790	53,395	56,479
Loss on disposal of PPE		40	-	-	-	-	-	-	-	40	40	42
<b>Total Expenditure</b>		<b>385,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,366</b>	<b>3,366</b>	<b>388,599</b>	<b>408,374</b>	<b>432,723</b>
<b>Surplus/(Deficit)</b>		<b>(27,427)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(640)</b>	<b>(640)</b>	<b>(28,067)</b>	<b>(44,811)</b>	<b>(54,845)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6,171	-	-	-	-	-	-	-	6,171	3,810	3,953
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>(21,256)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(640)</b>	<b>(640)</b>	<b>(21,896)</b>	<b>(41,001)</b>	<b>(50,892)</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(21,256)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(640)</b>	<b>(640)</b>	<b>(21,896)</b>	<b>(41,001)</b>	<b>(50,892)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(21,256)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(640)</b>	<b>(640)</b>	<b>(21,896)</b>	<b>(41,001)</b>	<b>(50,892)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(21,256)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(640)</b>	<b>(640)</b>	<b>(21,896)</b>	<b>(41,001)</b>	<b>(50,892)</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
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 (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

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

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	5	6	capital	Unavoid.	Govt	10	11	Budget	Budget	Budget
R thousands	A	A1	B	7	8	9	F	G	H			
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Transport, Infrastructure & Environment		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		300	-	-	-	-	-	(300)	(300)	-	-	-
Vote 2 - Finance & Administration		5,700	-	-	-	-	-	(350)	(350)	5,350	-	-
Vote 3 - Transport, Infrastructure & Environment		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>6,000</b>	-	-	-	-	-	<b>(650)</b>	<b>(650)</b>	<b>5,350</b>	-	-
<b>Total Capital Expenditure - Vote</b>		<b>6,000</b>	-	-	-	-	-	<b>(650)</b>	<b>(650)</b>	<b>5,350</b>	-	-
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		<b>6,000</b>	-	-	-	-	-	<b>(650)</b>	<b>(650)</b>	<b>5,350</b>	-	-
Executive and council		300	-	-	-	-	-	(300)	(300)	-	-	-
Finance and administration		5,700	-	-	-	-	-	(350)	(350)	5,350	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>6,000</b>	-	-	-	-	-	<b>(650)</b>	<b>(650)</b>	<b>5,350</b>	-	-
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>6,000</b>	-	-	-	-	-	<b>(650)</b>	<b>(650)</b>	<b>5,350</b>	-	-
<b>Total Capital Funding</b>		<b>6,000</b>	-	-	-	-	-	<b>(650)</b>	<b>(650)</b>	<b>5,350</b>	-	-

**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/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
- 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 Sediberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2017/18									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 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash								19,257	19,257	19,257		
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Other debtors		35,893								35,893	35,893	35,893
Current portion of long-term receivables										-		
Inventory										-		
<b>Total current assets</b>		<b>35,893</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,257</b>	<b>19,257</b>	<b>55,150</b>	<b>35,893</b>	<b>35,893</b>
<b>Non current assets</b>												
Long-term receivables										-		
Investments										-		
Investment property										-		
Investment in Associate										-		
Property, plant and equipment	1	116,833	-	-	-	-	-	1,375	1,375	118,207	105,937	88,027
Agricultural										-		
Biological										-		
Intangible										-		
Other non-current assets										-		
<b>Total non current assets</b>		<b>116,833</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,375</b>	<b>1,375</b>	<b>118,207</b>	<b>105,937</b>	<b>88,027</b>
<b>TOTAL ASSETS</b>		<b>152,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,632</b>	<b>20,632</b>	<b>173,357</b>	<b>141,830</b>	<b>123,920</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		605						(605)	(605)	-	4,963	38,066
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits										-		
Trade and other payables		132,121	-	-	-	-	-	-	-	132,121	139,135	140,210
Provisions										-		
<b>Total current liabilities</b>		<b>132,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(605)</b>	<b>(605)</b>	<b>132,121</b>	<b>144,098</b>	<b>178,276</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>132,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(605)</b>	<b>(605)</b>	<b>132,121</b>	<b>144,098</b>	<b>178,276</b>
<b>NET ASSETS</b>	2	<b>19,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,237</b>	<b>21,237</b>	<b>41,236</b>	<b>(2,268)</b>	<b>(54,356)</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		19,999	-	-	-	-	-	21,237	21,237	41,236	(2,268)	(54,356)
Reserves		-	-	-	-	-	-	-	-	-	-	-
Minorities' interests										-		
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>19,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,237</b>	<b>21,237</b>	<b>41,236</b>	<b>(2,268)</b>	<b>(54,356)</b>

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
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 (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

DC42 Sedibeng - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2017/18									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 2018/19 Adjusted Budget	+2 2019/20 Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-							-	-	-	-
Service charges		-							-	-	-	-
Other revenue		94,117						(275)	(275)	93,842	95,451	101,178
Government - operating	1	268,740						3,000	3,000	271,740	270,862	280,561
Government - capital	1	-							-	-	-	-
Interest		1,680								1,680	1,803	1,911
Dividends		-							-	-	-	-
<b>Payments</b>												
Suppliers and employees		(368,997)						(5,391)	(5,391)	(374,388)	(392,443)	(416,868)
Finance charges		-							-	-	-	-
Transfers and Grants	1	-							-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(4,460)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,665)</b>	<b>(2,665)</b>	<b>(7,125)</b>	<b>(24,328)</b>	<b>(33,219)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		100							-	100	108	115
Decrease (Increase) in non-current debtors		-							-	-	-	-
Decrease (increase) other non-current receivables		-							-	-	-	-
Decrease (increase) in non-current investments		-							-	-	-	-
<b>Payments</b>												
Capital assets		(6,000)						650	650	(5,350)		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(5,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>650</b>	<b>(5,250)</b>	<b>108</b>	<b>115</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
<b>Payments</b>												
Repayment of borrowing									-	-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>												
Cash/cash equivalents at the year begin:	2	9,755						12,122	12,122	21,877	9,502	(14,718)
Cash/cash equivalents at the year end:	2	(605)						10,107	10,107	9,502	(14,718)	(47,821)

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
- Adjsts. = '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 2017/18										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>Cash and investments available</b>													
Cash/cash equivalents at the year end	1	(605)	-	-	-	-	-	10,107	10,107	9,502	(14,718)	(47,821)	
Other current investments > 90 days		-	-	-	-	-	-	9,755	9,755	9,755	9,755	9,755	
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-	
<b>Cash and investments available:</b>		<b>(605)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,862</b>	<b>19,862</b>	<b>19,257</b>	<b>(4,963)</b>	<b>(38,066)</b>	
<b>Applications of cash and investments</b>													
Unspent conditional transfers		3,000	-	-	-	-	-	-	-	3,000	3,000	3,000	
Unspent borrowing													
Statutory requirements													
Other working capital requirements	2	93,228	-	-	-	-	-	(261)	(261)	92,968	100,198	101,272	
Other provisions													
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Application of cash and investments:</b>		<b>96,228</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(261)</b>	<b>(261)</b>	<b>95,968</b>	<b>103,198</b>	<b>104,272</b>	
<b>Surplus(shortfall)</b>		<b>(96,833)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,123</b>	<b>20,123</b>	<b>(76,711)</b>	<b>(108,160)</b>	<b>(142,339)</b>	

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 (section 28(2)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G





Zoo's, Marine and Non-biological Animals													
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	116,833	-	-	-	-	-	1,375	1,375	118,207	105,937	88,027	
<b>EXPENDITURE OTHER ITEMS</b>													
<b>Depreciation &amp; asset impairment</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Repairs and Maintenance by asset class</b>	3	7,503	-	-	-	-	-	(1,147)	(1,147)	6,357	7,948	8,424	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		7,503	-	-	-	-	-	(1,147)	(1,147)	6,357	7,948	8,424	
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets		7,503	-	-	-	-	-	(1,147)	(1,147)	6,357	7,948	8,424	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		7,503	-	-	-	-	-	(1,147)	(1,147)	6,357	7,948	8,424	
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		100.0%	0.0%							100.0%	0.0%	0.0%	
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>		0.0%	0.0%							0.0%	0.0%	0.0%	
<b>R&amp;M as a % of PPE</b>		6.4%	0.0%							5.4%	7.5%	9.6%	
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		11.6%	0.0%							9.9%	7.5%	9.6%	

- References**
- Detail of new assets provided in Table SB18a
  - Detail of renewal of existing assets provided in Table SB18b
  - Detail of upgrading of existing assets provided in Table SB18e
  - Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
  - 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

DC42 Sedibeng - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2017/18									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Energy:</b>												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)												
Sanitation (free sanitation service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed once a week)												
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)												
Water												
Sanitation												
Electricity/other energy												
Refuse												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
<b>Total revenue cost of free services provided (total social pac</b>		-	-	-	-	-	-	-	-	-	-	-

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. 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)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. 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))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G