

EMTHANJENI MUNICIPALITY



ADJUSTMENT BUDGET 2016 – 2017

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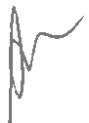


Executive Mayor's Budget Speech

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May it be noted that the mayor did not deliver a Budget Speech as it was an Adjustment Budget.

Please see attached council resolutions as it relates to the adjustment budget.

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The Budget: Executive Summary

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Executive Summary

The MFMA compels municipalities to undergo a mid – year budget and performance assessment each year and be tabled to council by 25 January. After which the municipality became aware of the necessity present to revise the approved budget.

Section 28 of the MFMA states that "A municipality may revise an approved budget through an adjustments budget".

Section 72 of the MFMA identified that certain budgetary items that needs to be re-assessed. These issues should be addressed. The preparation of the Adjustment Budget is mainly to address the challenges and the main weaknesses that were experienced during the past six months of the financial year. As a result of this, an Adjustment Budget is being presented to Council to mainly address the weaknesses and budget performance, of the municipality. The mid-year budget and performance assessment review relates mainly to the following matters.

The assessment report was tabled and approved by Council.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2016/2017:

The Negative Cash Flow position of the Council due as a result of non-payment of services by the majority of consumers of Emthanjeni Municipality impacted heavily on the activities and operations of the Council. This main contributed to the

- Decrease in Electricity, Refuse and Sewerage Revenue
- Decrease in Prepaid Electricity revenue
- Reduction in budgeted figures of Fines (Speed and Law enforcement)
- Stopping of Third Transfer of the MIG Allocation for the 2016/2017 financial year.
- R1 000 000 Sponsorship received from Solar Capital for the upgrade of the Merino Sports Facilities in Ward 1.
- Decrease in Employee Related Costs and Contracted Services
- Decrease in Licenses and Permits and General Expenses
- Assessment of the Section 72 report and re-prioritise activities to be on line with the Midyear Assessment Report that will Increase and decrease of certain Expenditure for Development of IDP, SDBIP and Linkage of the Strategic Plans to Capital and Operational Budgets

The MFMA Cost Containment Measures Circular was also taken into consideration when preparing and finalizing the Adjustment Budget. The Council, Management and all stakeholders of the Emthanjeni municipality will actively engage in managing and adhering to:

- (i) Manage, supervise proper expenditure management
- (ii) Strictly monitor and management Overtime expenditure within various directorates. Alternative methods of rewarding should be investigated by all Directors and Managers of Emthanjeni Municipality.
- (iii) Prioritise Travel and Subsistence claims and ensure value is being added when the municipality is being re-presented by Councillors, Directors or officials
- (iv) Ensure that Telephone Costs and other general expenses are contained strictly
- (v) Ensure that Capital Grants are spent timeously for their purposes and no funds should be returned to National Treasury.



Financial Implications:

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2016/2017. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

The main changes in the Adjustments Budget compared to the original Budget are as follows:

The total of the Capital and Operating Adjustments Revenue Budget 2016/2017 decreases from R240 039 454 to R230 203 454.

1. Electricity Revenue decrease from R57,925 million to R56,217 million.
2. Refuse Revenue decrease from R10.27 million to R10.057 million.
3. Sewerage Revenue decrease from R17, 968 million to R17, 348 million.
4. Total Municipal Service Charges decrease from R108,1 million to R103,1 million.
5. Total Fines (speed fines and law enforcement) revenue decrease substantially from R6, 9443 million to R2, 881 million resulting for the non-realisation of cash (actual receipts) or collection of fines revenue.
6. Grants and Subsidies are also affected by changes in the Adjustment Budget:
 - (i) Operating Subsidy will decrease with R1, 227 million as the Department of Health will not transfer the Primary Health Subsidy during the 2016/2017 financial year.
 - (ii) Capital Grants and Subsidies will decrease from R11, 602 million to R9, 202 million as a result of the MIG that will be stopped during the 2016/2017 financial year. This is a direct result in the slow spending of MIG allocations and also non-authorized MIG approved projects.
 - (iii) Public Contributions will increase by R1 000 000 as a result in the sponsorship received from SOLAR CAPITAL.
7. Other Revenue decreases from R27, 195 million to R26, 595 as a result of the decrease in the budgeted revenue/sales of Prepaid Electricity.
8. The total Employee Related Costs will also decrease from R69, 838 million to R67, 558 million.
9. Bad Debts will reduced from R8, 901 to R7, 441 mainly as a result of the reduction of budgeted revenue.
10. Contracted Services expenditure will decreased from R9, 846 million to R7, 882 due to the plummeted cash receipts in speed fines and law enforcement fines. Overtime of Traffic Officers will be zoomed in before it is being paid out.
11. General Expenses will also decreased from R29, 981 million to R29, 181 million.



Extract of Council Resolutions

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17. VERSLAE VIR OORWEGING / REPORTS FOR CONSIDERATION

17.1 EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2016/2017 FINANCIAL YEAR (5/11/13)

1. Agtergrond / Background

In terms of Section 28 of the MFMA "A municipality may revise an approved budget through an adjustments budget".

Section 72 of the MFMA identified that certain budgetary items need to be re-assessed. These issues should be addressed. The preparation of the Adjustments Budget is mainly to address the challenges and the main weaknesses that were experienced during the past six months of the financial year. As a result of this, an Adjustments Budget is presented to Council to mainly address the weaknesses and budget performance, of the Municipality. The mid-year budget and performance assessment review relates mainly to the assessment report which was tabled and approved by Council.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2016/2017:

- The Negative Cash Flow position of the Council due to the non-payment of services by the majority of consumers of Emthanjeni Municipality impacted heavily on the activities and operations of the Council.*
- Decrease in Electricity, Refuse and Sewerage Revenue as a result of non-payment*
- Decrease in Prepaid Electricity revenue*
- Reduction in budgeted figures for Fines (Speed and Law Enforcement)*
- Stopping of Third Transfer of the MIG Allocation for the 2016/2017 financial year.*
- Decrease in Employee Related Costs and Contracted Services*
- Decrease in Licenses and Permits and General Expenses*
- Assessment of the Section 72 report and re-prioritising activities in line with the Mid-year Assessment Report that will increase and decrease certain Expenditure for Development of the IDP, SDBIP and Linkage of the Strategic Plans to Capital and Operational Budgets*

The MFMA Cost Containment Measures Circular No.82 was also taken into consideration when preparing and finalizing the Adjustments Budget. The Council, Management and all stakeholders of the Emthanjeni Municipality will actively engage in managing and adhering to the following:

- (i) Supervision of proper expenditure management*
- (ii) Strict monitoring and management of overtime expenditure within various Directorates. Alternative methods of reward should be investigated by all Directors and Managers of Emthanjeni Municipality.*
- (iii) Prioritising Travel and Subsistence claims and ensuring value is added when the Municipality is represented by Councillors, Directors or officials*
- (iv) Ensuring that Telephone Costs and other general expenses are strictly contained*

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- (v) Ensuring that Capital Grants are spent timeously for their purposes and no funds have to be returned to National Treasury.

2. Regsimplikasies / Legal Implications

Compliance with Section 28 and Section 72 of the MFMA. Reference to Section 72 Assessment Report of the MFMA.

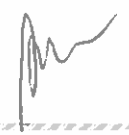
3. Finansiële Implikasies / Financial Implications

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2016/2017. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

The main changes in the Adjustments Budget compared to the original Budget are as follows:

The total of the Capital and Operating Adjustments Revenue Budget for 2016/2017 financial year decreases from R240 039 454 to R229 203 454. The total Capital and Operating expenditure for the Adjustment Budget of 2016/2017 financial year is R235 657 431.

- 1. Electricity Revenue decreases from R57,925 million to R56,217 million*
- 2. Refuse Revenue decreases from R10.27 million to R10.057 million*
- 3. Sewerage Revenue decreases from R17, 968 million to R17, 348 million*
- 4. Total Municipal Service Charges decrease from R108,1 million to R103,1 million*
- 5. Total Fines (speed fines and law enforcement) revenue decreases substantially from R6, 9443 million to R2, 881 million resulting from the non-realisation of cash (actual receipts) or collection of fines revenue.*
- 6. Grants and Subsidies are also affected by changes in the Adjustments Budget:*
 - (i) Operating Subsidy will decrease with R1, 227 million as the Department of Health will not transfer the Primary Health Subsidy during the 2016/2017 financial year.*
 - (ii) Capital Grants and Subsidies will decrease from R11, 602 million to R9, 202 million as a result of the last MIG transfer that will be stopped during the 2016/2017 financial year. This is a direct result of the slow spending of MIG allocations and also non-authorization of projects approved by MIG. Other Revenue decreases from R27, 195 million to R26, 595 million as a result of the decrease in the budgeted revenue/sales of Prepaid Electricity*
- 7. The total Employee Related Costs will also decrease from R69, 838 million to R67, 558*



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million

8. *Bad Debts will be reduced from R8, 901 million to R7, 441 million mainly as a result of the reduction of budgeted revenue.*
9. *Contracted Services expenditure will decrease from R9, 846 million to R 7, 882 million due to the plummeting cash receipts for speed fines and law enforcement fines. Overtime of Traffic Officers will be carefully scrutinized before being paid out.*
10. *General Expenses will also decrease from R29, 981 million to R29, 181 million*

4. Voorgestelde Aanbeveling / Proposed Recommendation

1. *That the Adjustments Budget for 2016/2017 be adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

5. Kommentaar deur die Rekenpligte Beampte / Artikel 82 van die Strukturewet & Artikel 60 van die Wet op Munisipale Finansiële Bestuur / Comments by the Accounting Officer / Section 82 of the Structures Act & Section 60 of the MFMA

That the proposed recommendations be considered.

6. Aanhangsels / Attachments

The 2016/2017 B1 Budget Schedule, MFMA Cost Containment Measures Circular No. 82 is attached as RV 15 to RV 38.

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7. Besluit van die Raad / Resolution of Council

1. *That the Adjustments Budget for 2016/2017 is adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*
3. *That Council notes the current cash flow position of the Municipality which gave rise to the Adjustments Budget with great concern.*
4. *That Council re-affirms its resolution on intensive debt collection and registers its dissatisfaction that it has not been implemented.*
5. *That all businesses and departments in arrears must be disconnected immediately.*
6. *That all overtime and standby payments must be managed effectively, and that these costs be reduced drastically with immediate effect*
7. *That the Strategic Planning Session resolutions be tabled to Council, so that Council can pronounce itself on the incentives, etc.*

Proposed: Councillor ST Sthonga

Seconded: Councillor RR Faul



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19. KENNISGEWING VIR MOSIE / NOTICE OF MOTION

Geen / None

20. VRAE / QUESTIONS

Geen / None

21. DRINGENDE VERSLAE (SLEGS TOEGELAAT MET DIE INSTEMMING VAN DIE VOORSITTER) / URGENT REPORTS – ALLOWED ONLY WITH THE CONSENSUS OF THE CHAIRPERSON

Geen / None


22. SLUITING / CLOSURE

Die vergadering sluit om 11:03

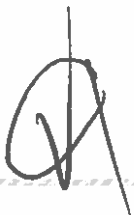
The meeting closed at 11:03


VOORSITTER / CHAIRPERSON


DATUM / DATE



Adjustment Budget Schedules



HC073 Emthanjeni - Table B1 Adjustments Budget Summary - 28 February 2017

Description	Budget Year 2016/17									Budget Year	Budget Year
	Original	Price	Accum	Multi-year	Unfore.	Net. or Prev.	Other	Total	Adjusted	Adjusted	Adjusted
	A	B	C	D	E	F	G	H	I	J	K
R thousands											
Financial Performance											
Property rates	30 665	-	-	-	-	-	-	-	30 665	30 915	51 010
Service charges	106 383	-	-	-	-	-	5 310	5 310	111 693	115 134	190 675
Investment revenue	806	-	-	-	-	-	-	-	806	854	1 409
Transfers recognised - operational	41 210	-	-	-	-	(1 227)	-	(1 227)	39 983	41 753	47 657
Other own revenue	38 515	-	-	-	-	-	(4 661)	(4 661)	33 854	39 603	64 061
Total Revenue (excluding capital transfers and contributions)	217 580	-	-	-	-	(1 227)	648	(570)	217 001	228 258	355 813
Employee costs	69 838	-	-	-	-	-	(2 780)	(2 780)	67 058	71 611	75 900
Remuneration of councillors	5 046	-	-	-	-	-	-	-	5 046	5 122	5 481
Depreciation & asset impairment	7 337	-	-	-	-	-	-	-	7 337	10 173	16 775
Finance charges	5 468	-	-	-	-	-	-	-	5 468	6 143	9 731
Materials and bulk purchases	13 894	-	-	-	-	-	-	-	13 894	79 698	131 348
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	54 381	-	-	-	-	-	3 635	3 635	58 015	61 228	94 985
Total Expenditure	215 964	-	-	-	-	-	1 359	1 359	217 318	233 979	334 226
Surplus/(Deficit)	1 616	-	-	-	-	(1 227)	(706)	(1 933)	(317)	(5 717)	21 387
Transfers recognised - capital	14 602	-	-	-	-	(2 400)	-	(2 400)	12 202	14 342	13 798
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	16 218	-	-	-	-	(5 627)	(706)	(4 333)	11 889	8 629	35 185
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 218	-	-	-	-	(5 627)	(706)	(4 333)	11 889	8 629	35 185
Capital expenditure & funds sources											
Capital expenditure	20 739	-	-	-	-	(2 400)	-	(2 400)	18 339	20 405	22 006
Transfers recognised - capital	13 905	-	-	-	-	(2 400)	-	(2 400)	11 505	13 711	13 118
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 834	-	-	-	-	-	-	-	6 834	6 694	8 688
Total sources of capital funds	20 739	-	-	-	-	(2 400)	-	(2 400)	18 339	20 405	22 006
Financial position											
Total current assets	110 700	-	-	-	-	-	(596)	(596)	110 104	100 952	87 748
Total non current assets	937 687	-	-	-	-	-	(2 401)	(2 401)	935 286	940 180	943 922
Total current liabilities	21 639	-	-	-	-	-	2 400	2 400	34 039	31 717	32 018
Total non current liabilities	36 071	-	-	-	-	-	-	-	36 071	37 737	38 544
Community wealth/Equity	980 677	-	-	-	-	-	(5 398)	(5 398)	975 279	971 678	981 108
Cash flows											
Net cash from (used) operating	23 890	-	-	-	-	(3 671)	(7 843)	(11 478)	12 414	19 204	22 582
Net cash from (used) investing	(20 410)	-	-	-	-	2 400	-	2 400	(18 010)	(20 266)	(21 858)
Net cash from (used) financing	(590)	-	-	-	-	-	-	-	(590)	90	71
Cash/cash equivalents at the year end	1 706	-	-	-	-	(1 227)	880	(547)	1 139	734	1 529
Cash backlogs/surplus reconciliation											
Cash and investments available	1 734	-	-	-	-	-	(596)	(596)	1 138	763	1 558
Application of cash and investments	(12 363)	-	-	-	-	-	3 215	3 215	(9 148)	(1 586)	(3 436)
Balance - surplus (shortfall)	14 097	-	-	-	-	-	(3 911)	(3 911)	19 287	2 349	(11 978)
Asset Management											
Asset register summary (MOV)	937 575	-	-	-	-	-	(2 401)	(2 401)	935 175	940 066	943 806
Depreciation & asset impairment	7 337	-	-	-	-	-	-	-	7 337	10 173	16 775
Renewal of Existing Assets	6 747	-	-	-	-	-	-	-	6 747	7 792	8 688
Repairs and Maintenance	16 771	-	-	-	-	-	-	-	16 771	18 864	30 971
Free services											
Cost of Free Basic Services provided	7 858	-	-	-	-	-	-	-	7 858	9 255	15 270
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage	0	-	-	-	-	-	-	-	0	0	0
Energy	1	-	-	-	-	-	-	-	1	1	1
Refuse	-	-	-	-	-	-	-	-	-	-	-

NC073 Emthamjeni - Table B2 Adjustments Budget Financial Performance (standard classification) - 28 February 2017

Standard Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19	
		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	S A1	B	7 C	8 D	9 E	10 F	11 G	12 H	13 I	14 J		
R thousands													1,4	
Revenue - Standard														
Governance and administration		51 180	-	-	-	-	-	-	-	51 180	50 723	75 457		
Executive and council		4 295	-	-	-	-	-	-	-	4 295	4 090	6 673		
Budget and treasury office		46 801	-	-	-	-	-	-	-	46 801	46 545	68 636		
Corporate services		84	-	-	-	-	-	-	-	84	89	146		
Community and public safety		11 325	-	-	-	-	(1 227)	(4 061)	(5 288)	6 037	11 072	16 774		
Community and social services		1 942	-	-	-	-	-	-	-	1 942	1 967	2 545		
Sport and recreation		123	-	-	-	-	-	-	-	123	131	216		
Public safety		7 951	-	-	-	-	-	(4 061)	(4 061)	3 890	7 423	12 578		
Housing		41	-	-	-	-	-	-	-	41	44	72		
Health		1 227	-	-	-	-	(1 227)	-	(1 227)	-	1 268	1 363		
Economic and environmental services		3 816	-	-	-	-	-	-	-	3 816	2 832	16 430		
Planning and development		1 610	-	-	-	-	-	-	-	1 610	1 691	2 429		
Road transport		2 207	-	-	-	-	-	-	-	2 207	1 141	14 001		
Environmental protection		-	-	-	-	-	-	-	-	-	-	-		
Trading services		165 860	-	-	-	-	(2 400)	4 710	2 310	168 180	174 401	254 152		
Electricity		90 239	-	-	-	-	-	(506)	(506)	89 653	92 542	148 572		
Water		38 471	-	-	-	-	(2 400)	2 069	(311)	38 160	44 173	59 953		
Waste water management		24 321	-	-	-	-	-	1 376	1 376	25 698	24 330	35 408		
Waste management		12 628	-	-	-	-	-	1 831	1 831	14 659	13 356	19 216		
Other		-	-	-	-	-	-	-	-	-	-	-		
Total Revenue - Standard	2	232 182	-	-	-	-	(1 627)	649	(2 978)	229 203	230 029	382 812		
Expenditure - Standard														
Governance and administration		48 553	-	-	-	-	-	(1 240)	(1 240)	47 313	53 437	68 877		
Executive and council		14 054	-	-	-	-	-	-	-	14 054	15 908	16 958		
Budget and treasury office		21 982	-	-	-	-	-	(1 042)	(1 042)	20 942	23 037	31 844		
Corporate services		12 519	-	-	-	-	-	(200)	(200)	12 318	14 496	20 074		
Community and public safety		29 417	-	-	-	-	(1 988)	(1 988)	(1 988)	27 428	32 178	41 078		
Community and social services		11 849	-	-	-	-	-	(200)	(200)	11 649	13 307	16 510		
Sport and recreation		4 654	-	-	-	-	-	-	-	4 654	5 030	6 209		
Public safety		10 367	-	-	-	-	(1 788)	(1 788)	(1 788)	8 579	11 047	15 094		
Housing		2 400	-	-	-	-	-	-	-	2 400	2 586	2 936		
Health		148	-	-	-	-	-	-	-	148	199	329		
Economic and environmental services		28 440	-	-	-	-	-	667	667	29 108	29 888	40 412		
Planning and development		12 162	-	-	-	-	-	(142)	(142)	12 022	11 902	15 039		
Road transport		16 278	-	-	-	-	-	807	807	17 086	17 987	25 372		
Environmental protection		-	-	-	-	-	-	-	-	-	-	-		
Trading services		108 815	-	-	-	-	-	4 115	4 115	112 930	117 798	182 840		
Electricity		71 539	-	-	-	-	-	1 238	1 238	72 778	74 457	119 910		
Water		12 906	-	-	-	-	-	1 844	1 844	14 750	15 400	24 066		
Waste water management		12 936	-	-	-	-	-	(2 063)	(2 063)	10 873	15 644	22 402		
Waste management		11 435	-	-	-	-	-	3 096	3 096	14 531	12 728	16 467		
Other		738	-	-	-	-	-	(200)	(200)	538	763	1 020		
Total Expenditure - Standard	3	215 964	-	-	-	-	-	1 355	1 355	217 319	233 975	334 226		
Surplus (Deficit) for the year		16 218	-	-	-	-	(1 627)	(706)	(4 333)	11 883	5 053	28 586		

References

- 1 Government Finance Statistics Functions and Sub-Functions are standardised to assist the compilation of national and international accounts for comparison purposes
- 2 Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- 3 Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- 4 All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abolition, 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
- 5 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- 6 Additional cash-backed accumulated funds/transport 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)
- 7 Increases of funds approved under MFMA section 31
- 8 Adjustments approved in accordance with MFMA section 29
- 9 Adjustments to transfers from National or Provincial Government
- 10 Adjust. = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))
- 11 G = B + C + D + E + F
- 12 Adjusted Budget H = (A or A12) + G

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NC073 Emthamneni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2017

Description	Ref	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Price Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	30 665	-	-	-	-	-	-	-	30 665	30 915	51 010
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electric revenue	2	56 203	-	-	-	-	14	14	56 217	59 373	97 965	
Service charges - water revenue	2	25 864	-	-	-	-	2 089	2 089	27 953	25 975	43 564	
Service charges - sanitation revenue	2	15 972	-	-	-	-	1 376	1 376	17 348	18 622	30 727	
Service charges - refuse revenue	2	8 228	-	-	-	-	1 831	1 831	10 057	10 894	17 975	
Service charges - other		118	-	-	-	-	-	-	118	270	445	
Rental of facilities and equipment		786	-	-	-	-	-	-	786	732	685	
Interest earned - external investments		806	-	-	-	-	-	-	806	654	1 409	
Interest earned - outstanding debtors		954	-	-	-	-	-	-	954	1 011	1 669	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines		6 943	-	-	-	-	(4 061)	(4 061)	2 882	6 935	11 444	
Licences and permits		2 508	-	-	-	-	-	-	2 508	2 097	3 400	
Agency services		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operating		41 210	-	-	-	-	(1 227)	-	(1 227)	39 983	41 753	
Other revenue	2	27 195	-	-	-	-	-	(600)	(600)	26 595	28 680	
Gains on disposal of PPE		130	-	-	-	-	-	-	-	130	130	
Total Revenue (excluding capital transfers and contributions)		217 590					(1 227)	648	(578)	217 001	229 258	355 813
Expenditure By Type												
Employee related costs		69 838	-	-	-	-	-	(2 280)	(2 280)	67 558	71 611	75 908
Remuneration of councillors		5 046	-	-	-	-	-	-	-	5 046	5 122	5 481
Debt repayment		8 901	-	-	-	-	-	(1 460)	(1 460)	7 441	11 784	19 447
Depreciation & asset impairment		7 337	-	-	-	-	-	-	-	7 337	10 173	16 775
Finance charges		5 468	-	-	-	-	-	-	-	5 468	6 143	9 731
Bulk purchases		57 123	-	-	-	-	-	-	-	57 123	60 834	100 377
Other materials		16 771	-	-	-	-	-	-	-	16 771	18 864	30 971
Contracted services		9 846	-	-	-	-	-	(1 963)	(1 963)	7 882	10 585	17 432
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		35 634	-	-	-	-	-	-	7 058	7 058	42 692	58 106
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		219 864						1 355	1 355	217 510	233 975	334 226
Surplus/(Deficit)		1 616					(1 227)	(708)	(1 933)	(317)	(5 717)	21 387
Transfers recognised - capital		14 602	-	-	-	-	(2 400)	-	(2 400)	12 202	14 342	13 798
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		16 218					(3 627)	(708)	(4 335)	11 885	8 625	35 885
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		16 218					(3 627)	(708)	(4 335)	11 885	8 625	35 165
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		16 218					(3 627)	(708)	(4 335)	11 885	8 625	35 165
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		16 218					(3 627)	(708)	(4 335)	11 885	8 625	35 165

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/transport funds (MFMA section 18(1)(b) and section 29(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(7)(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

NC073 Emhlangeni - Table BS Adjustments Capital Expenditure Budget by vote and funding - 28 February 2017

Description	Ref	Budget Year 2016/17										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prior Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	13 I	14 J	
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted													
Vote 1 - EXECUTIVE AND COUNCIL	2	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - HOUSEHOLD SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - WATER		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total													
Single-year expenditure to be adjusted													
Vote 1 - EXECUTIVE AND COUNCIL		137	-	-	-	-	-	-	-	137	147	157	
Vote 2 - FINANCE AND ADMINISTRATION		1 725	-	-	-	-	-	-	-	1 725	1 629	3 133	
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	13	27	
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		276	-	-	-	-	-	-	-	276	284	463	
Vote 6 - PUBLIC SAFETY		63	-	-	-	-	-	-	-	63	98	162	
Vote 7 - SPORT AND RECREATION		75	-	-	-	-	-	-	-	75	65	48	
Vote 8 - ROAD TRANSPORT		4 200	-	-	-	-	-	-	-	4 200	14 404	15 239	
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - HOUSEHOLD SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - WASTE MANAGEMENT		29	-	-	-	-	-	-	-	29	34	56	
Vote 12 - WASTE WATER MANAGEMENT		981	-	-	-	-	-	-	-	981	145	300	
Vote 13 - ELECTRICITY		5 400	-	-	-	-	-	-	-	5 400	2 815	2 049	
Vote 14 - WATER		7 822	-	-	-	-	(2 400)	-	(2 400)	5 422	500	350	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total													
Total Capital Expenditure - Vote													
		20 778	-	-	-	-	(2 400)	-	(2 400)	18 378	20 409	22 008	
Capital Expenditure - Standard													
Governance and administration													
Executive and council		137	-	-	-	-	-	-	-	137	147	157	
Budget and treasury office		1 385	-	-	-	-	-	-	-	1 385	1 628	2 521	
Corporate services		350	-	-	-	-	-	-	-	350	371	612	
Community and public safety													
Community and social services		276	-	-	-	-	-	-	-	276	284	463	
Sport and recreation		75	-	-	-	-	-	-	-	75	65	48	
Public safety		63	-	-	-	-	-	-	-	63	98	162	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services													
Planning and development		4 200	-	-	-	-	-	-	-	4 200	14 404	15 239	
Road transport		4 200	-	-	-	-	-	-	-	4 200	14 404	15 239	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services													
Electricity		5 400	-	-	-	-	(2 400)	-	(2 400)	11 832	3 484	2 794	
Water		7 822	-	-	-	-	(2 400)	-	(2 400)	5 422	500	350	
Waste water management		981	-	-	-	-	-	-	-	981	145	300	
Waste management		29	-	-	-	-	-	-	-	29	34	56	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard													
		20 778	-	-	-	-	(2 400)	-	(2 400)	18 378	20 409	22 008	
Funded by:													
National Government		13 205	-	-	-	-	(2 400)	-	(2 400)	11 505	13 711	13 118	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
Total capital transfers recognised													
		13 205	-	-	-	-	(2 400)	-	(2 400)	11 505	13 711	13 118	
Public contributions & donations													
		-	-	-	-	-	-	-	-	-	-	-	
Borrowing													
		-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds													
		6 834	-	-	-	-	-	-	-	6 834	6 624	8 864	
Total Capital Funding													
		20 778	-	-	-	-	(2 400)	-	(2 400)	18 378	20 409	22 008	

1. Municipalities may choose to appropriate the capital expenditure for three years or for one year (if one year appropriation projected expenditure required for 12 and 13)

2. Include capital component of RFP unitary payment. Note that capital 8 tranches are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table S07 and to Adjustments Budget Financial Performance revenue and expenditure

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget

6. Additional cash backed accumulated funds (except funds (MMA section 18(1)(b) and section 28(2)(a)) identified after the Original Budget approved and after annual financial statements audited (note only where under-spending could not

7. Increases of funds approved under MMA section 21

8. Adjustments approved in accordance with MMA section 23

9. Adjustments to transfers from National or Provincial Government

10. Adjusts to 'Other' Adjustments proposed to be approved, including revenue under collection (MMA 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))

11. G + B + C + D + E + F

12. Adjusted Budget H + (A or A17 etc) + G

NC073 Emtanjeni - Table B6 Adjustments Budget Financial Position - 28 February 2017

Description	Ref	Budget Year 2016/17									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
		A	A1	B	C	D	E	F	G	H	+1 2017/18	+2 2018/19
R thousands												
ASSETS												
Current assets												
Cash		968	-	-	-	-	-	(596)	(596)	373	1 545	1 721
Call investment deposits	1	10 075	-	-	-	-	-	-	-	10 075	9 739	9 343
Consumer debtors	1	22 824	-	-	-	-	-	-	-	22 824	11 186	(2 172)
Other debtors		11 277	-	-	-	-	-	-	-	11 277	11 615	11 855
Current portion of long term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		65 556	-	-	-	-	-	-	-	65 556	66 867	67 001
Total current assets		110 700	-	-	-	-	-	(596)	(596)	110 104	100 952	97 748
Non current assets												
Long term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		29	-	-	-	-	-	-	-	29	29	30
Investment property		5 004	-	-	-	-	-	(1)	(1)	5 003	5 003	5 003
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	932 114	-	-	-	-	-	(2 400)	(2 400)	929 714	934 601	938 325
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		458	-	-	-	-	-	-	-	458	462	478
Other non current assets		83	-	-	-	-	-	-	-	83	85	86
Total non current assets		937 687	-	-	-	-	-	(2 401)	(2 401)	935 286	940 180	943 822
TOTAL ASSETS		1 048 388	-	-	-	-	-	(2 996)	(2 996)	1 045 390	1 041 132	1 021 670
LIABILITIES												
Current liabilities												
Bank overdraft		9 338	-	-	-	-	-	-	-	9 338	10 550	9 535
Borrowing		688	-	-	-	-	-	-	-	688	-	-
Consumer deposits		2 289	-	-	-	-	-	-	-	2 289	2 379	2 450
Trade and other payables		16 353	-	-	-	-	-	2 400	2 400	16 752	16 199	17 333
Provisions		2 972	-	-	-	-	-	-	-	2 972	2 589	2 700
Total current liabilities		31 639	-	-	-	-	-	2 400	2 400	34 039	31 717	32 018
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	36 071	-	-	-	-	-	-	-	36 071	37 737	38 544
Total non current liabilities		36 071	-	-	-	-	-	-	-	36 071	37 737	38 544
TOTAL LIABILITIES		67 709	-	-	-	-	-	2 400	2 400	70 109	69 454	70 562
NET ASSETS	2	980 677	-	-	-	-	-	(3 396)	(3 396)	975 280	971 678	961 108
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/Deficit		980 677	-	-	-	-	-	(5 396)	(5 396)	975 280	971 678	961 108
Reserves		-	-	-	-	-	-	-	-	-	-	-
Municipal interests		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		980 677	-	-	-	-	-	(5 396)	(5 396)	975 280	971 678	961 108

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/latent funds (MFMA section 18(1)(b) and section 26(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 26(2)(a)), additional revenue appropriation on existing programmes (section 26(2)(b)), projected savings (section 26(2)(d)), error correction (section 26(2)(f))
 9 $G = B + C + D + E + F$
 10 Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

NC073 Emthatheni - Table B7 Adjustments Budget Cash Flows - 28 February 2017

Description	Ref	Budget Year 2016/17									Budget Year	Budget Year
		Original	Price	Accum.	Multi year	Unfore	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges		27 999	-	-	-	-	-	-	-	27 999	28 239	49 909
Service charges		99 902	-	-	-	-	-	(3 055)	(3 055)	96 846	104 870	132 281
Other revenue		34 954	-	-	-	-	-	(556)	(556)	34 434	36 508	53 721
Government - operating	1	41 210	-	-	-	-	(1 227)	-	(1 227)	39 983	41 753	47 657
Government - capital	1	14 502	-	-	-	-	(2 400)	-	(2 400)	12 202	14 342	13 798
Interest		806	-	-	-	-	-	-	-	806	830	863
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Supplies and employees		(190 113)	-	-	-	-	-	(4 243)	(4 243)	(194 357)	(201 144)	(265 917)
Finance charges		(5 468)	-	-	-	-	-	-	-	(5 468)	(5 143)	(9 731)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/USED OPERATING ACTIVITIES		23 990	-	-	-	-	(3 627)	(7 848)	(11 475)	12 414	19 204	22 582
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		130	-	-	-	-	-	-	-	130	139	148
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(20 739)	-	-	-	-	2 400	-	2 400	(18 339)	(20 405)	(22 008)
NET CASH FROM/USED INVESTING ACTIVITIES		(20 609)	-	-	-	-	2 400	-	2 400	(18 209)	(20 266)	(21 860)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		98	-	-	-	-	-	-	-	98	90	71
Payments												
Repayment of borrowing		(688)	-	-	-	-	-	-	-	(688)	-	-
NET CASH FROM/USED FINANCING ACTIVITIES		(590)	-	-	-	-	-	-	-	(590)	90	71
NET INCREASE/ (DECREASE) IN CASH HELD		2 891	-	-	-	-	(1 227)	(7 848)	(8 078)	(6 285)	(672)	798
Cash/cash equivalents at the year begin	2	(985)	-	-	-	-	-	8 508	8 508	1 524	1 706	734
Cash/cash equivalents at the year end	2	1 706	-	-	-	-	(1 227)	660	(567)	1 139	734	1 529

References

- 1 Local/District municipalities to include transfers from/to District/Local Municipalities
- 2 Cash equivalents includes investments with maturities of 3 months or less
- 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 19(1)(b) and section 26(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 26(2)(e)), additional revenue appropriation on existing programmes (section 26(2)(b)), projected savings (section 26(2)(d)), error correction (section 26(2)(g))
- 9 G = B + C + D + E + F
- 10 Adjusted Budget H = (A or A1/2) etc + G

NC073 Emtsheni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2017

Description	Ref	Budget Year 2016/17									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unbro Unrevd.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	1 2017/18	2 2018/19
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	1 706	-	-	-	-	(1 227)	660	(567)	1 139	734	1 529
Other current investments > 90 days		0	-	-	-	-	1 227	(1 256)	(29)	(29)	0	0
Non current assets - investments	1	29	-	-	-	-	-	-	-	29	29	30
Cash and investments available:		1 734	-	-	-	-	-	(596)	(596)	1 139	763	1 558
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		998	-	-	-	-	-	-	-	998	989	1 047
Other working capital requirements	2	(15 303)	-	-	-	-	-	3 215	3 215	(12 088)	(4 642)	9 878
Other provisions		1 942	-	-	-	-	-	-	-	1 942	2 067	2 511
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments		(12 363)	-	-	-	-	-	3 215	3 215	(9 148)	(1 588)	13 436
Surplus/shortfall		14 097	-	-	-	-	-	(3 811)	(3 811)	10 287	2 348	(11 878)

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)(a)) 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 to "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

HC073 Emthanjeni - Table B9 Asset Management - 28 February 2017

Description	Ref	Budget Year 2016/17										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Mat or Prov	Other	Total	Adjusted	Adjusted	1 2017/18	2 2018/19
		A	7	8	9	16	11	12	13	14	Budget	Budget	
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	13 982	--	--	--	--	(2 400)	--	(2 400)	11 582	12 612	13 118	
Infrastructure - Road transport		1 000	--	--	--	--	--	--	--	1 000	7 212	12 118	
Infrastructure - Electricity		4 800	--	--	--	--	--	--	--	4 800	3 965	1 000	
Infrastructure - Water		7 322	--	--	--	--	(2 400)	--	(2 400)	4 922	--	--	
Infrastructure - Sanitation		878	--	--	--	--	--	--	--	878	1 435	--	
Infrastructure - Other		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure		13 992	--	--	--	--	(2 400)	--	(2 400)	11 592	12 612	13 118	
Community		--	--	--	--	--	--	--	--	--	--	--	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		--	--	--	--	--	--	--	--	--	--	--	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	--	--	--	--	--	
Total Renewal of Existing Assets to be adjusted	2	8 747	--	--	--	--	--	--	--	6 747	7 782	8 688	
Infrastructure - Road transport		3 105	--	--	--	--	--	--	--	3 105	3 964	2 920	
Infrastructure - Electricity		600	--	--	--	--	--	--	--	600	636	1 043	
Infrastructure - Water		500	--	--	--	--	--	--	--	500	500	350	
Infrastructure - Sanitation		220	--	--	--	--	--	--	--	220	15	300	
Infrastructure - Other		32	--	--	--	--	--	--	--	32	34	58	
Infrastructure		4 457	--	--	--	--	--	--	--	4 457	5 149	4 676	
Community		322	--	--	--	--	--	--	--	322	332	509	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		1 968	--	--	--	--	--	--	--	1 968	2 311	3 384	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	--	--	--	--	--	
Total Capital Expenditure to be adjusted	4	18 449	--	--	--	--	(2 400)	--	(2 400)	16 049	17 782	17 794	
Infrastructure - Road transport		4 105	--	--	--	--	--	--	--	4 105	11 177	15 038	
Infrastructure - Electricity		5 400	--	--	--	--	--	--	--	5 400	4 601	2 049	
Infrastructure - Water		7 822	--	--	--	--	(2 400)	--	(2 400)	5 422	500	350	
Infrastructure - Sanitation		1 090	--	--	--	--	--	--	--	1 090	1 450	300	
Infrastructure - Other		32	--	--	--	--	--	--	--	32	34	58	
Infrastructure		18 449	--	--	--	--	(2 400)	--	(2 400)	16 049	17 782	17 794	
Community		322	--	--	--	--	--	--	--	322	332	509	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		1 968	--	--	--	--	--	--	--	1 968	2 311	3 384	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	--	--	--	--	--	
TOTAL CAPITAL EXPENDITURE to be adjusted	2	20 738	--	--	--	--	(2 400)	--	(2 400)	18 338	20 405	22 008	
ASSET REGISTER SUMMARY - PPE (NDV)													
Infrastructure - Road transport	5	318 515	--	--	--	--	--	(2 400)	(2 400)	316 115	318 774	318 530	
Infrastructure - Electricity		56 978	--	--	--	--	--	--	--	56 978	57 579	58 629	
Infrastructure - Water		114 066	--	--	--	--	--	--	--	114 066	114 566	114 916	
Infrastructure - Sanitation		143 826	--	--	--	--	--	--	--	143 826	144 276	144 576	
Infrastructure - Other		3 893	--	--	--	--	--	--	--	3 893	3 927	3 984	
Infrastructure		637 279	--	--	--	--	--	(2 400)	(2 400)	634 879	639 123	640 635	
Community		219 049	--	--	--	--	--	--	--	219 049	219 381	219 690	
Heritage assets		6 959	--	--	--	--	--	--	--	6 959	6 959	6 959	
Investment properties		5 004	--	--	--	--	--	(1)	(1)	5 003	5 003	5 003	
Other assets		68 828	--	--	--	--	--	--	--	68 828	69 137	70 841	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		458	--	--	--	--	--	--	--	458	462	478	
TOTAL ASSET REGISTER SUMMARY - PPE (NDV)	5	937 575	--	--	--	--	--	(2 401)	(2 401)	935 175	940 068	943 808	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		7 337	--	--	--	--	--	--	--	7 337	10 173	16 775	
Repairs and Maintenance by asset class	3	16 771	--	--	--	--	--	--	--	16 771	18 964	30 971	
Infrastructure - Road transport		628	--	--	--	--	--	--	--	628	562	1 099	
Infrastructure - Electricity		1 545	--	--	--	--	--	--	--	1 545	1 648	2 783	
Infrastructure - Water		1 231	--	--	--	--	--	--	--	1 231	1 304	2 152	
Infrastructure - Sanitation		66	--	--	--	--	--	--	--	66	70	116	
Infrastructure - Other		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure		3 470	--	--	--	--	--	--	--	3 470	3 785	6 151	
Community		2 037	--	--	--	--	--	--	--	2 037	2 302	4 763	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		11 264	--	--	--	--	--	--	--	11 264	12 727	20 557	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	24 108	--	--	--	--	--	--	--	24 108	29 637	47 746	
Renewal of Existing Assets as % of total capex		32.5%	0.0%							38.8%	38.2%	40.4%	
Renewal of Existing Assets as % of deprcn		92.0%	0.0%							92.0%	76.6%	53.0%	
RAM as a % of PPE		1.8%	0.0%							1.8%	2.0%	3.3%	
Renewal and RAM as a % of PPE		2.5%	0.0%							2.5%	2.8%	4.2%	

References

- 1 Detail of new assets provided in Table SA34a
- 2 Detail of renewal of existing assets provided in Table SA34b
- 3 Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- 4 Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- 5 Must reconcile to Adjustments Budget Financial Position (written down value)
- 6 Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 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/unused funds (MFMA section 18(1)(b) and section 19(2)(a)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)
- 9 Increase 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 Adjustments = "Other" Adjustments proposed to be approved, including revenue under collection (MFMA section 28(1)(e)), 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 $H = (A \text{ or } A/2 \text{ etc}) + G$



**Adjustment
Budget
Supporting
Tables**

A handwritten signature in black ink, located in the bottom left corner of the page. It consists of a stylized, cursive letter 'A' with a vertical line extending upwards from the top of the letter.A handwritten signature in black ink, located in the bottom right corner of the page. It is a cursive signature that starts with a large, looped initial and ends with a long, sweeping horizontal stroke.

NC073 Emthanjeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28 February 2017

Description	Ref	Budget Year 2016/17									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4	5	6	7	8	9	10	11	+1 2017/18	+2 2018/19
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days		-	-	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		10 075	-	-	-	-	-	-	-	10 075	9 739	9 343
Total Call Investment deposits	1	10 075	-	-	-	-	-	-	-	10 075	9 739	9 343
Consumer debtors												
Consumer debtors		33 943	-	-	-	-	-	-	-	33 943	34 092	40 181
Less: provision for debt impairment		11 119	-	-	-	-	-	-	-	11 119	22 905	42 353
Total Consumer debtors	1	22 824	-	-	-	-	-	-	-	22 824	11 186	(2 172)
Debt impairment provision												
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	11 119	22 905
Contributions to the provision		11 119	-	-	-	-	-	-	-	11 119	11 786	19 447
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Balance at end of year	1	11 119	-	-	-	-	-	-	-	11 119	22 905	42 353
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 025 851	-	-	-	-	-	(2 400)	(2 400)	1 023 451	1 038 511	1 059 010
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-	-
Loss: Accumulated depreciation		93 738	-	-	-	-	-	-	-	93 738	103 911	120 686
Total Property, plant & equipment	1	932 114	-	-	-	-	-	(2 400)	(2 400)	929 714	934 601	938 325
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long term liabilities		688	-	-	-	-	-	-	-	688	-	-
Total Current liabilities - Borrowing	1	688	-	-	-	-	-	-	-	688	-	-
Trade and other payables												
Creditors		16 352	-	-	-	-	-	2 400	2 400	18 752	16 199	17 333
Unspent conditional grants and receipts		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	16 352	-	-	-	-	-	2 400	2 400	18 752	16 199	17 333
Non current liabilities - Borrowing												
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing	3	-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits		26 321	-	-	-	-	-	-	-	26 321	28 427	29 005
List other major items		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		78	-	-	-	-	-	-	-	78	75	80
Other		9 672	-	-	-	-	-	-	-	9 672	9 236	9 459
Total Provisions - non current	1	36 071	-	-	-	-	-	-	-	36 071	37 737	38 544
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		949 417	-	-	-	-	-	-	-	949 417	976 588	982 298
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		16 218	-	-	-	-	-	-	-	16 218	(8 876)	1 719
Depreciation offsets		7 337	-	-	-	-	-	-	-	7 337	10 173	16 775
Other adjustments		7 705	-	-	-	-	-	(5 396)	(5 396)	2 309	(8 207)	(39 684)
Accumulated Surplus/(Deficit)	1	980 677	-	-	-	-	-	(5 396)	(5 396)	975 280	971 678	961 108
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves (incl)		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	980 677	-	-	-	-	-	(5 396)	(5 396)	975 280	971 678	961 108

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services												
2010 World Cup												

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. 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 (sect
10. G = B + C + D + E + F
11. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28 February 2017

Description	Unit of measurement	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prev. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
Vote 1 - Executive and Council													
Function 1 - Governance													
Sub-function 1 - Office of the Municipal													
community and do on going oversight of our service	No of performance reports	2 0%	-	-	-	-	-	-	-	-	0	0	0
To continuously review the accountable and	% completed	3 0%	-	-	-	-	-	-	-	-	-	-	-
Sub-function 2 - Council													
committee for approval by end June	committee	2 0%	-	-	-	-	-	-	-	-	0	0	0
Submit quarterly performance reports its of the	No of performance reports	1 0%	-	-	-	-	-	-	-	-	-	-	-
Sub-function 3 - Internal audit Section													
to the council	submitted to the council	2 0%	-	-	-	-	-	-	-	-	-	-	-
Implement public education campaigns on	No of education campaigns	1 0%	-	-	-	-	-	-	-	-	0	0	0
Function 2 - Local Economic Development													
Sub-function 1 - Economic Development													
municipal area	No meetings	1 0%	-	-	-	-	-	-	-	-	-	-	-
Awareness programmes through exhibitions	Number of campaigns	2 0%	-	-	-	-	-	-	-	-	0	0	0
Sub-function 2 - Office of the Mayor													
Compile a rural development strategy	Strategy approved	2 0%	-	-	-	-	-	-	-	-	0	0	0
Establish commonage committee	Committee established	2 0%	-	-	-	-	-	-	-	-	-	-	-
Sub-function 3 - Public Safety													
Department of Community Safety and the District to	Number of plans	1 0%	-	-	-	-	-	-	-	-	-	-	-
Inspect and assess infrastructure and role players to	Number of reports	1 0%	-	-	-	-	-	-	-	-	0	0	0
Vote 2 - Finance and Admin													
Function 1 - Directorate Chief Financial Officer													
Sub-function 1 - Directorate CFO													
August to the Auditor-General	Statements submitted	4 0%	-	-	-	-	-	-	-	-	0	0	0
Monthly financial reporting to council	No of reports	2 0%	-	-	-	-	-	-	-	-	-	-	-
Sub-function 2 - Financial Services													
Completion of a Revenue Enhancement Strategy	% Completion	3 0%	-	-	-	-	-	-	-	-	-	-	-
Achievement of a payment percentage of above 80%	Payment %	5 0%	-	-	-	-	-	-	-	-	0	0	0
Sub-function 3 - Assessment Rates													
of May	Valuation Roll completed	4 0%	-	-	-	-	-	-	-	-	0	0	0
Prepare and submit the adjustments budget by the	Approved man &	3 0%	-	-	-	-	-	-	-	-	-	-	-
Function 2 - Public Participation													
Sub-function 1 - DCCDS													
indigent application process	Workshop held	3 0%	-	-	-	-	-	-	-	-	-	-	-
Compile contingency plans for all municipal	Number of plans	2 0%	-	-	-	-	-	-	-	-	0	0	0
Sub-function 2 - Public Safety													
collection	Number of staff appointed	3 0%	-	-	-	-	-	-	-	-	0	0	0
Road safety awareness campaigns held in all wards	Number of campaigns	2 0%	-	-	-	-	-	-	-	-	-	-	-
Sub-function 3 - Community Services													
Participate in annual National Arme Awe Programme	Number of joint operations	2 0%	-	-	-	-	-	-	-	-	0	0	0
Speed law enforcement (direct prosecution)	# of enforcement sessions	2 0%	-	-	-	-	-	-	-	-	0	0	0
Vote 3 - Basic Services Delivery													
Function 1 - Infrastructure Services													
Sub-function 1 - Directorate Infrastructure													
applications within 30 days for buildings less than	within the required time	1 0%	-	-	-	-	-	-	-	-	0	0	0
Implement the De Aar and Hanover housing project	Number of sites serviced	3 0%	-	-	-	-	-	-	-	-	-	-	-
Sub-function 2 - Water													
Implementation of the WCWDM project funded by DWA	budget spent	4 0%	-	-	-	-	-	-	-	-	0	0	0
Spent the approved maintenance budget for water	budget for water spent	4 0%	-	-	-	-	-	-	-	-	-	-	-
Sub-function 3 - Water and Waste Water													
Planning of new boreholes for De Aar	agreements with farmers	4 0%	-	-	-	-	-	-	-	-	-	-	-
Water quality as per blue drop	% water quality level	9 0%	-	-	-	-	-	-	-	-	-	-	-
Function 2 - Waste Water Management													
Sub-function 1 - Waste Water Management													
sewerage infrastructure to upgrade UDS sanitation	council by end June	3 0%	-	-	-	-	-	-	-	-	0	0	0
Spent the approved maintenance budget for	budget for sanitation spent	2 0%	-	-	-	-	-	-	-	-	-	-	-
Sub-function 2 - Road Transport													
Construct new tar roads	No of kilometers constructed	4 0%	-	-	-	-	-	-	-	-	#VALUE!	#VALUE!	#VALUE!
Spent the approved maintenance budget for roads	budget for roads and	23%	-	-	-	-	-	-	-	-	-	-	-
Sub-function 3 - Infrastructural Services													
for the project approval for the application of permits for	MIG by end June	3 0%	-	-	-	-	-	-	-	-	0	0	0
Electricity Master plan	Completed plan	5 0%	-	-	-	-	-	-	-	-	-	-	-
And so on for the rest of the Votes													

References

- 1 Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
- 2 Include the estimated effect on the target of each component of an adjustment budget (B to G)
- 3 Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
- 4 Total target adjustments G = B + C + D + E + F
- 5 Total Adjusted Budget targets H = (A or A1/2 etc) + G
- 6 NOTE - include adjustments by 'exception' (only where amended)

NC073 Emthanjeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28 February 2017

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Budget Year 2016/17			Budget Year +1 2017/18	Budget Year +2 2018/19
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	B	B	B	B	B	B		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.5%	1.6%	2.1%	2.9%	0.0%	2.8%	2.6%	2.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.0%	2.7%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	288.0%	274.7%	298.0%	349.9%	0.0%	323.5%	318.3%	274.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	288.0%	274.7%	298.0%	349.9%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	28.9%	26.9%	11.4%	0.3	0.0	0.3	0.4	0.3
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	82.4%	92.1%	94.5%	94.5%	94.5%	94.5%	93.3%	93.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		92.1%	62.3%	94.5%	93.3%	93.3%	93.3%	93.4%	77.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	25.4%	25.8%	13.8%	15.7%	0.0%	15.7%	10.0%	2.7%
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 M/FMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		7349.5%	-1744.9%	346.8%	958.7%	0.0%	1647.1%	2207.1%	1133.8%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kWh)	742861100.0%	670041400.0%	620000000.0%	558000000.0%	558000000.0%	558000000.0%	502200000.0%	451980000.0%
	Total Cost of Losses (Rand '000)	5 497	5 293	5 000	4 900	4 900	4 900	4 602	4 706
	% Volume (units purchased and generated less units sold)/units purchased and generated	13	12	12	12	12	12	11	11
Water Distribution Losses (2)	Total Volume Losses (kℓ)	65154400.0%	37154200.0%	55000000.0%	52800000.0%	52800000.0%	52800000.0%	50688000.0%	48660480.0%
	Total Cost of Losses (Rand '000)	497	311	451	441	441	441	433	424
	% Volume (units purchased and generated less units sold)/units purchased and generated	17	14	16	15	15	15	15	15
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.6%	34.4%	32.2%	32.1%	0.0%	31.1%	31.4%	21.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.9%	34.5%						
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.3%	5.8%		7.7%	0.0%	7.7%	8.3%	8.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	36.4%	32.2%	6.2%	5.9%	0.0%	5.9%	7.1%	7.5%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	3148.8%	3231.9%	11177.0%	2870.9%	0.0%	2881.5%	1916.6%	3164.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	41.0%	41.5%	21.8%	10.5%	0.0%	10.5%	4.9%	-0.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.5%	-8.9%	29.7%	0.0	0.0	0.0	0.0	0.0

References

1 Consumer debtors > 12 months old are excluded from current assets

Item No.	Description	Quantity	Unit	Rate	Total	Remarks
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NC073 Emthanjeni - Supporting Table SB6 Adjustments Budget - funding measurement - 28 February 2017

Description	Ref	MFMA section	Medium Term Revenue and Expenditure Framework							
			2013/14 Audited Outcome	2014/15 Audited Outcome	2015/16 Audited Outcome	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'D00	1	18(1)b	233	(1 283)	4 407	1 706	-	1 139	734	1 529
Cash + investments at the yr end less applications - R'000	2	18(1)b	10 554	10 134	16 073	14 097	-	10 287	2 349	(11 878)
Cash year end/monthly employee/supplier payments	3	18(1)b	0	(0)	0	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(70 534)	(49 091)	14 280	23 555	-	19 222	18 798	51 959
Service charge rev % change - macro CPIX target exclusive	5	18(1)a.(2)	0.100760864	0.2%	-6.0%	0.0%	0.0%	0.0%	-3.4%	59.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a.(2)	0.0%	0.0%	0.0%	92.8%	0.0%	90.4%	91.4%	77.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a.(2)	47.2%	29.8%	7.8%	6.5%	0.0%	5.2%	8.0%	8.0%
Capital payments % of capital expenditure	8	18(1)c.19	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	-21.3%	7.7%	0.0%	19.1%	19.1%	19.1%	-33.1%	-57.5%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	8.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.3%	1.3%	1.8%	1.8%	0.0%	1.8%	2.0%	3.3%
Asset renewal % of capital budget	14	20(1)(vi)	42.9%	2.5%	0.0%	32.5%	0.0%	36.6%	38.2%	40.4%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

NC073 Emthanjeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28 February 2017

Description	Ref	Budget Year 2016/17						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	
		Budget	Adjusted	capital	Govt	Adjusts.		Budget	Budget	
R thousands		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		38 822	-	-	-	-	-	38 822	38 586	41 307
Local Government Equitable Share		36 197	-	-	-	-	-	36 197	36 686	39 607
Finance Management	3	1 625	-	-	-	-	-	1 625	1 700	1 700
EPWP Incentive		1 000	-	-	-	-	-	1 000	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		2 388	-	-	(1 227)	-	(1 227)	1 161	2 527	2 674
Health subsidy		1 227	-	-	(1 227)	-	(1 227)	-	1 288	1 363
Sport and Recreation		1 161	-	-	-	-	-	1 161	1 239	1 311
	4	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	41 210	-	-	(1 227)	-	(1 227)	39 983	41 113	43 981
Capital Transfers and Grants										
National Government:		14 602	-	-	(2 400)	-	(2 400)	12 202	14 342	13 798
Municipal Infrastructure Grant (MIG)		11 602	-	-	(2 400)	-	(2 400)	9 202	12 342	12 798
Integrated National Electrification Programme		3 000	-	-	-	-	-	3 000	2 000	1 000
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	14 602	-	-	(2 400)	-	(2 400)	12 202	14 342	13 798
TOTAL RECEIPTS OF TRANSFERS & GRANTS		55 812	-	-	(3 627)	-	(3 627)	52 185	55 455	57 779

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED, not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), error correction (section 28(2)(f)), functional shifts and any adjustments made under delegation by the AO since the budget was approved
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

NC073 Emthanjeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28 February 2017

Description	Ref	Budget Year 2016/17							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2017/18	+2 2018/19
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		38 822	-	-	-	-	-	38 822	38 586	41 307
Local Government Equitable Share		36 197	-	-	-	-	-	36 197	36 886	39 607
Finance Management		1 625	-	-	-	-	-	1 625	1 700	1 700
EPWP Incentive		1 000	-	-	-	-	-	1 000	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		2 388	-	-	(1 227)	-	(1 227)	1 161	2 527	2 674
Health subsidy		1 227	-	-	(1 227)	-	(1 227)	-	1 268	1 363
Sport and Recreation		1 161	-	-	-	-	-	1 161	1 239	1 311
		-	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
(insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
(insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		41 210	-	-	(1 227)	-	(1 227)	39 983	41 113	43 981
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		14 602	-	-	(2 400)	-	(2 400)	12 202	14 342	13 798
Municipal Infrastructure Grant (MIG)		11 602	-	-	(2 400)	-	(2 400)	9 202	12 342	12 798
Integrated National Electrification Programme		3 000	-	-	-	-	-	3 000	2 000	1 000
		-	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
(insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
(insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		14 602	-	-	(2 400)	-	(2 400)	12 202	14 342	13 798
Total capital expenditure of Transfers and Grants		55 812	-	-	(3 627)	-	(3 627)	52 185	55 455	57 779

References

- 1 Transfers/Grant expenditure must be separately listed for each allocation received
- 2 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- 3 Increases of funds approved under section 31 MFMA
- 4 Adjustments to funding allocations from National or Provincial Government
- 5 Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
- 6 E = B + C + D
- 7 Adjusted Budget F = (A or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28 February 2017

Description	Ref	Budget Year 2016/17						Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
R thousands									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		38 822	-	-	-	-	38 822	39 226	44 983
Conditions met - transferred to revenue		38 822	-	-	-	-	38 822	39 226	44 983
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		2 388	-	-	(1 227)	-	(1 227)	1 161	2 674
Conditions met - transferred to revenue		2 388	-	-	(1 227)	-	(1 227)	1 161	2 674
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		41 210	-	-	(1 227)	-	(1 227)	39 983	41 753
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		14 602	-	-	(2 400)	-	(2 400)	12 202	14 342
Conditions met - transferred to revenue		14 602	-	-	(2 400)	-	(2 400)	12 202	14 342
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		14 602	-	-	(2 400)	-	(2 400)	12 202	14 342
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		55 812	-	-	(3 627)	-	(3 627)	52 185	61 455
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

NC073 Emthambezini - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28 February 2017

Description	Ref	Budget Year 2016/17									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.		Budget	Budget	Budget
		6	7	8	9	10	11	12	13			
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
<i>(insert description)</i>	1	-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
<i>(insert description)</i>	2	-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State												
<i>(insert description)</i>	3	-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
<i>(insert description)</i>	4	-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities												
<i>(insert description)</i>	1	-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
<i>(insert description)</i>	2	-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												

NC073 Emthanzeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28 February 2017

Summary of remuneration	Rate	Budget Year 2016/17										% change
		Original Budget	Price Adjusted	Accum. Funds	Multi-year initial	Unfore. Unspent	Net. on Prev. Govt	Other Adjusts	Total Adjusts	Adjusted Budget		
		A	5	6	7	8	9	10	11	12		
		A1	B	C	D	E	F	G	H	I		
A Councillors (Public Office, Business and Other)												
Basic Salaries and Wages		3 451								3 451	0.0%	
Pension and LIF Contributions		-								-		
Medical Aid Contributions		-								-		
Motor Vehicle Allowance		1 150								1 150	0.0%	
Cellphone Allowance		395								395		
Housing Allowance		-								-		
Other benefits and allowances		-								-		
Sub Total - Councillors		5 046								5 046	0.0%	
% Increase			0%									
Senior Managers of the Municipality												
Basic Salaries and Wages		3 033								3 033	0.0%	
Pension and LIF Contributions		672								672	0.0%	
Medical Aid Contributions		115								115	0.0%	
Overtime		-								-		
Performance Bonus		-								-		
Motor Vehicle Allowance		755								755	0.0%	
Cellphone Allowance		138								138	0.0%	
Housing Allowance		-								-		
Other benefits and allowances		258								258		
Payments in lieu of leave		-								-		
Long service awards		-								-		
Post retirement benefit obligations		-								-		
Sub Total - Senior Managers of Municipality	5	6 781								6 781	0.0%	
% Increase			0%									
Other Municipal Staff												
Basic Salaries and Wages		40 768						(1 720)	(1 720)	47 048	-3.5%	
Pension and LIF Contributions		8 721						(560)	(560)	8 161	6.4%	
Medical Aid Contributions		1 810						-	-	1 810	0.0%	
Overtime		1 477						-	-	1 477	0.0%	
Performance Bonus		-						-	-	-		
Motor Vehicle Allowance		1 174						-	-	1 174	0.0%	
Cellphone Allowance		233						-	-	233	0.0%	
Housing Allowance		687						-	-	687		
Other benefits and allowances		1 179						-	-	1 179		
Payments in lieu of leave		-						-	-	-		
Long service awards		-						-	-	-		
Post retirement benefit obligations		58						-	-	58	0.0%	
Sub Total - Other Municipal Staff	5	64 067						(2 280)	(2 280)	61 777	-3.6%	
% Increase												
Total Personnel Municipality		74 884						(2 280)	(2 280)	72 604	-3.0%	
Board Members of Entities												
Basic Salaries and Wages		-								-		
Pension and LIF Contributions		-								-		
Medical Aid Contributions		-								-		
Overtime		-								-		
Performance Bonus		-								-		
Motor Vehicle Allowance		-								-		
Cellphone Allowance		-								-		
Housing Allowance		-								-		
Other benefits and allowances		-								-		
Board fees		-								-		
Payments in lieu of leave		-								-		
Long service awards		-								-		
Post retirement benefit obligations		-								-		
Sub Total - Board Members of Entities	5	-								-		
% Increase												
Senior Managers of Entities												
Basic Salaries and Wages		-								-		
Pension and LIF Contributions		-								-		
Medical Aid Contributions		-								-		
Overtime		-								-		
Performance Bonus		-								-		
Motor Vehicle Allowance		-								-		
Cellphone Allowance		-								-		
Housing Allowance		-								-		
Other benefits and allowances		-								-		
Payments in lieu of leave		-								-		
Long service awards		-								-		
Post retirement benefit obligations		-								-		
Sub Total - Senior Managers of Entities	5	-								-		
% Increase												
Other Staff of Entities												
Basic Salaries and Wages		-								-		
Pension and LIF Contributions		-								-		
Medical Aid Contributions		-								-		
Overtime		-								-		
Performance Bonus		-								-		
Motor Vehicle Allowance		-								-		
Cellphone Allowance		-								-		
Housing Allowance		-								-		
Other benefits and allowances		-								-		
Payments in lieu of leave		-								-		
Long service awards		-								-		
Post retirement benefit obligations		-								-		
Sub Total - Other Staff of Entities	5	-								-		
% Increase												
Total Municipal Entities		-								-		
TOTAL SALARY, ALLOWANCES & BENEFITS		74 884						(2 280)	(2 280)	72 604	-3.0%	
% Increase												
TOTAL MANAGERS AND STAFF		69 938						(2 280)	(2 280)	67 658	-3.3%	

1 Include Loans and advances where applicable if any reportable amounts only unphased compliance with 1164 of MFMA achieved
 2 If benefits in kind are provided the provision of long quarters the full market value must be shown as the cost to the municipality
 3 1/31 of the Systems Act
 4 Must agree to the sub total appearing on Table C1 (Employee cost)
 5 Includes pension payments and employer contributions to medical aid

Comments/Outcomes

- The original budget approved by council for the current year
- 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 (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note only where under spending could not reasonably be have for
- Increases of funds approved under section 21 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments caused by changes in funding allocations 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)(c)), error correction (see
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjani - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28 February 2017

Description	Ref	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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																	
Vote 1 - EXECUTIVE AND COUNCIL		1 367	82	180	74	355	824	100	67	58	44	51	1 093	4 255	4 090	6 673	
Vote 2 - FINANCE AND ADMINISTRATION		21 834	1 385	1 035	(50)	1 299	4 726	1 819	1 674	3 620	1 817	3 147	4 581	46 685	46 634	68 784	
Vote 3 - PLANNING AND DEVELOPMENT		-	250	-	-	-	450	-	323	-	560	114	(86)	1 610	1 691	2 429	
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-	1 288	1 363	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		71	66	77	646	80	59	85	55	145	32	182	446	1 942	1 987	2 545	
Vote 6 - PUBLIC SAFETY		180	130	38	164	475	30	319	599	1 278	2 175	1 050	(2 508)	3 930	7 623	12 576	
Vote 7 - SPORT AND RECREATION		1	10	5	9	35	58	33	-	4	-	8	(40)	123	131	216	
Vote 8 - ROAD TRANSPORT		0	4	1	4	12	2	1	5	646	219	500	813	2 207	1 141	14 001	
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - HOUSING SERVICES		683	3	3	3	3	3	3	3	3	4	3	(659)	41	44	72	
Vote 11 - WASTE MANAGEMENT		2 685	785	785	786	786	1 890	787	773	1 286	847	603	2 645	14 659	13 356	19 218	
Vote 12 - WASTE WATER MANAGEMENT		4 411	1 365	1 365	1 377	1 370	3 144	1 374	2 297	3 170	1 328	1 240	3 257	25 698	27 902	42 007	
Vote 13 - ELECTRICITY		5 907	7 827	7 180	5 800	5 895	6 993	6 196	4 396	14 311	5 007	6 904	13 236	89 653	92 542	148 572	
Vote 14 - WATER		4 359	2 112	14 403	2 240	4 156	3 479	2 790	1 517	3 214	895	1 078	(2 084)	38 160	44 173	50 953	
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		41 497	14 017	25 072	11 053	14 465	21 658	13 507	11 707	27 736	12 928	14 878	20 685	229 203	242 601	369 411	
Expenditure by Vote																	
Vote 1 - EXECUTIVE AND COUNCIL		741	1 015	1 255	880	888	1 053	916	1 082	1 180	1 532	1 033	2 438	14 054	15 904	16 959	
Vote 2 - FINANCE AND ADMINISTRATION		1 812	2 138	2 711	2 151	2 151	1 912	3 452	3 858	4 211	3 572	3 312	1 981	33 259	37 532	51 918	
Vote 3 - PLANNING AND DEVELOPMENT		708	938	652	601	601	667	915	1 179	1 286	704	955	2 807	12 022	11 902	15 039	
Vote 4 - HEALTH		-	-	5	1	1	3	2	19	21	-	-	98	148	199	329	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		550	610	803	679	679	657	680	1 741	1 897	909	1 559	875	11 649	13 307	16 510	
Vote 6 - PUBLIC SAFETY		540	476	506	657	657	626	576	1 041	1 135	709	569	1 087	8 579	11 047	15 094	
Vote 7 - SPORT AND RECREATION		276	282	392	324	324	429	345	400	436	380	305	761	4 654	5 039	6 209	
Vote 8 - ROAD TRANSPORT		653	680	750	777	777	781	865	1 294	1 411	1 550	1 245	6 303	17 086	17 967	25 372	
Vote 9 - OTHER		144	104	102	117	117	100	107	65	65	65	65	(511)	538	763	1 020	
Vote 10 - HOUSING SERVICES		199	174	235	164	164	162	154	129	141	177	142	558	2 400	2 586	2 936	
Vote 11 - WASTE MANAGEMENT		732	831	1 038	1 304	1 304	1 169	1 259	970	1 063	1 069	912	2 942	14 531	12 726	16 462	
Vote 12 - WASTE WATER MANAGEMENT		524	673	914	996	996	909	1 169	1 016	1 302	2 050	988	(655)	10 873	15 946	22 402	
Vote 13 - ELECTRICITY		8 772	8 366	7 647	5 214	5 214	4 928	5 065	4 278	3 955	5 824	5 158	6 356	72 776	74 457	119 910	
Vote 14 - WATER		566	1 011	453	1 225	1 225	877	1 687	1 110	1 210	1 099	925	3 363	14 750	15 480	24 066	
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		16 216	17 299	17 482	15 089	15 097	14 312	17 191	18 182	19 310	19 579	17 187	30 394	217 318	233 975	334 226	
Surplus/ (Deficit)		25 281	(3 282)	7 610	(4 036)	(632)	7 346	(3 685)	(6 474)	8 425	(6 651)	(2 309)	(9 709)	11 885	8 625	35 185	

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

NC073 Emthamhjeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 28 February 2017

Description - Standard classification	Rul	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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue - Standard																	
Governance and administration		23 200	1 467	1 215	25	1 654	5 549	1 919	1 741	3 678	1 861	3 197	5 674	51 180	50 723	75 457	
Executive and council		1 367	82	180	74	355	824	100	67	58	44	51	1 053	4 265	4 050	6 673	
Budget and treasury office		21 828	1 378	1 025	(57)	1 299	4 721	1 814	1 671	3 615	1 814	3 141	4 558	46 801	45 545	68 638	
Corporate services		6	7	10	7	6	5	5	2	5	3	3	23	84	89	146	
Community and public safety		934	208	123	822	592	150	400	656	1 430	2 210	1 243	(2 770)	6 037	11 072	16 774	
Community and social services		71	66	77	646	60	59	85	60	145	32	182	445	1 942	1 587	2 545	
Sport and recreation		180	130	38	9	35	58	33	4	4	—	8	(40)	123	131	216	
Public safety		683	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Economic and environmental services		0	254	1	4	12	452	1	328	646	779	614	727	3 816	2 832	16 430	
Planning and development		—	250	—	—	—	450	—	323	—	560	114	(86)	1 610	1 651	2 429	
Road transport		0	4	1	4	12	2	1	5	646	219	500	813	2 207	1 141	14 001	
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Trading services		17 343	12 089	23 733	10 203	(11 934)	15 507	11 147	8 983	21 982	8 078	9 824	31 156	168 169	174 401	254 152	
Electricity		5 907	7 827	7 180	5 800	5 855	6 993	5 196	4 356	14 311	5 007	6 504	13 236	59 553	52 542	148 572	
Water		4 359	2 112	14 403	2 240	(9 985)	3 479	3 479	1 517	3 214	885	2 780	12 057	38 160	44 173	50 953	
Waste water management		4 411	1 365	1 365	1 377	1 370	3 144	1 374	2 297	3 170	1 328	1 240	3 257	25 568	24 330	35 406	
Waste management		2 685	785	785	786	786	1 850	787	773	1 286	847	603	2 645	14 659	13 355	19 218	
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Revenue - Standard		41 497	14 017	25 072	11 033	324	21 636	13 307	11 707	27 736	12 938	14 878	34 826	229 203	239 078	352 812	
Expenditure - Standard																	
Governance and administration		2 553	3 153	3 966	3 030	4 548	3 065	4 368	4 940	5 391	5 104	4 345	2 910	47 313	53 437	68 877	
Executive and council		741	1 015	1 255	880	561	1 063	916	1 082	1 180	1 532	1 033	2 366	14 054	15 904	16 559	
Budget and treasury office		938	1 047	1 585	987	2 303	560	2 401	2 430	2 653	2 435	2 091	1 110	20 942	23 037	31 844	
Corporate services		874	1 090	1 126	1 163	1 284	952	1 051	1 427	1 558	1 137	1 221	(566)	12 318	14 458	20 074	
Community and public safety		1 585	1 542	1 840	1 825	2 025	1 877	1 758	3 330	3 630	2 174	2 586	3 178	27 429	32 178	41 078	
Community and social services		550	610	803	679	678	657	680	1 741	1 837	508	1 569	877	11 649	13 307	15 510	
Sport and recreation		276	282	392	324	334	429	345	400	436	300	300	751	4 654	5 039	6 209	
Public safety		540	416	506	657	646	626	576	1 041	1 135	709	569	837	8 579	11 047	15 054	
Housing		159	174	235	164	167	142	154	129	141	177	141	556	2 400	2 586	2 936	
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Economic and environmental services		1 381	1 619	1 402	1 378	1 717	1 448	1 779	2 474	2 696	2 254	2 209	8 771	29 108	29 800	40 412	
Planning and development		708	938	652	601	1 052	667	515	1 179	1 286	704	565	2 356	12 022	11 502	15 035	
Road transport		653	660	750	777	665	781	665	1 294	1 411	1 550	1 245	6 415	17 066	17 587	25 372	
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Trading services		10 593	10 881	10 032	8 739	8 358	7 883	9 180	7 373	7 529	9 983	7 982	14 377	112 930	117 709	162 840	
Electricity		8 772	8 366	7 647	5 214	5 072	4 528	5 065	4 278	3 955	5 824	5 158	8 499	72 776	74 457	119 510	
Water		566	1 011	453	1 225	1 101	877	1 167	1 110	1 210	1 099	925	3 354	14 750	15 480	24 066	
Waste water management		524	673	914	956	581	509	1 169	1 016	1 302	1 050	988	(630)	10 873	15 046	22 402	
Waste management		732	831	1 038	1 304	1 091	1 159	1 259	970	1 053	1 009	912	3 155	14 531	12 726	16 422	
Other		144	104	102	117	98	100	107	65	85	65	65	(492)	—	783	1 020	
Total Expenditure - Standard		16 516	17 299	17 462	15 009	16 747	14 312	17 191	18 182	19 310	19 579	17 187	28 745	217 318	233 975	334 226	
Surplus (Deficit) 1.		25 281	(3 282)	7 610	(4 036)	(16 423)	7 324	(3 883)	(6 474)	8 425	(6 651)	(2 309)	6 081	11 885	5 053	28 586	

References
1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

WC073 Emthanjani - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28 February 2017

Description	Rel	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	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																	
Property rates		15 666	1 210	850	(274)	1 122	1 218	1 270	1 077	1 075	1 163	1 355	4 632	30 665	30 915	51 010	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		4 444	5 318	4 955	3 847	3 933	4 449	4 215	2 717	4 610	5 382	7 169	5 179	56 217	59 373	97 565	
Service charges - water revenue		2 235	2 090	14 378	2 219	(10 008)	2 233	2 765	3 033	2 042	1 323	963	4 681	27 953	25 975	43 564	
Service charges - sanitation revenue		1 351	1 351	1 351	1 352	1 350	1 350	1 352	1 314	1 314	1 314	1 314	2 631	17 348	18 622	30 727	
Service charges - refuse		776	778	778	779	779	776	779	689	689	689	689	1 853	10 057	10 894	17 975	
Service charges - other		33	33	37	33	33	34	33	10	10	10	10	(159)	118	270	445	
Rental of facilities and equipment		65	72	72	67	75	59	97	-	-	-	-	279	786	732	885	
Interest earned - external investments		25	15	2	4	2	-	36	64	64	64	64	467	806	854	1 409	
Interest earned - outstanding debtors		69	77	84	158	102	99	92	84	58	68	73	(10)	954	1 011	1 669	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		149	96	37	154	470	15	291	42	463	1 075	826	(735)	2 882	6 935	11 444	
Licences and permits		32	33	34	36	39	24	29	47	252	381	501	1 100	2 508	2 097	3 460	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		15 204	393	161	714	140	9 385	487	-	7 299	-	-	6 201	39 983	41 753	47 657	
Other revenue		466	2 536	2 222	1 966	2 285	2 017	2 063	2 621	3 173	1 449	1 903	3 895	28 595	28 688	47 256	
Gains on disposal of PPE		0	15	111	(1)	-	-	-	10	10	10	10	(35)	130	139	148	
Total Revenue		40 817	14 017	25 072	11 053	324	21 658	13 507	11 707	21 059	12 928	14 878	29 981	217 001	228 259	355 613	
Expenditure By Type																	
Employee related costs		5 904	5 972	5 996	5 904	6 026	5 978	6 237	5 750	5 750	5 750	5 750	2 541	67 558	71 611	75 908	
Remuneration of councillors		367	321	419	387	401	387	443	399	399	399	399	726	5 046	5 122	5 481	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	7 441	7 441	11 786	19 447	
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	7 337	7 337	10 173	16 775	
Finance charges		105	63	149	146	11	186	24	568	558	558	558	2 553	5 468	6 143	9 731	
Bulk purchases		8 112	8 053	5 347	3 948	4 106	3 826	4 108	7 116	5 041	4 570	3 784	(900)	57 123	60 834	100 377	
Other materials		346	333	625	922	900	1 039	1 280	775	2 545	1 888	1 417	4 691	16 771	18 864	30 971	
Contracted services		253	474	532	531	1 185	172	676	1 004	1 573	1 242	771	(530)	7 882	10 565	17 432	
Grants and subsidies		430	-	-	-	-	-	-	-	-	-	-	(430)	-	-	-	
Other expenditure		700	2 073	4 393	3 250	4 119	2 724	4 413	2 581	3 444	5 172	4 508	5 317	42 692	38 877	58 106	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		16 216	17 299	17 462	15 089	16 747	14 312	17 191	18 182	19 310	19 579	17 187	28 745	217 318	233 975	334 226	
Surplus/(Deficit)		24 601	(3 282)	7 610	(4 036)	(16 423)	7 346	(3 684)	(6 474)	1 748	(6 651)	(2 309)	1 236	(317)	(5 717)	21 387	
Transfers recognised - capital		680	-	-	-	-	-	-	-	6 677	-	-	4 845	12 202	14 342	13 798	
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		25 281	(3 282)	7 610	(4 036)	(16 423)	7 346	(3 684)	(6 474)	8 425	(6 651)	(2 309)	6 081	11 885	8 625	35 185	

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C-1

NC073 Emthanjani - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28 February 2017

Ref	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 Adjusted Budget	Budget Year +1 2017/18 Adjusted Budget	Budget Year +2 2018/19 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	Cash Receipts by Source																
	Property rates	1 179	2 564	1 924	1 390	3 906	1 155	1 023	1 067	1 059	1 065	1 129	10 502	27 999	28 235	49 905	
	Property rates - rates & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Service charges - electricity revenue	3 354	4 149	5 956	3 644	4 716	3 212	6 269	4 252	4 842	5 169	5 478	952	52 134	56 426	67 691	
	Service charges - water revenue	1 407	1 281	1 477	1 534	1 156	1 448	2 072	2 165	2 432	3 233	3 461	1 727	23 512	25 449	41 408	
	Service charges - sanitation revenue	732	592	1 044	1 103	782	683	1 107	1 332	1 627	1 654	1 571	1 354	13 980	15 131	16 467	
	Service charges - refuse	595	661	710	780	409	377	665	605	637	646	605	372	6 971	7 545	6 583	
	Service charges - other	33	33	37	33	33	34	33	10	10	10	10	(27)	249	270	132	
	Rental of facilities and equipment	65	72	72	67	75	59	97	64	74	34	24	(18)	686	770	734	
	Interest earned - external investments	25	15	2	4	2	-	36	67	67	67	67	454	805	830	863	
	Interest earned - outstanding debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines	149	56	37	154	470	15	291	889	459	759	781	2 444	6 543	6 670	7 076	
	Licences and permits	32	33	34	35	39	24	29	365	249	377	456	263	1 978	1 938	2 359	
	Agency services	15 204	250	-	561	-	9 224	-	-	7 299	-	-	7 426	39 593	41 753	47 657	
	Transfer receipts - operational	466	2 536	2 222	1 966	2 285	2 017	2 063	2 395	1 400	2 719	1 509	3 621	25 197	26 567	43 475	
	Other revenue	23 190	12 842	43 554	11 280	33 942	18 248	13 690	13 212	20 216	15 755	15 130	29 069	200 037	212 149	284 431	
	Cash Receipts by Source																
	Other Cash Flows by Source																
	Transfers receipts - capital	660	-	7 283	-	4 904	-	-	-	2 415	-	-	(3 088)	12 282	14 342	13 798	
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Proceeds on disposal of PPE	-	16	111	(1)	-	-	-	-	-	-	-	6	130	139	148	
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Increase (decrease) in consumer deposits	8	14	2	2	6	5	4	11	6	12	10	14	96	90	71	
	Decrease (increase) in non-current debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Cash Receipts by Source	23 878	12 711	20 950	11 281	33 918	23 190	13 694	13 281	22 638	15 787	15 140	28 009	212 467	228 720	298 449	
	Cash Payments by Type																
	Employee related costs	5 904	5 972	5 956	5 904	6 026	5 978	6 237	5 205	5 205	5 105	5 005	4 304	56 640	73 073	77 674	
	Remuneration of councillors	367	321	419	387	401	387	443	435	435	435	435	483	4 948	5 015	5 269	
	Finance charges	105	63	149	146	11	156	24	551	562	573	573	2 543	5 468	6 143	9 731	
	Bulk purchases - Electricity	8 034	7 658	5 482	3 752	3 814	3 626	3 700	3 281	3 469	3 918	4 427	2 942	54 302	55 359	90 659	
	Bulk purchases - Water & Sewer	78	406	(135)	196	252	378	378	215	217	217	205	275	2 440	2 736	4 315	
	Other materials	346	333	625	922	900	1 039	1 250	1 789	1 693	1 288	1 161	5 181	16 771	18 664	30 971	
	Contracted services	253	474	522	531	1 185	172	676	1 075	1 012	763	524	665	7 882	10 565	17 432	
	Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and grants - other	430	(430)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other expenditure	700	2 503	4 351	3 250	4 119	2 724	4 413	2 222	3 008	3 135	3 254	7 465	41 143	35 533	39 397	
	Cash Payments by Type	16 216	17 299	17 420	15 089	18 747	14 312	17 191	14 875	15 780	15 423	15 664	23 812	198 825	207 287	275 648	
	Other Cash Flows/Payments by Type																
	Capital assets	442	2 113	691	1 449	1 347	(163)	799	1 791	3 222	1 115	310	5 023	18 339	20 405	22 005	
	Repayment of borrowing	-	-	334	-	-	-	-	-	354	-	-	-	688	-	-	
	Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Cash Payments by Type	16 658	19 412	18 645	16 538	18 094	14 140	17 691	16 646	19 384	16 537	15 964	28 835	218 652	227 692	297 654	
	NET INCREASE/(DECREASE) IN CASH HELD	7 220	(8 702)	2 305	(5 258)	(4 175)	9 049	(4 297)	(3 383)	3 274	(771)	(823)	(2 826)	(6 385)	(972)	795	
	Cash/cash equivalents at the month/year beginning	7 521	14 744	9 042	10 348	5 091	916	9 565	5 668	2 285	5 558	4 788	3 964	7 524	1 139	1 667	
	Cash/cash equivalents at the month/year end	14 741	8 042	10 348	5 091	916	9 565	5 668	2 285	5 558	4 788	3 964	1 139	1 139	1 67	962	

NC073 Emthanjani - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28 February 2017

Ref	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 +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			
R thousands																		
1	<u>Multi-year expenditure appropriation</u>																	
	Vote 1 - EXECUTIVE AND COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - FINANCE AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - SPORT AND RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - ROAD TRANSPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - HOUSING SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - WASTE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - WASTE WATER MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - ELECTRICITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - (NAME OF VOTE 15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Capital Multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Single-year expenditure appropriation</u>																	
	Vote 1 - EXECUTIVE AND COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - FINANCE AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - SPORT AND RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - ROAD TRANSPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - OTHER	42	2 113	14	892	822	(179)	799	-	-	-	-	-	-	-	-	-	-
	Vote 10 - HOUSING SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - WASTE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - WASTE WATER MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - ELECTRICITY	400	-	714	525	525	-	-	1 687	1 163	280	105	2 049	5 400	2 815	500	359	-
	Vote 14 - WATER	-	-	-	-	-	-	-	-	732	-	3 455	-	5 422	-	-	-	-
	Vote 15 - (NAME OF VOTE 15)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Capital single-year expenditure sub-total	442	2 113	891	1 449	1 347	(163)	799	2 059	2 278	310	5 023	18 339	20 405	22 006	-	-	-
2	Total Capital Expenditure	442	2 113	891	1 449	1 347	(163)	799	2 059	2 278	310	5 023	18 339	20 405	22 006	-	-	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5



NC073 Emthanjeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 28 February 2017

Ref	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
	Capital Expenditure - Standard															
	Governance and administration															
	Executive and council															
	Budget and treasury office															
	Corporate services															
	Community and public safety															
	Community and social services															
	Sport and recreation															
	Public safety															
	Housing															
	Health															
	Economic and environmental services															
	Planning and development															
	Road transport															
	Environmental protection															
	Trading services															
	Electricity															
	Water															
	Waste water management															
	Waste management															
	Other															
	Total Capital Expenditure - Standard	442	2 113	891	1 449	1 347	(163)	799	1 791	2 059	2 278	310	5 023	18 339	20 405	22 006

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

NC073 Emthanjani - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28 February 2017

Description	Ref	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unexpd.	Nat. or Prov Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Capital expenditure on new assets by Asset Class/Sub-class		13 992	-	-	-	-	(2 400)	-	(2 400)	11 592	12 612	13 118	
Infrastructure													
Infrastructure - Road transport		1 000	-	-	-	-	-	-	-	1 000	7 212	12 118	
Roads, Pavements & Bridges		1 000	-	-	-	-	-	-	-	1 000	7 212	12 118	
Storm water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		4 800	-	-	-	-	-	-	-	4 800	3 565	1 000	
Generation		-	-	-	-	-	-	-	-	-	-	-	
Transmission & Retention		4 800	-	-	-	-	-	-	-	4 800	3 565	1 000	
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		7 322	-	-	-	-	(2 400)	-	(2 400)	4 922	-	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	-	-	
Retention		7 322	-	-	-	-	(2 400)	-	(2 400)	4 922	-	-	
Infrastructure - Sanitation		870	-	-	-	-	-	-	-	870	1 435	-	
Retention		-	-	-	-	-	-	-	-	-	-	-	
Sewerage purification		870	-	-	-	-	-	-	-	870	1 435	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Ryke		-	-	-	-	-	-	-	-	-	-	-	
Transportation	2	-	-	-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	-	-	
Other	3	-	-	-	-	-	-	-	-	-	-	-	
Community													
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-	
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-	
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	
Community halls		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-	
Security and policing		-	-	-	-	-	-	-	-	-	-	-	
Buses		-	-	-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries		-	-	-	-	-	-	-	-	-	-	-	
Social rental housing		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets													
Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Investment properties													
Housing development		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Other assets													
General vehicles		-	-	-	-	-	-	-	-	-	-	-	
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-	
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Agricultural assets													
LCI sub-class		-	-	-	-	-	-	-	-	-	-	-	
Biological assets													
LCI sub-class		-	-	-	-	-	-	-	-	-	-	-	
Intangibles													
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	
Other (not sub-class)		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets to be adjusted	1	13 992	-	-	-	-	(2 400)	-	(2 400)	11 592	12 612	13 118	
Specialised vehicles	18												
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	-	-	

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes Land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- 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 (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other Adjustments' proposed to be approved, including revenue under-collection (MFMA section 28(2)(ii)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (see 18)
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

HC073 Emthanjeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 20 February 2017

Description	Ref	Budget Year 2016/17									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unresd.	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		
R (thousands)												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		4 457	-	-	-	-	-	-	-	4 457	5 148	4 675
Infrastructure - Road transport		3 105	-	-	-	-	-	-	-	3 105	3 964	2 920
Roads, Pavements & Bridges		3 105	-	-	-	-	-	-	-	3 105	3 964	2 920
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		600	-	-	-	-	-	-	-	600	636	1 049
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retiulation		600	-	-	-	-	-	-	-	600	636	1 049
Cable Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		500	-	-	-	-	-	-	-	500	500	350
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		500	-	-	-	-	-	-	-	500	500	350
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		220	-	-	-	-	-	-	-	220	15	300
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Coverage purification		220	-	-	-	-	-	-	-	220	15	300
Infrastructure - Other		32	-	-	-	-	-	-	-	32	34	56
Refuse		32	-	-	-	-	-	-	-	32	34	56
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		322	-	-	-	-	-	-	-	322	332	509
Parks & gardens		25	-	-	-	-	-	-	-	25	25	30
Sports Fields & stadia		45	-	-	-	-	-	-	-	45	40	38
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		225	-	-	-	-	-	-	-	225	233	365
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		12	-	-	-	-	-	-	-	12	14	56
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 980	-	-	-	-	-	-	-	1 980	2 311	3 794
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		473	-	-	-	-	-	-	-	473	517	754
Computers - hardware/equipment		200	-	-	-	-	-	-	-	200	212	311
Furniture and other office equipment		226	-	-	-	-	-	-	-	226	240	396
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Care Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		333	-	-	-	-	-	-	-	333	353	562
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		735	-	-	-	-	-	-	-	735	989	1 611
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Information		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (not sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	6 747	-	-	-	-	-	-	-	6 747	7 792	8 689

Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18c) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbone (e.g. fibre optic, WFI) infrastructure for economic development purposes
- Work in progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- 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 (section 18(1)(b) and section 18(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
- Increase of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments in funding allocations from National or Provincial Government
- Adjusts = Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A02 etc) + G
- Bases used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Clothes, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance

NC073 Emthanjeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28 February 2017

Description	Ref	Budget Year 2016/17									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		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		3 470	--	--	--	--	--	--	--	3 470	3 789	6 151
Infrastructure - Road transport		628	--	--	--	--	--	--	--	628	562	1 090
Roads, Pavements & Bridges		329	--	--	--	--	--	--	--	329	259	575
Storm water		300	--	--	--	--	--	--	--	300	300	524
Infrastructure - Electricity		1 545	--	--	--	--	--	--	--	1 545	1 848	2 783
Generation		--	--	--	--	--	--	--	--	--	--	--
Transmission & Retulation		1 067	--	--	--	--	--	--	--	1 067	1 362	2 153
Street Lighting		478	--	--	--	--	--	--	--	478	486	631
Infrastructure - Water		1 231	--	--	--	--	--	--	--	1 231	1 304	2 152
Dams & Reservoirs		700	--	--	--	--	--	--	--	700	212	350
Water purification		--	--	--	--	--	--	--	--	--	--	--
Retulation		1 030	--	--	--	--	--	--	--	1 030	1 092	1 802
Infrastructure - Sanitation		66	--	--	--	--	--	--	--	66	70	116
Retulation		66	--	--	--	--	--	--	--	66	70	116
Sewerage purification		--	--	--	--	--	--	--	--	--	--	--
Infrastructure - Other		--	--	--	--	--	--	--	--	--	--	--
Refuse		--	--	--	--	--	--	--	--	--	--	--
Transportation		--	--	--	--	--	--	--	--	--	--	--
Gas		--	--	--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--	--	--
Community		2 037	--	--	--	--	--	--	--	2 037	2 302	4 263
Parks & gardens		--	--	--	--	--	--	--	--	--	--	--
Sports Fields & stadia		--	--	--	--	--	--	--	--	--	--	--
Swimming pools		--	--	--	--	--	--	--	--	--	--	--
Community halls		--	--	--	--	--	--	--	--	--	227	373
Libraries		--	--	--	--	--	--	--	--	--	--	--
Recreational facilities		--	--	--	--	--	--	--	--	--	--	--
Fire safety & emergency		1 918	--	--	--	--	--	--	--	1 918	1 840	3 548
Security and policing		--	--	--	--	--	--	--	--	--	--	--
Buses		--	--	--	--	--	--	--	--	--	--	--
Clinics		--	--	--	--	--	--	--	--	--	--	--
Museum & Art Galleries		--	--	--	--	--	--	--	--	--	--	--
Cemeteries		--	--	--	--	--	--	--	--	--	--	--
Social rental housing		--	--	--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--	--	84
Miscellaneous		--	--	--	--	--	--	--	--	--	--	--
Buildings		--	--	--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Housing development		--	--	--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--	--	--
Other assets		9 740	--	--	--	--	--	--	--	9 740	11 282	18 005
General vehicles		5 390	--	--	--	--	--	--	--	5 390	6 864	11 688
Specialised vehicles		--	--	--	--	--	--	--	--	--	--	--
Plant & equipment		963	--	--	--	--	--	--	--	963	1 074	1 260
Computers - hardware/equipment		624	--	--	--	--	--	--	--	624	633	770
Furniture and other office equipment		891	--	--	--	--	--	--	--	891	965	999
Abattoirs		--	--	--	--	--	--	--	--	--	--	--
Markets		--	--	--	--	--	--	--	--	--	--	--
Cult Land and Buildings		--	--	--	--	--	--	--	--	--	--	--
Other Buildings		1 697	--	--	--	--	--	--	--	1 697	1 571	2 584
Other Land		--	--	--	--	--	--	--	--	--	--	--
Surplus Assets - (Investment or Inventory)		--	--	--	--	--	--	--	--	--	--	--
Other		116	--	--	--	--	--	--	--	116	95	503
Agricultural assets		--	--	--	--	--	--	--	--	--	--	--
Land sub-class		--	--	--	--	--	--	--	--	--	--	--
Biological assets		--	--	--	--	--	--	--	--	--	--	--
Land sub-class		--	--	--	--	--	--	--	--	--	--	--
Intangibles		1 523	--	--	--	--	--	--	--	1 523	1 575	2 552
Computers - software & programming		1 523	--	--	--	--	--	--	--	1 523	1 575	2 552
Other (Int sub-class)		--	--	--	--	--	--	--	--	--	--	--
Total Repairs and Maintenance Expenditure to be adjusted		16 771	--	--	--	--	--	--	--	16 771	18 964	30 971
Specialised vehicles		--	--	--	--	--	--	--	--	--	--	--
Refuse		--	--	--	--	--	--	--	--	--	--	--
Fare		--	--	--	--	--	--	--	--	--	--	--
Conservancy		--	--	--	--	--	--	--	--	--	--	--
Ambulances		--	--	--	--	--	--	--	--	--	--	--

- References**
- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
 - Airports, Car Parks, Bus Terminals and Taxi Ranks
 - For example - technology backbone (e.g. fibre optic, WFI infrastructure) for economic development purposes
 - Work in progress/under construction to be budgeted under the respective divn
 - Infrastructure includes land and buildings required by that infrastructure and vehicle/plant & equipment used by the service provided by that infrastructure
 - Donated/contributed & leased assets to be included within the respective sub-class
 - 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/asset funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
 - Increases of funds approved under section 31 MFMA
 - Adjustments approved in accordance with section 28 MFMA
 - Adjustments to funding allocations 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 (sec
 - G = B + C + D + E + F
 - Adjusted Budget H = (A or A1/2 etc) + G
 - Buses used to provide a service to the community
 - Not municipal contributions to the 'top structure' being built using the housing subsidies
 - Statues, art collections, medals etc.
 - Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

(Rec'd balance

NC073 Emthamneni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28 February 2017

Description	Ref	Budget Year 2016/17									Budget Year 2017/18	Budget Year 2018/19
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore Unavoid	Net 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		
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		3 832	-	-	-	-	-	-	-	3 832	5 536	8 081
Infrastructure - Road transport		1 526	-	-	-	-	-	-	-	1 526	2 827	4 534
Roads, Pavements & Bridges		1 526	-	-	-	-	-	-	-	1 526	2 827	4 534
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		510	-	-	-	-	-	-	-	510	560	698
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reclamation		510	-	-	-	-	-	-	-	510	560	698
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		950	-	-	-	-	-	-	-	950	1 110	1 779
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reclamation		950	-	-	-	-	-	-	-	950	1 110	1 779
Infrastructure - Sanitation		611	-	-	-	-	-	-	-	611	793	1 272
Reclamation		611	-	-	-	-	-	-	-	611	793	1 272
Cover age purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		235	-	-	-	-	-	-	-	235	248	398
Refuse		235	-	-	-	-	-	-	-	235	248	398
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		1 323	-	-	-	-	-	-	-	1 323	1 686	2 703
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		505	-	-	-	-	-	-	-	505	713	1 144
Libraries		406	-	-	-	-	-	-	-	406	515	857
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		158	-	-	-	-	-	-	-	158	186	234
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		138	-	-	-	-	-	-	-	138	144	231
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		140	-	-	-	-	-	-	-	140	140	237
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		22	-	-	-	-	-	-	-	22	24	38
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		22	-	-	-	-	-	-	-	22	24	38
Other assets		2 157	-	-	-	-	-	-	-	2 157	2 925	3 153
General vehicles		309	-	-	-	-	-	-	-	309	379	608
Specialised vehicles	18	1 448	-	-	-	-	-	-	-	1 448	2 092	3 016
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		127	-	-	-	-	-	-	-	127	134	214
Furniture and other office equipment		13	-	-	-	-	-	-	-	13	13	21
Abitares		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		54	-	-	-	-	-	-	-	54	87	92
Other Buildings		207	-	-	-	-	-	-	-	207	250	439
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	7 337	-	-	-	-	-	-	-	7 337	10 173	16 775
Specialised vehicles	18	1 448	-	-	-	-	-	-	-	1 448	2 092	3 016
Police		1 448	-	-	-	-	-	-	-	1 448	2 092	3 016
Fire		-	-	-	-	-	-	-	-	-	-	-
Emergency		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

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- Statues, art collections, medals etc.
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check balance

Municipal Manager's quality certification

1.1 Municipal manager's quality certificate

I Isak Visser municipal manager of Emthanjeni 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 annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name

Isak Visser

Municipal manager of Emthanjeni Municipality

Signature

[Handwritten Signature]

Date

13/03/2017