

EMTHANJENI MUNICIPALITY



Final Adjustments Budget 2018 – 2019

cia

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Executive Mayor's Budget Speech

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.

**The Adjustment
Budget: Executive
Summary**

Executive Summary

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 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 2018/2019:

- *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, Water, Refuse and Sewerage Revenue as a result of non-payment*
- *Decrease in Own Capital Expenditure*
- *Decrease in 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) Prioritizing Travel and Subsistence claims and ensuring value is added when the Municipality is represented by Councilors, Directors or officials*
- (iv) Ensuring that Telephone Costs and other general expenses are strictly contained*
- (v) Ensuring that Capital Grants are spent timeously for their purposes and no funds have to be returned to National Treasury.*

Financial Implications

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2018/2019. 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 2018/2019 financial year decreases from R287 133 533 to R279 982 982. The total Capital and Operating expenditure for the Adjustment Budget of 2018/2019 financial year decreases from R303 333 861 to R299 628 102.

1. Electricity Revenue decreases from R58 374 363 to R56 141 402.
2. Refuse Revenue decreases from R12 572 442 to R10 517 089.
3. Sewerage Revenue decreases from R20 780 006 to R18 333 749.
4. Water Revenue decreases from R32 364 669 to R30 062 687.
5. Total Municipal Service Charges decrease from R124 266 152 to R 115 229 599
6. Grants and Subsidies are also affected by changes in the Adjustments Budget:
 - (i) Operating Subsidy will increase with R86 000 as the roll-over application for unspent funds on the EPWP grant from the 2017/2018 financial year has been approved.
 - (ii) Capital Grants and Subsidies will increase with R1 800 000 as the roll-over application for unspent funds on the WSIG from the 2017/2018 financial year has been approved.
7. Bad Debts will be reduced from R8 000 943 to R7 000 943 mainly as a result of the reduction of budgeted revenue.
8. Own Capital Expenditure will be reduced from R6 246 050 to R 5 643 450.
9. Finance Costs will decrease from R2 219 085 to R1 428 525.
10. General expenditure will decrease from R28 429 275 to R27 872 959.

**Extract of
Council
Resolutions**

1
RAADSVERGADERING / COUNCIL MEETING
2019/02/28

EMTHANJENI MUNISIPALITEIT



EMTHANJENI MUNICIPALITY

RAADSVERGADERING

COUNCIL MEETING

28 FEBRUARIE / FEBRUARY 2019

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RAADSVERGADERING / COUNCIL MEETING
2019/02/28

MUNISIPALITEIT EMTHANJENI MUNICIPALITY

Posbus / PO Box 42
DE AAR
7000

Februarie / February 2019

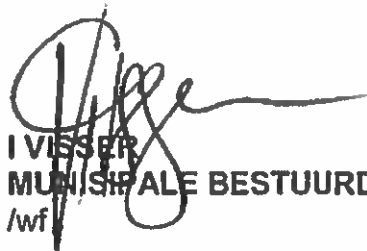
RAADSLID / COUNCILLOR

Kennis geskied hiermee ingevolge Artikel 19(a) van die Wet op Plaaslike Regering: Munisipale Stelsels dat 'n Raadsvergadering gehou sal word op **DONDERDAG, 28 FEBRUARIE 2019** om 09:00 in die **RAADSAAL, DE AAR**.

Die vergadering sal oop wees vir die publiek.

*Notice is hereby given in terms of Section 19(a) of the Local Government: Municipal Systems that a Council Meeting will be held on **THURSDAY, 28 FEBRUARY 2019** at 09:00 in the **COUNCIL CHAMBER, DE AAR**.*

The meeting will be open to the public.



I VISSER
MUNISIPALE BESTUURDER / MUNICIPAL MANAGER
/wf



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RAADSVERGADERING / COUNCIL MEETING
2019/02/28

INHOUDSOPGAWE / INDEX

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18.1	VERSTRYKING VAN KONTRAK: MNR MJV OWIES: DIREKTEUR DIREKTORAAT INFRASTRUKTUUR DIENSTE / EXPIRY OF CONTRACT: MR MJV OWIES: DIRECTOR INFRASTRUCTURE SERVICES (SP)	25 - 27

NOTULES VIR BEKRAGTING / MINUTES FOR ADOPTION

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17.2	VERANDERING IN HOëVLAKDOELWITTE – DLBIP 2018/2019 / CHANGE TO HIGH LEVEL OBJECTIVES SDBIP 2018/2019 (5/19/1/1/12)	RV 13 – RV 24

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RAADSVERGADERING / COUNCIL MEETING
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17. VERSLAE VIR OORWEGING / REPORTS FOR CONSIDERATION

17.1 EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2018/2019 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 2018/2019:

- *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.*
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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.*
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- (iv) Ensuring that Telephone Costs and other general expenses are strictly contained*
- (v) Ensuring that Capital Grants are spent timeously for their purposes and no funds have to be returned to National Treasury.*

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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 2018/2019. 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:

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- 10. General expenditure will decrease from R28 429 275 to R27 872 959.*

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4. Voorgestelde Aanbeveling / Proposed Recommendation

1. *That the Adjustments Budget for 2018/2019 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 2018/2019 B1 Budget Schedule is attached as RV 1 to RV 12.

7. Besluit van die Raad / Resolution of Council

1. *That the Adjustments Budget for 2018/2019 is adopted by Council.*
2. *That all submissions with regard to the Adjustments Budget be made to the Provincial Treasury.*

Proposed: Councillor HJ Rust
Seconded: Councillor RR Faul

OK

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17.2 VERANDERING IN HOËVLAKDOELWITTE – DLBIP 2018/2019 / CHANGE TO HIGH LEVEL OBJECTIVES SDBIP 2018/2019 (5/19/1/1/12)

1. Agtergrond / Background

Die Dienslewering en Begrotingsimplementeringsplan het ten doel om die hoëvlak sleutelprestasie-areas aan te dui asook die teikendatums waarteen die uitkomste gemeet word.

By nadere ondersoek, het dit duidelik geword dat die doelwitte en teikens so verander moet word dat dit nou tred hou met die werklikhede van die Aanpassingsbegroting. Die Raad moet toestemming verleen vir sulke aanpassings en veranderinge.

Die volgende Sleutelprestasie-aanwysers word deur die verandering geraak:

SPA	DIREKTORAAT
TL 5	Korporatiewe Dienste
TL 6	Korporatiewe Dienste
TL 8	Korporatiewe Dienste
TL 14	Gemeenskapsdienste
TL 20	Gemeenskapsdienste
TL 21	Gemeenskapsdienste
TL 22	Gemeenskapsdienste
TL41	Finansiële Dienste
TL 44	Finansiële Dienste
TL 48	Finansiële Dienste
TL 51	Infrastruktuurdienste
TL 60	Infrastruktuurdienste

The objective of the Service Delivery and Budget Implementation Plan is to identify key high level performance areas as well as target dates for the measurement of the results.

On closer examination it became evident that the objectives and targets have to be changed in such a way that they are now aligned with the realities of the Adjustments Budget. Council must grant permission for such changes and adjustments.

The following Key Performance Indicators will be affected by the change:

SPA	DIREKTORAAT
TL 5	Corporate Services
TL 6	Corporate Services
TL 8	Corporate Services
TL 14	Community Services
TL 20	Community Services
TL 21	Community Services

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TL 22	Community Services
TL41	Financial Services
TL 44	Financial Services
TL 48	Financial Services
TL 51	Infrastructure Services
TL 60	Infrastructure Services

2. Regsimplikasies / Legal Implications

Die DLBIP is die meetinstrument waarteen die Raad die Artikel 56-amptenare meet en enige verandering verg 'n Raadsbesluit.

The SDBIP is the instrument used by Council for evaluating Section 56 officials and any change necessitates a Council resolution.

3. Finansiële Implikasies / Financial Implications

Geen / None

4. Voorgestelde Aanbeveling / Proposed Recommendation

Dat die Raad die voorgestelde veranderings op die Topvlak-DLBIP per direktoraat goedkeur.

That Council approve the proposed changes to the Top Level SDBIP per directorate.

OK

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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

Dat die voorgestelde aanbeveling oorweeg word.

That the proposed recommendation be considered.

6. Aanhangsels / Attachments

Verandering in Hoëvlakdoewitte – DLBIP 2018/2019 word aangeheg as RV 13 tot RV 24.

Change to High Level Objectives SDBIP 2018/2019 is attached as RV 13 to RV 24.

7. Besluit van die Raad / Resolution of Council

Dat die Raad die voorgestelde veranderinge op die Topvlak-DLBIP per direktoraat goedkeur.

That Council approves the proposed changes to the Top Level SDBIP per directorate.

Proposed: Councillor HJ Rust

Seconded: Councillor RR Faul

OK

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RAADSVERGADERING / COUNCIL MEETING
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19. KENNISGEWING VAN MOSIE / NOTICE OF MOTION

Geen / None

20. QUESTIONS

Geen / None

21. URGENT REPORTS – ALLOWED ONLY WITH THE CONSENSUS OF THE CHAIRPERSON

Geen / None

22. SLUITING / CLOSURE

Die vergadering sluit om 09:45

The meeting closed at 09:45



VOORSITTER / CHAIRPERSON



DATUM / DATE

Budget Schedules

NC073 Emthanjeni - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2019/20									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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands	1, 4												
Revenue - Functional													
Governance and administration		53 962	-	-	-	-	-	-	-	53 962	57 450	60 979	
Executive and council		4 545	-	-	-	-	-	-	-	4 545	4 916	5 283	
Finance and administration		19 522	-	-	-	-	-	-	-	19 522	20 750	21 994	
Internal audit		29 895	-	-	-	-	-	-	-	29 895	31 784	33 702	
Community and public safety		6 857	-	-	-	-	-	-	-	6 857	7 338	7 740	
Community and social services		1 542	-	-	-	-	-	-	-	1 542	1 786	1 823	
Sport and recreation		173	-	-	-	-	-	-	-	173	183	193	
Public safety		5 096	-	-	-	-	-	-	-	5 096	5 320	5 673	
Housing		46	-	-	-	-	-	-	-	46	49	51	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		13 506	-	-	-	-	86	-	86	13 592	12 697	13 167	
Planning and development		13 001	-	-	-	-	86	-	86	13 087	12 157	12 589	
Road transport		505	-	-	-	-	-	-	-	505	540	578	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		212 808	-	-	-	-	1 800	(9 037)	(7 237)	205 572	189 833	196 972	
Energy sources		88 946	-	-	-	-	-	(2 233)	(2 233)	86 713	92 740	98 128	
Water management		76 304	-	-	-	-	1 800	(2 302)	(502)	75 802	46 408	44 952	
Waste water management		29 552	-	-	-	-	-	(2 446)	(2 446)	27 106	31 492	33 483	
Waste management		18 006	-	-	-	-	-	(2 055)	(2 055)	15 950	19 192	20 409	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	287 134	-	-	-	-	1 886	(9 037)	(7 151)	279 983	267 318	278 858	
Expenditure - Functional													
Governance and administration		55 414	-	-	-	-	-	(1 079)	(1 079)	54 335	56 829	59 033	
Executive and council		15 901	-	-	-	-	-	891	891	16 792	15 742	16 112	
Finance and administration		39 513	-	-	-	-	-	(1 970)	(1 970)	37 543	41 087	42 921	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		31 321	-	-	-	-	-	(557)	(557)	30 764	32 884	34 284	
Community and social services		13 559	-	-	-	-	-	(88)	(88)	13 471	14 364	14 940	
Sport and recreation		5 388	-	-	-	-	-	(155)	(155)	5 233	5 617	5 837	
Public safety		9 795	-	-	-	-	-	(266)	(266)	9 530	10 204	10 698	
Housing		2 420	-	-	-	-	-	(47)	(47)	2 373	2 531	2 633	
Health		160	-	-	-	-	-	(2)	(2)	158	167	175	
Economic and environmental services		31 793	-	-	-	-	-	2 525	2 525	34 318	32 107	33 455	
Planning and development		13 761	-	-	-	-	-	3 155	3 155	16 916	13 305	13 866	
Road transport		18 032	-	-	-	-	-	(630)	(630)	17 402	18 802	19 589	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		126 937	-	-	-	-	-	(1 871)	(1 871)	125 066	132 792	141 238	
Energy sources		80 307	-	-	-	-	-	(618)	(618)	79 689	83 962	89 996	
Water management		16 073	-	-	-	-	-	(265)	(265)	15 808	16 685	17 453	
Waste water management		17 300	-	-	-	-	-	(515)	(515)	16 785	18 246	19 258	
Waste management		13 257	-	-	-	-	-	(473)	(473)	12 784	13 899	14 531	
Other		697	-	-	-	-	-	(181)	(161)	536	720	744	
Total Expenditure - Functional	3	246 162	-	-	-	-	-	(1 142)	(1 142)	245 020	255 332	268 754	
Surplus/ (Deficit) for the year		40 972	-	-	-	-	1 886	(7 894)	(6 008)	34 963	11 986	10 104	

References

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

NC073 Emthanjeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2020/21	+2 2021/22
R thousands												
Revenue By Source												
Property rates	2	29 289	-	-	-	-	-	-	-	29 289	30 754	32 292
Service charges - electricity revenue	2	58 374	-	-	-	-	-	(2 233)	(2 233)	56 141	61 585	64 972
Service charges - water revenue	2	32 365	-	-	-	-	-	(2 302)	(2 302)	30 063	34 145	36 023
Service charges - sanitation revenue	2	20 780	-	-	-	-	-	(2 446)	(2 446)	18 334	21 923	23 129
Service charges - refuse revenue	2	12 572	-	-	-	-	-	(2 055)	(2 055)	10 517	13 264	13 993
Rental of facilities and equipment		833								833	880	927
Interest earned - external investments		987								987	1 046	1 109
Interest earned - outstanding debtors		1 335								1 335	1 415	1 500
Dividends received		-								-	-	-
Fines, penalties and forfeits		3 760								3 760	3 891	4 143
Licences and permits		2 108								2 108	2 256	2 414
Agency services		-								-	-	-
Transfers and subsidies		44 186					86		86	44 272	47 144	50 836
Other revenue	2	28 154	-	-	-	-	-	-	-	28 154	29 550	30 892
Gains on disposal of PPE		200								200	200	200
Total Revenue (excluding capital transfers and contributions)		234 944	-	-	-	-	86	(9 037)	(8 951)	225 993	248 051	262 429
Expenditure By Type												
Employee related costs		82 291	-	-	-	-	-	-	-	82 291	86 498	90 281
Remuneration of councillors		5 840							948	6 788	5 992	6 168
Debt impairment		7 213						(212)	(212)	7 001	7 645	8 028
Depreciation & asset impairment		9 599	-	-	-	-	-	-	-	9 599	10 136	10 684
Finance charges		2 219						(791)	(791)	1 429	2 381	2 564
Bulk purchases		64 814	-	-	-	-	-	-	-	64 814	67 666	72 876
Other materials		21 104						887	887	21 991	22 645	24 389
Contracted services		12 312	-	-	-	-	-	(2 000)	(2 000)	10 312	12 854	13 843
Transfers and subsidies												
Other expenditure		40 770	-	-	-	-	-	25	25	40 795	39 514	39 920
Loss on disposal of PPE												
Total Expenditure		246 162	-	-	-	-	-	(1 142)	(1 142)	245 020	255 332	268 754
Surplus/(Deficit)		(11 218)	-	-	-	-	86	(7 894)	(7 808)	(19 027)	(7 281)	(6 325)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		52 190					1 800		1 800	53 990	19 267	16 429
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)												
Transfers and subsidies - capital (in-kind - all)												
Surplus/(Deficit) before taxation		40 972	-	-	-	-	1 886	(7 894)	(6 008)	34 963	11 986	10 104
Taxation												
Surplus/(Deficit) after taxation		40 972	-	-	-	-	1 886	(7 894)	(6 008)	34 963	11 986	10 104
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		40 972	-	-	-	-	1 886	(7 894)	(6 008)	34 963	11 986	10 104
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		40 972	-	-	-	-	1 886	(7 894)	(6 008)	34 963	11 986	10 104

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

NC073 Emthanjeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2020/21	+2 2021/22
		A	5	6	7	8	9	10	11	12			
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
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]		-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	
Single-year expenditure to be adjusted	2												
Vote 1 - EXECUTIVE AND COUNCIL		1 636	-	-	-	-	-	(5)	(5)	1 631	1 620	1 587	
Vote 2 - FINANCE AND ADMINISTRATION		1 071	-	-	-	-	-	(262)	(262)	809	1 060	1 039	
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		102	-	-	-	-	-	(33)	(33)	69	101	99	
Vote 6 - PUBLIC SAFETY		48	-	-	-	-	-	(18)	(18)	30	48	47	
Vote 7 - SPORT AND RECREATION		55	-	-	-	-	-	(21)	(21)	34	55	54	
Vote 8 - ROAD TRANSPORT		14 482	-	-	-	-	-	(1 676)	(1 676)	12 786	14 596	15 104	
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - WASTE MANAGEMENT		22	-	-	-	-	-	(13)	(13)	9	23	24	
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - ELECTRICITY		4 420	-	-	-	-	-	(150)	(150)	4 270	3 637	4 292	
Vote 14 - WATER		36 619	-	-	-	-	1 800	(3 450)	(1 650)	34 969	3 910	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		58 436	-	-	-	-	1 800	(5 628)	(3 828)	54 608	25 050	22 245	
Total Capital Expenditure - Vote		58 436	-	-	-	-	1 800	(5 628)	(3 828)	54 608	25 050	22 245	
Capital Expenditure - Functional													
Governance and administration		2 707	-	-	-	-	-	(267)	(267)	2 441	2 680	2 627	
Executive and council		1 636	-	-	-	-	-	(5)	(5)	1 631	1 620	1 587	
Finance and administration		1 071	-	-	-	-	-	(262)	(262)	809	1 060	1 039	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		288	-	-	-	-	-	(72)	(72)	134	204	200	
Community and social services		102	-	-	-	-	-	(33)	(33)	69	101	99	
Sport and recreation		55	-	-	-	-	-	(21)	(21)	34	55	54	
Public safety		48	-	-	-	-	-	(18)	(18)	30	48	47	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		14 482	-	-	-	-	-	(1 676)	(1 676)	12 786	14 596	15 104	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		14 462	-	-	-	-	-	(1 676)	(1 676)	12 786	14 596	15 104	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		41 061	-	-	-	-	1 800	(3 813)	(1 813)	39 248	7 570	4 316	
Energy sources		4 420	-	-	-	-	-	(150)	(150)	4 270	3 637	4 292	
Water management		36 619	-	-	-	-	1 800	(3 450)	(1 650)	34 969	3 910	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		22	-	-	-	-	-	(13)	(13)	9	23	24	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	3	58 436	-	-	-	-	1 800	(5 628)	(3 828)	54 608	25 050	22 245	
Funded by:													
National Government		52 190	-	-	-	-	1 800	-	1 800	53 990	19 267	16 429	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	52 190	-	-	-	-	1 800	-	1 800	53 990	19 267	16 429	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		6 246	-	-	-	-	-	(5 628)	(5 628)	618	5 783	5 818	
Total Capital Funding		58 436	-	-	-	-	1 800	(5 628)	(3 828)	54 608	25 050	22 245	

References:

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

NC073 Emthanjani - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2020/21	+2 2021/22	
ASSETS												
Current assets												
Cash		179						-	179	188	197	
Call investment deposits	1	8 416	-	-	-	-	1 886	-	10 302	7 914	8 835	
Consumer debtors	1	56 306	-	-	-	-	-	-	56 306	49 931	42 875	
Other debtors		-						-	-	-	494	
Current portion of long-term receivables		5						-	5	5	5	
Inventory		465						-	465	477	494	
Total current assets		65 371	-	-	-	-	1 886	-	1 886	67 257	58 515	52 900
Non current assets												
Long-term receivables		2						-	2	2	2	
Investments		29						-	29	29	30	
Investment property		78 970						-	78 970	79 128	79 365	
Investment in Associate		-						-	-	-	-	
Property, plant and equipment	1	1 068 290	-	-	-	-	1 800	(5 628)	(3 828)	1 064 462	1 092 649	1 103 237
Biological		-						-	-	-	-	
Intangible		382						-	382	371	352	
Other non-current assets		8						-	8	8	8	
Total non current assets		1 147 680	-	-	-	-	1 800	(5 628)	(3 828)	1 143 852	1 172 186	1 182 994
TOTAL ASSETS		1 213 051	-	-	-	-	3 686	(5 628)	(1 942)	1 211 109	1 230 701	1 235 893
LIABILITIES												
Current liabilities												
Bank overdraft		7 617						-	7 617	7 389	7 315	
Borrowing		3 527	-	-	-	-	-	-	3 527	-	-	
Consumer deposits		2 529						-	2 529	2 622	2 716	
Trade and other payables		37 182	-	-	-	-	-	2 828	40 010	38 323	35 557	
Provisions		1 964						-	1 964	2 121	2 269	
Total current liabilities		52 820	-	-	-	-	-	2 828	2 828	55 647	50 454	47 857
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	973	-	
Provisions	1	37 143	-	-	-	-	-	-	37 143	37 822	38 340	
Total non current liabilities		37 143	-	-	-	-	-	-	37 143	38 795	38 340	
TOTAL LIABILITIES		89 962	-	-	-	-	-	2 828	2 828	92 790	89 249	86 197
NET ASSETS	2	1 123 088	-	-	-	-	3 686	(8 455)	(4 769)	1 118 319	1 141 452	1 149 696
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 123 088	-	-	-	-	-	(4 769)	(4 769)	1 118 319	1 141 452	1 149 696
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1 123 088	-	-	-	-	-	(4 769)	(4 769)	1 118 319	1 141 452	1 149 696

References

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

NC073 Emthanjeni - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjsts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		27 584							-	27 584	28 679	29 062
Service charges		118 106						(9 037)	(9 037)	109 069	120 910	127 564
Other revenue		33 406								33 406	35 066	35 798
Government - operating	1	44 186					86		86	44 272	47 144	50 836
Government - capital	1	52 190					1 800		1 800	53 990	19 267	16 429
Interest		2 055								2 055	2 178	2 309
Dividends		-								-	-	-
Payments												
Suppliers and employees		(217 131)						831	831	(216 301)	(228 369)	(236 478)
Finance charges		(2 219)						791	791	(1 429)	(2 381)	(2 564)
Transfers and Grants	1	-								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		58 176	-	-	-	-	1 886	(7 415)	(5 529)	52 646	24 494	22 955
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		200								200	200	200
Decrease (increase) in non-current debtors		-								-	-	-
Decrease (increase) other non-current receivables		-								-	-	-
Decrease (increase) in non-current investments		-								-	-	-
Payments												
Capital assets		(58 436)						3 828	3 828	(54 608)	(25 050)	(22 245)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(58 236)	-	-	-	-	-	3 828	3 828	(54 408)	(24 850)	(22 045)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-								-	-	-
Borrowing long term/refinancing		3 527								3 527	973	-
Increase (decrease) in consumer deposits		98								98	92	94
Payments												
Repayment of borrowing		(3 527)								(3 527)	(973)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		98	-	-	-	-	-	-	-	98	92	94
NET INCREASE/ (DECREASE) IN CASH HELD		37	-	-	-	-	1 886	(3 588)	(1 702)	(1 664)	(264)	1 004
Cash/cash equivalents at the year begin:	2	940						2 003	2 003	2 943	977	713
Cash/cash equivalents at the year end:	2	977					1 886	(1 584)	302	1 279	713	1 717

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

NC073 Emthanjeni - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2019/20									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
R thousands	A	A1	B	C	D	E	F	G	H			
Cash and Investments available												
Cash/cash equivalents at the year end	1	977	-	-	-	-	1 886	(1 584)	302	1 279	713	1 717
Other current investments > 90 days		(0)	-	-	-	-	-	1 584	1 584	1 584	(0)	(0)
Non current assets - Investments	1	29	-	-	-	-	-	-	-	29	29	30
Cash and Investments available:		1 007	-	-	-	-	1 886	-	1 886	2 893	743	1 747
Applications of cash and Investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		283	-	-	-	-	-	-	-	283	277	274
Other working capital requirements	2	(16 014)	-	-	-	-	-	2 983	2 983	(13 031)	(7 857)	(4 131)
Other provisions		7 785	-	-	-	-	-	-	-	7 785	8 224	8 624
Long term Investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and Investments:		(7 947)	-	-	-	-	-	2 983	2 983	(4 964)	644	4 768
Surplus(shortfall)		8 954	-	-	-	-	1 886	(2 983)	(1 097)	7 856	98	(3 021)

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

Depreciation & asset impairment		9 056	-	-	-	-	-	-	9 056	9 599	10 136
Repairs and Maintenance by asset class	3	21 104	-	-	-	-	887	887	21 991	22 645	24 389
Roads Infrastructure		401	-	-	-	-	-	-	401	431	464
Storm water Infrastructure		366	-	-	-	-	-	-	366	392	422
Electrical Infrastructure		1 885	-	-	-	-	-	-	1 885	2 022	2 178
Water Supply Infrastructure		1 502	-	-	-	-	-	-	1 502	1 611	1 735
Sanitation Infrastructure		81	-	-	-	-	-	-	81	87	94
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		4 234	-	-	-	-	-	-	4 234	4 543	4 893
Community Facilities		2 340	-	-	-	-	887	887	3 226	2 510	2 704
Sport and Recreation Facilities		145	-	-	-	-	-	-	145	156	168
Community Assets		2 485	-	-	-	-	887	887	3 372	2 666	2 872
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 284	-	-	-	-	-	-	2 284	2 451	2 640
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets		2 284	-	-	-	-	-	-	2 284	2 451	2 640
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 858	-	-	-	-	-	-	1 858	1 994	2 148
Intangible Assets		1 858	-	-	-	-	-	-	1 858	1 994	2 148
Computer Equipment		761	-	-	-	-	-	-	761	816	879
Furniture and Office Equipment		1 087	-	-	-	-	-	-	1 087	1 166	1 256
Machinery and Equipment		1 174	-	-	-	-	-	-	1 174	1 260	1 357
Transport Assets		7 221	-	-	-	-	-	-	7 221	7 748	8 345
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		30 160	-	-	-	-	887	887	31 046	32 244	34 525
Renewal and upgrading of Existing Assets as % of total capex		10.7%	0.0%						10.4%	23.1%	26.1%
Renewal and upgrading of Existing Assets as % of deprecn"		69.0%	0.0%						69.0%	60.2%	57.4%
R&M as a % of PPE		1.9%	0.0%						2.0%	2.0%	2.2%
Renewal and upgrading and R&M as a % of PPE		2.5%	0.0%						2.6%	2.6%	2.7%

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
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 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = "Other Adjustments proposed to be approved", including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

NC073 Emthanjeni - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		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	8	9	10	11	12	13	14	14	14
	A1	B	C	D	E	F	G	H				
Household service targets	1											
Water:												
Piped water inside dwelling		11594							12	11640	11640	
Piped water inside yard (but not in dwelling)		743							1	763	763	
Using public tap (at least min.service level)	2	444							0	430	430	
Other water supply (at least min.service level)		320							0	0	0	
<i>Minimum Service Level and Above sub-total</i>		13							13	13	13	
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3.4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	13							13	13	13	
Sanitation/Average:												
Flush toilet (connected to sewerage)		9507							9 507	9500	9500	
Flush toilet (with septic tank)		2425							2 425	2480	2480	
Chemical toilet		836							638	625	625	
Pit toilet (ventilated)		406							406	402	402	
Other toilet provisions (> min.service level)		0								0	0	
<i>Minimum Service Level and Above sub-total</i>		12 974							12 974	13 097	13 097	
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	12 974							12 974	13 097	13 097	
Energy:												
Electricity (at least min. service level)		4005							4 005	4290	4290	
Electricity - prepaid (> min.service level)		8290							8 290	8350	8350	
<i>Minimum Service Level and Above sub-total</i>		12 295							12 295	12 640	12 640	
Electricity (< min.service level)		419							419	400	400	
Electricity - prepaid (< min. service level)		175							175	162	162	
Other energy sources		0								0	0	
<i>Below Minimum Service Level sub-total</i>		594							594	562	562	
Total number of households	5	12 889							12 889	13 202	13 202	
Refuse:												
Removed at least once a week (min.service)		13909							13 909	14210	14210	
<i>Minimum Service Level and Above sub-total</i>		13 909							13 909	14 210	14 210	
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	13 968							13 968	14 210	14 210	
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		4							4	4	4	
Sanitation (free minimum level service)		4							4	4	4	
Electricity/other energy (50kwh per household per month)		4							4	4	4	
Refuse (removed at least once a week)		4							4	4	4	
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households) (month)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free services provided												
Property rates (R'000 value threshold)		28000							28 000	28000	28000	
Water (kilolitres per household per month)		6							6	6	6	
Sanitation (kilolitres per household per month)		0								0	0	
Sanitation (Rand per household per month)		194.42							194	205.11	216.39	
Electricity (kw per household per month)		50							50	50	50	
Refuse (average litres per week)		121.25							121	127.52	134.96	
Revenue cost of free services provided (R'000)	17											
Property rates (land adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA												
Water (in excess of 6 kilolitres per indigent household per month)		6 228							6 228	6 571	6 932	
Sanitation (in excess of free sanitation service to indigent households)		9 332							9 332	9 845	10 387	
Electricity/other energy (in excess of 50 kwh per indigent household per month)		2 401							2 401	2 534	2 673	
households		5 820							5 820	6 140	6 478	
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided	8	23 782							23 782	25 098	26 478	

Footnotes:

1. Includes services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(f) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 25
11. Adjustments to transfers from National or Provincial Government
12. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(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 or A1/2 etc) + G

Supporting Schedules

Description	Budget Year 2016-17											Budget Year 2016-17 Original Budget	Budget Year 2016-17 Revised Budget		
	Original Budget	Final Adjusted	Actual Period	2016-17 Budget	2016-17 Actual	2016-17 Budget	2016-17 Actual	2016-17 Budget	2016-17 Actual	2016-17 Budget	2016-17 Actual				
	A	B	C	D	E	F	G	H	I	J	K				
Operating Costs															
Personnel															
Full-time															
Salaries	27,000														
Benefits	20,000														
Travel	60,700														
Other	2,400														
Part-time	50,000														
Salaries	10,000														
Benefits	5,000														
Travel	12,000														
Other	30,700														
Contract	10,000														
Salaries	1,000														
Benefits	1,000														
Travel	1,000														
Other	6,000														
Other	10,000														
Salaries	1,000														
Benefits	1,000														
Travel	1,000														
Other	6,000														
Other	10,000														
Salaries	1,000														
Benefits	1,000														
Travel	1,000														
Other	6,000														
Other	10,000														
Salaries	1,000														
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Benefits	1,000														
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Other	6,000														
Other	10,000														
Salaries	1,000														
Benefits	1,000														
Travel	1,000														
Other	6,000														
Other	10,000			</											

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

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
ASSETS												
Call investment deposits												
Call deposits		8 416					1 886		1 886	10 302	7 914	8 835
Other current investments		-							-	-	-	-
Total Call investment deposits	1	8 416	-	-	-	-	1 886	-	1 886	10 302	7 914	8 835
Consumer debtors												
Consumer debtors		63 519							-	63 519	64 789	65 761
Less: provision for debt impairment		7 213	-	-	-	-	-	-	-	7 213	14 858	22 886
Total Consumer debtors	1	56 306	-	-	-	-	-	-	-	56 306	49 931	42 875
Debt impairment provision												
Balance at the beginning of the year		-							-	-	7 213	14 858
Contributions to the provision		7 213	-	-	-	-	-	-	-	7 213	7 645	8 028
Bad debts written off		-							-	-	-	-
Balance at end of year		7 213	-	-	-	-	-	-	-	7 213	14 858	22 886
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 139 240					1 800	(5 626)	(3 826)	1 135 412	1 176 290	1 198 535
Leases recognised as PPE	2	3 527							-	3 527	973	-
Less: Accumulated depreciation		74 478							-	74 478	84 614	95 298
Total Property, plant & equipment	1	1 068 290	-	-	-	-	1 800	(5 626)	(3 826)	1 064 462	1 092 649	1 103 237
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-							-	-	-	-
Current portion of long-term liabilities		3 527							-	3 527	-	-
Total Current liabilities - Borrowing		3 527	-	-	-	-	-	-	-	3 527	-	-
Trade and other payables												
Trade Payables	12	37 182						2 828	2 828	40 010	38 323	35 557
Other creditors		-							-	-	-	-
Unspent conditional grants and receipts		-							-	-	-	-
VAT		-							-	-	-	-
Total Trade and other payables	1	37 182	-	-	-	-	-	2 828	2 828	40 010	38 323	35 557
Non current liabilities - Borrowing												
Borrowing	3	-							-	-	-	-
Finance leases (including PPP asset element)		-							-	-	973	-
Total Non current liabilities - Borrowing		-							-	-	973	-
Provisions - non current												
Retirement benefits		33 591							-	33 591	34 263	34 777
List other major items		-							-	-	-	-
Refuse landfill site rehabilitation		76							-	76	76	77
Other		3 476							-	3 476	3 483	3 487
Total Provisions - non current		37 143	-	-	-	-	-	-	-	37 143	37 822	38 340
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1 059 004							-	1 059 004	1 135 088	1 151 664
Appropriations to Reserves		-							-	-	-	-
Transfers from Reserves		-							-	-	-	-
Depreciation offsets		-							-	-	-	-
Other adjustments		64 084						(4 769)	(4 769)	59 315	6 363	(1 968)
Accumulated Surplus/(Deficit)	1	1 123 088	-	-	-	-	-	(4 769)	(4 769)	1 118 319	1 141 452	1 149 696
Reserves												
Housing Development Fund		-							-	-	-	-
Capital replacement		-							-	-	-	-
Self-insurance		-							-	-	-	-
Other reserves (list)		-							-	-	-	-
Revaluation		-							-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 123 088	-	-	-	-	-	(4 769)	(4 769)	1 118 319	1 141 452	1 149 696
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 fi
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)(e)); 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 -

Description	Unit of measurement	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
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 (to 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%	-	-	-	-	-	-	-	0	0	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												
Compilation 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 main &	3.0%	-	-	-	-	-	-	-	0	0	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	1.0%	-	-	-	-	-	-	-	-	-	-
Road safety awareness campaigns held in all wards	Number of campaigns	2.0%	-	-	-	-	-	-	-	0	0	0
Sub-function 3 - Community Services												
Participate in annual National Active Alive Programme	Number of joint operations	2.0%	-	-	-	-	-	-	-	-	-	-
Speed law enforcement (direct prosecution)	# of enforcement sessions	2.0%	-	-	-	-	-	-	-	0	0	0
Vote 3 - Basic Service Delivery												
Function 1 - Infrastructure Services												
Sub-function 1 - Directorate Infrastructure												
applications within 30 days for buildings less than	within the required time	1.0%	-	-	-	-	-	-	-	-	-	-
Implement the De Aar and Hanover housing project	Number of sites serviced	3.0%	-	-	-	-	-	-	-	0	0	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%	-	-	-	-	-	-	-	0	0	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%	-	-	-	-	-	-	-	-	-	-
Spent the approved maintenance budget for roads	budget for roads and	23%	-	-	-	-	-	-	-	#VALUE!	#VALUE!	#VALUE!
Sub-function 3 - (Infrastructure) Services												
for the project approval for the application of permits for Electricity Master plan	MIG by end June	3.0%	-	-	-	-	-	-	-	0	0	0
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 adjustment by 'exception' (only where amended)

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

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Budget Year 2019/20			Budget Year +1 2020/21	Budget Year +2 2021/22
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	B	B	B	B	B	B		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.3%	2.4%	2.3%	2.3%	0.0%	2.0%	1.3%	1.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.7%	3.1%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	91.7%	50.6%	56.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	106.1%	113.2%	123.8%	123.8%	0.0%	120.9%	116.0%	110.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	106.1%	113.2%	123.8%	123.8%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	15.3%	24.6%	16.3%	0.2	0.0	0.2	0.2	0.2
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	85.3%	94.2%	94.2%					
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		84.0%	94.2%	94.9%					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	29.2%	16.1%	24.0%	24.0%	0.0%	24.9%	20.1%	16.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments		1348.0%	2322.2%	3804.3%	3804.3%	0.0%	3127.9%	5371.8%	2070.6%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)	31.8%	35.1%	35.0%	35.0%	0.0%	36.4%	34.9%	34.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.0%		37.5%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.7%		9.0%	9.0%	0.0%	9.7%	9.1%	9.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	29.0%	5.1%	5.0%	5.0%	0.0%	4.9%	5.0%	5.0%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	10159.1%	3183.5%	6053.8%	5687.0%	0.0%	5417.6%	7834.4%	8251.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	41.8%	24.2%	36.5%	24.0%	0.0%	24.9%	20.1%	16.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	21.6%	6.2%	6.0%	0.0	0.0	0.0	0.0	0.0

References

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

Kategorie	Beschreibung	2017		2018		2019		2020		2021		Anmerkung
		Stück	Preis	Stück	Preis	Stück	Preis	Stück	Preis	Stück	Preis	
Kategorie 1	Item 1.1	100	1000	100	1000	100	1000	100	1000	100	1000	
	Item 1.2	200	2000	200	2000	200	2000	200	2000	200	2000	
	Item 1.3	300	3000	300	3000	300	3000	300	3000	300	3000	
	Item 1.4	400	4000	400	4000	400	4000	400	4000	400	4000	
Kategorie 2	Item 2.1	500	5000	500	5000	500	5000	500	5000	500	5000	
	Item 2.2	600	6000	600	6000	600	6000	600	6000	600	6000	
	Item 2.3	700	7000	700	7000	700	7000	700	7000	700	7000	
	Item 2.4	800	8000	800	8000	800	8000	800	8000	800	8000	
Kategorie 3	Item 3.1	900	9000	900	9000	900	9000	900	9000	900	9000	
	Item 3.2	1000	10000	1000	10000	1000	10000	1000	10000	1000	10000	
	Item 3.3	1100	11000	1100	11000	1100	11000	1100	11000	1100	11000	
	Item 3.4	1200	12000	1200	12000	1200	12000	1200	12000	1200	12000	
Kategorie 4	Item 4.1	1300	13000	1300	13000	1300	13000	1300	13000	1300	13000	
	Item 4.2	1400	14000	1400	14000	1400	14000	1400	14000	1400	14000	
	Item 4.3	1500	15000	1500	15000	1500	15000	1500	15000	1500	15000	
	Item 4.4	1600	16000	1600	16000	1600	16000	1600	16000	1600	16000	
Kategorie 5	Item 5.1	1700	17000	1700	17000	1700	17000	1700	17000	1700	17000	
	Item 5.2	1800	18000	1800	18000	1800	18000	1800	18000	1800	18000	
	Item 5.3	1900	19000	1900	19000	1900	19000	1900	19000	1900	19000	
	Item 5.4	2000	20000	2000	20000	2000	20000	2000	20000	2000	20000	

1. Die Daten sind ohne Gewähr zu verstehen.
 2. Die Preise sind in Euro angegeben.
 3. Die Stückzahlen sind in Stück angegeben.
 4. Die Daten sind bis zum 31.12.2021 gültig.
 5. Die Daten sind bis zum 31.12.2021 gültig.

NC073 Emthanjani - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	3 448	940	977	977	-	1 279	713	1 717
Cash + investments at the yr end less applications - R'000	2	18(1)b	(571)	10 556	8 953	8 954	-	7 856	98	(3 021)
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	0	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(51 446)	23 387	40 972	40 972	-	34 963	11 986	10 104
Service charge rev % change - macro CPI target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	6.0%	-0.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	94.5%	0.0%	94.2%	92.5%	91.5%
Debt Impairment expense as a % of total billable revenue	7	18(1)a,(2)	78.3%	94.1%	94.5%	4.7%	0.0%	4.8%	4.7%	4.7%
Capital payments % of capital expenditure	8	18(1)c,19	23.9%	4.6%	4.7%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	96.7%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	91.7%	50.6%	56.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	3.9%	0.0%	60.3%	60.3%	60.3%	60.3%	-11.3%	-13.1%
Long term receivables % change - incr(decr)	12	18(1)a	8.8%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	0.5%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.6%	2.1%	2.0%	1.9%	0.0%	2.0%	2.0%	2.2%
Asset renewal % of capital budget	14	20(1)(vi)	53.9%	0.0%	10.7%	10.7%	0.0%	10.4%	23.1%	26.1%

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 arrear 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 arrear 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 -

Description	Ref	Budget Year 2019/20						Budget Year +1 2020/21	Budget Year +2 2021/22	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		43 493	-	-	86	-	86	43 579	46 251	49 943
Local Government Equitable Share		40 793	-	-	-	-	-	40 793	44 551	48 243
Finance Management	3	1 700	-	-	-	-	-	1 700	1 700	1 700
EPWP Incentive		1 000	-	-	86	-	86	1 086	-	-
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		693	-	-	-	-	-	693	893	893
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Sport and Recreation	4	693	-	-	-	-	-	693	893	893
Other transfers/grants [insert description]	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	44 186	-	-	86	-	86	44 272	47 144	50 836
Capital Transfers and Grants										
National Government:		52 190	-	-	1 800	-	1 800	53 990	19 267	16 429
Municipal Infrastructure Grant (MIG)		12 001	-	-	-	-	-	12 001	12 157	12 589
Regional Bulk Infrastructure		26 689	-	-	-	-	-	26 689	3 910	-
Integrated National Electrification Programme		4 000	-	-	-	-	-	4 000	3 200	3 840
Water Infrastructure Grant		9 500	-	-	1 800	-	1 800	11 300	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	52 190	-	-	1 800	-	1 800	53 990	19 267	16 429
TOTAL RECEIPTS OF TRANSFERS & GRANTS		96 376	-	-	1 886	-	1 886	98 262	66 411	67 265

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 -

Description	Ref	Budget Year 2019/20						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2	3	4	5	6	7		
		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		43 493	-	-	86	-	86	43 579	46 251	49 943
Local Government Equitable Share		40 793	-	-	-	-	-	40 793	44 551	48 243
Finance Management		1 700	-	-	-	-	-	1 700	1 700	1 700
EPWP Incentive		1 000	-	-	86	-	86	1 086	-	-
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		693	-	-	-	-	-	693	893	893
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Sport and Recreation		693	-	-	-	-	-	693	893	893
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		44 186	-	-	86	-	86	44 272	47 144	50 836
Capital expenditure of Transfers and Grants										
National Government:		52 190	-	-	1 800	-	1 800	53 990	19 267	16 429
Municipal Infrastructure Grant (MIG)		12 001	-	-	-	-	-	12 001	12 157	12 589
Regional Bulk Infrastructure		26 689	-	-	-	-	-	26 689	3 910	-
Integrated National Electrification Programme		4 000	-	-	-	-	-	4 000	3 200	3 840
		-	-	-	-	-	-	-	-	-
Water Infrastructure Grant		9 500	-	-	1 800	-	1 800	11 300	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		52 190	-	-	1 800	-	1 800	53 990	19 267	16 429
Total capital expenditure of Transfers and Grants		96 376	-	-	1 886	-	1 886	98 262	66 411	67 265

- 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 -

Description	Ref	Budget Year 2019/20						Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2	3	4	5	6	7	
		A1	B	C	D	E	F		
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		43 493	-	-	-	-	-	43 493	46 251
Conditions met - transferred to revenue		43 493	-	-	-	-	-	43 493	46 251
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		693	-	-	-	-	-	693	893
Conditions met - transferred to revenue		693	-	-	-	-	-	693	893
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		44 186	-	-	-	-	-	44 186	47 144
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		52 190	-	-	-	-	-	52 190	19 267
Conditions met - transferred to revenue		52 190	-	-	-	-	-	52 190	19 267
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		52 190	-	-	-	-	-	52 190	19 267
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		96 376	-	-	-	-	-	96 376	66 411
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)(a)), 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 $F = (A \text{ or } A1/2 \text{ etc}) + E$

NC873 Emthamleni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Rat	Budget Year 2019/20										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unreserv.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	5	6	7	8	9	10	11	12	H	
Councillors (Political Office Bearers and Other)												
Basic Salaries and Wages		3 640	-	-	-	-	-	-	-	-	3 640	0.0%
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 381	-	-	-	-	-	-	-	-	1 381	0.0%
Cellphone Allowance		564	-	-	-	-	-	-	-	-	564	-
Housing Allowances		-	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		55	-	-	-	-	-	-	-	-	55	-
Sub Total - Councillors		5 640									5 640	0.0%
% Increase			(0)									
Senior Managers of the Municipality												
Basic Salaries and Wages		4 258	-	-	-	-	-	-	-	-	4 258	0.0%
Pension and UIF Contributions		616	-	-	-	-	-	-	-	-	616	0.0%
Medical Aid Contributions		74	-	-	-	-	-	-	-	-	74	0.0%
Overtime		-	-	-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		770	-	-	-	-	-	-	-	-	770	0.0%
Cellphone Allowance		305	-	-	-	-	-	-	-	-	305	0.0%
Housing Allowances		-	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		76	-	-	-	-	-	-	-	-	76	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 100									6 100	0.0%
% Increase			(0)									
Other Municipal Staff												
Basic Salaries and Wages		56 658	-	-	-	-	-	-	-	-	56 658	0.0%
Pension and UIF Contributions		11 865	-	-	-	-	-	-	-	-	11 865	0.0%
Medical Aid Contributions		2 042	-	-	-	-	-	-	-	-	2 042	0.0%
Overtime		1 334	-	-	-	-	-	-	-	-	1 334	0.0%
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 882	-	-	-	-	-	-	-	-	1 882	0.0%
Cellphone Allowance		232	-	-	-	-	-	-	-	-	232	0.0%
Housing Allowances		863	-	-	-	-	-	-	-	-	863	-
Other benefits and allowances		1 073	-	-	-	-	-	-	-	-	1 073	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		42	-	-	-	-	-	-	-	-	42	0.0%
Sub Total - Other Municipal Staff		76 199									76 199	0.0%
% Increase												
Total Parent Municipality		88 131									88 131	0.0%
Board Members of Entities												
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-									-	
% Increase												
Senior Managers of Entities												
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-									-	
% Increase												
Other Staff of Entities												
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-									-	
% Increase												
Total Municipal Entities		-									-	
TOTAL SALARY, ALLOWANCES & BENEFITS		88 131									88 131	0.0%
% Increase												
TOTAL MANAGERS AND STAFF		82 291									82 291	0.0%

Footnotes

1. Include loans and advances where applicable if any reportable amounts only will phased compliance with 6164 of MFMA achieved
 2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
 3. s17 of the Systems Act
 4. Must agree to the sub-total appearing on Table C1 (Employee costs)
 5. Includes pension payments and employer contributions to medical aid
- Column Definitions:**
- A. The original budget approved by council for the current year
 - B. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - C. 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
 - D. Increases of funds approved under section 21 MFMA
 - E. Adjustments approved in accordance with section 29 MFMA
 - F. Adjustments caused by changes in funding allocations from National or Provincial Government
 - G. Other Adjustments approved to be approved, including revenue under-collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(d)), projective savings (section 28(2)(f)), error correction (see
 - H. G = B + C + D + E + F
 - I. Adjusted Budget H = (A or A12 etc) + G

NC073 Emhlanjeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue by Vote																	
Vote 1 - EXECUTIVE AND COUNCIL		1 620	75	73	102	89	1 227	77	258	258	258	258	258	258	4 545	4 916	5 283
Vote 2 - FINANCE AND ADMINISTRATION		25 381	1 718	1 740	1 378	1 192	8 130	1 864	1 607	1 607	1 607	1 607	1 607	1 607	49 418	52 534	55 696
Vote 3 - PLANNING AND DEVELOPMENT		0	250	-	-	450	0	1	2 477	2 477	2 477	2 477	2 477	2 477	13 087	12 157	12 589
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		60	72	79	407	93	64	79	138	138	138	138	138	138	1 542	1 786	1 820
Vote 6 - PUBLIC SAFETY		48	39	40	41	40	18	28	969	969	969	969	969	969	5 096	5 320	5 673
Vote 7 - SPORT AND RECREATION		(0)	0	7	12	47	21	21	13	13	13	13	13	13	173	183	193
Vote 8 - ROAD TRANSPORT		3	4	2	3	2	1	5	97	97	97	97	97	97	505	540	578
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		3	3	3	3	3	1 383	(677)	3	3	3	3	3	(664)	46	49	51
Vote 11 - WASTE MANAGEMENT		3 079	890	890	891	891	2 644	895	1 154	1 154	1 154	1 154	1 154	1 154	15 950	19 192	20 409
Vote 12 - WASTE WATER MANAGEMENT		5 072	1 557	1 560	1 561	1 558	4 372	1 568	1 972	1 972	1 972	1 972	1 972	1 972	27 108	31 492	33 483
Vote 13 - ELECTRICITY		8 893	7 610	6 767	8 466	9 431	6 140	6 559	6 569	6 569	6 569	6 569	6 569	6 569	88 713	92 740	98 128
Vote 14 - WATER		3 798	2 782	2 351	2 443	2 638	3 971	2 379	11 088	11 088	11 088	11 088	11 088	11 088	75 802	48 408	44 952
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		47 934	19 000	13 512	15 305	16 434	27 853	12 795	26 343	26 343	26 343	26 343	26 343	25 878	279 983	287 318	278 858
Expenditure by Vote																	
Vote 1 - EXECUTIVE AND COUNCIL		810	1 258	1 281	896	875	972	978	1 948	1 948	1 948	1 948	1 948	1 948	16 792	15 742	16 112
Vote 2 - FINANCE AND ADMINISTRATION		2 150	3 353	2 347	3 331	3 700	2 255	3 061	3 489	3 489	3 489	3 489	3 489	3 489	37 543	41 087	42 921
Vote 3 - PLANNING AND DEVELOPMENT		703	632	652	927	1 910	918	1 245	1 988	1 988	1 988	1 988	1 988	1 988	16 916	13 305	13 868
Vote 4 - HEALTH		-	5	3	3	7	-	5	27	27	27	27	27	27	158	167	175
Vote 5 - COMMUNITY AND SOCIAL SERVICES		640	868	771	974	905	824	789	1 540	1 540	1 540	1 540	1 540	1 540	13 471	14 364	14 940
Vote 6 - PUBLIC SAFETY		360	460	454	700	601	455	1 114	1 077	1 077	1 077	1 077	1 077	1 077	9 530	10 204	10 698
Vote 7 - SPORT AND RECREATION		308	387	395	369	438	403	478	492	492	492	492	492	492	5 233	5 617	5 837
Vote 8 - ROAD TRANSPORT		712	1 133	781	999	919	692	1 118	2 210	2 210	2 210	2 210	2 210	2 210	17 402	18 802	19 589
Vote 9 - OTHER		104	96	96	106	108	92	104	(34)	(34)	(34)	(34)	(34)	(34)	536	720	744
Vote 10 - HOUSING SERVICES		167	194	187	176	171	182	178	227	227	227	227	227	227	2 373	2 531	2 633
Vote 11 - WASTE MANAGEMENT		972	1 272	1 013	1 244	1 363	1 065	1 228	928	928	928	928	928	928	12 784	13 899	14 531
Vote 12 - WASTE WATER MANAGEMENT		812	1 430	1 001	1 148	1 356	1 028	1 437	1 715	1 715	1 715	1 715	1 715	1 715	16 785	18 248	19 258
Vote 13 - ELECTRICITY		8 238	10 876	6 703	5 879	1 983	2 094	5 907	4 286	4 286	4 286	4 286	4 286	20 886	79 689	83 962	89 996
Vote 14 - WATER		879	1 256	796	1 273	1 370	1 044	1 395	1 559	1 559	1 559	1 559	1 559	1 559	15 806	16 685	17 453
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		16 852	23 222	16 482	18 026	15 683	12 984	19 034	21 427	21 427	21 427	21 427	21 427	38 027	245 026	255 332	268 754
Surplus/ (Deficit)		31 082	(8 221)	(2 949)	(2 721)	751	15 849	(8 240)	4 916	4 916	4 916	4 916	4 916	(12 151)	34 963	11 986	10 104

References:

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

NC073 Emthanjeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		26 981	1 793	1 813	1 488	1 281	9 358	1 941	1 883	1 883	1 883	1 883	1 883	53 962	57 450	60 879
Executive and council		1 620	75	73	102	69	1 227	77	256	256	256	256	256	4 545	4 916	5 263
Finance and administration		25 314	1 711	1 735	1 370	1 230	8 130	1 861	(4 366)	(4 366)	(4 366)	(4 366)	(4 366)	19 522	20 750	21 994
Internal audit		48	7	5	8	(38)	0	2	5 973	5 973	5 973	5 973	5 973	29 895	31 784	33 702
Community and public safety		118	114	128	462	183	1 467	(581)	989	989	989	989	989	6 857	7 338	7 748
Community and social services		60	72	79	407	93	64	79	138	138	138	138	138	1 542	1 786	1 823
Sport and recreation		(0)	0	7	12	47	21	21	13	13	13	13	13	173	183	193
Public safety		48	39	40	41	40	18	26	969	969	969	969	969	5 096	5 320	5 673
Housing		3	3	3	3	3	1 363	(677)	(131)	(131)	(131)	(131)	(131)	48	49	51
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3	254	2	3	452	1	8	2 574	2 574	2 574	2 574	2 574	13 982	12 697	13 167
Planning and development		0	250	-	-	450	0	1	2 477	2 477	2 477	2 477	2 477	13 087	12 157	12 589
Road transport		3	4	2	3	2	1	5	97	97	97	97	97	505	540	578
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		20 849	12 839	11 989	13 361	14 518	17 128	11 589	20 784	20 784	20 784	20 784	20 784	205 572	189 833	198 972
Energy sources		8 893	7 810	6 767	8 468	9 431	6 140	6 559	6 589	6 589	6 589	6 589	6 589	66 713	92 740	98 128
Water management		3 796	2 782	2 351	2 443	2 638	3 971	2 379	11 088	11 088	11 088	11 088	11 088	75 802	48 408	44 952
Waste water management		5 072	1 957	1 560	1 581	1 558	4 372	1 568	1 972	1 972	1 972	1 972	1 972	27 106	31 492	33 483
Waste management		3 079	890	890	891	891	2 644	895	1 154	1 154	1 154	1 154	1 154	15 950	19 192	20 409
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		47 834	15 908	13 912	18 305	16 434	27 953	12 795	26 210	26 210	26 210	26 210	26 210	279 963	267 318	278 858
Expenditure - Functional																
Governance and administration		2 960	4 611	3 688	4 228	4 575	3 227	4 638	5 418	5 418	5 418	5 418	5 418	54 335	56 829	59 833
Executive and council		810	1 258	1 261	696	875	972	978	1 948	1 948	1 948	1 948	1 948	16 792	15 742	16 112
Finance and administration		1 528	1 502	1 666	1 834	2 385	1 100	1 768	5 132	5 132	5 132	5 132	5 132	37 543	41 087	42 921
Internal audit		622	1 851	681	1 397	1 315	1 155	1 293	(1 663)	(1 663)	(1 663)	(1 663)	(1 663)	-	-	-
Community and public safety		1 472	1 915	1 911	2 224	2 119	1 844	2 563	3 363	3 363	3 363	3 363	3 363	30 764	32 884	34 284
Community and social services		640	868	771	974	905	824	789	1 540	1 540	1 540	1 540	1 540	13 471	14 364	14 940
Sport and recreation		308	387	395	369	436	403	478	492	492	492	492	492	5 233	5 817	5 837
Public safety		360	460	454	700	601	455	1 114	1 077	1 077	1 077	1 077	1 077	9 530	10 204	10 898
Housing		167	194	187	176	171	162	178	227	227	227	227	227	2 373	2 531	2 833
Health		-	5	3	3	7	-	5	27	27	27	27	27	158	167	175
Economic and environmental services		1 415	1 766	1 434	1 827	2 829	1 810	2 361	4 195	4 195	4 195	4 195	4 195	34 318	32 187	33 455
Planning and development		703	632	652	927	1 910	916	1 245	1 986	1 986	1 986	1 986	1 986	16 916	13 305	13 868
Road transport		712	1 133	781	999	919	692	1 118	2 210	2 210	2 210	2 210	2 210	17 402	18 802	19 589
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		10 991	14 834	9 813	9 544	6 991	5 231	9 868	8 485	8 485	8 485	8 485	8 485	39 885	125 066	132 792
Energy sources		8 238	10 678	8 703	5 679	1 903	2 094	5 907	4 266	4 266	4 266	4 266	4 266	20 686	79 689	89 996
Water management		879	1 258	796	1 273	1 370	1 044	1 395	1 559	1 559	1 559	1 559	1 559	15 806	16 685	17 453
Waste water management		812	1 430	1 001	1 148	1 358	1 028	1 437	1 715	1 715	1 715	1 715	1 715	16 785	18 246	19 258
Waste management		972	1 272	1 013	1 244	1 363	1 065	1 228	926	926	926	926	926	12 784	13 899	14 531
Other		104	98	96	186	188	92	184	(34)	(34)	(34)	(34)	(34)	538	720	744
Total Expenditure - Functional		18 832	23 222	16 462	18 628	15 683	12 064	18 834	21 427	21 427	21 427	21 427	21 427	345 020	353 332	366 784
Surplus/ (Deficit) 1.		21 882	(8 221)	(2 549)	(2 723)	751	15 949	(6 040)	4 782	4 782	4 782	4 782	(11 818)	34 963	11 986	10 184

References

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

NC073 Emtharweni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		10 138	1 281	1 489	932	1 001	1 484	1 505	692	692	692	692	692	29 289	30 754	32 292
Service charges - electricity revenue		4 712	5 039	4 177	4 961	6 185	2 975	4 355	4 743	4 743	4 743	4 743	4 743	56 141	61 585	64 972
Service charges - water revenue		2 276	2 739	2 304	2 395	2 587	2 488	2 332	2 588	2 588	2 588	2 588	2 588	30 063	34 145	36 023
Service charges - sanitation revenue		1 527	1 527	1 527	1 528	1 528	1 528	1 530	1 527	1 527	1 527	1 527	1 527	18 334	21 023	23 129
Service charges - refuse		876	876	876	876	877	877	880	876	876	876	876	876	10 517	13 264	13 993
Rental of facilities and equipment		60	68	81	77	92	67	62	65	65	65	65	65	833	880	927
Interest earned - external investments		-	21	2	5	3	687	4	53	53	53	53	53	987	1 046	1 109
Interest earned - outstanding debtors		147	159	176	220	166	178	142	29	29	29	29	29	1 331	1 415	1 500
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		13	3	19	189	17	180	12	665	665	665	665	665	3 760	3 891	4 143
Licences and permits		46	37	38	36	39	17	22	374	374	374	374	374	2 108	2 258	2 414
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		18 967	626	210	683	627	15 149	(377)	2 071	2 071	2 071	2 071	2 071	44 272	47 144	50 836
Other revenue		361	2 622	2 610	2 385	3 311	2 327	2 338	2 441	2 441	2 441	2 441	2 441	28 154	29 550	30 892
Gains on disposal of PPE		151	0	1	(6)	1	(4)	(8)	23	23	23	23	23	200	200	200
Total Revenue		45 254	19 069	13 912	14 395	16 434	27 953	12 795	16 148	16 148	16 148	16 148	16 148	225 993	248 051	262 428
Expenditure By Type																
Employee related costs		8 193	6 691	6 362	6 730	6 998	6 694	6 756	7 169	7 169	7 169	7 169	7 169	82 291	86 498	90 281
Remuneration of councillors		441	441	441	441	441	441	472	734	734	734	734	734	6 788	5 992	6 168
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	7 001	7 645	8 026
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	9 599	9 599	10 136
Finance charges		216	294	423	348	3	2	427	(57)	(57)	(57)	(57)	(57)	1 479	2 381	2 564
Bulk purchases		7 616	9 262	5 498	4 672	570	1 287	4 600	6 282	6 282	6 282	6 282	6 282	64 814	67 660	72 876
Other materials		366	1 357	370	1 401	1 593	748	1 172	3 008	3 008	3 008	3 008	3 008	21 991	22 645	24 369
Contracted services		72	635	80	379	736	453	983	1 395	1 395	1 395	1 395	1 395	10 312	12 854	13 643
Grants and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		2 106	4 543	3 269	4 056	5 342	2 379	4 621	2 896	2 896	2 896	2 896	2 896	40 795	39 514	39 920
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		16 652	23 222	16 482	16 626	15 883	12 064	19 034	21 427	21 427	21 427	21 427	21 427	38 627	245 826	268 754
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		28 482	(8 221)	(2 949)	(9 721)	791	15 949	(8 240)	(5 268)	(5 268)	(5 268)	(5 268)	(5 268)	(19 027)	(7 281)	(6 325)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		3 900	-	-	1 000	-	-	-	9 996	9 996	9 996	9 996	9 996	53 990	19 267	16 429
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		31 402	(8 221)	(2 949)	(2 721)	791	15 949	(8 240)	-4 718	-4 718	-4 718	-4 718	-4 718	(11 842)	34 963	10 184

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

NC073 Emthamweni - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Cash Receipts By Source	###																
Property rates		1 603	2 039	3 572	2 358	3 330	1 059	1 207	2 484	2 484	2 484	2 484	2 484	2 484	27 584	20 239	49 909
Service charges - electricity revenue		4 050	3 104	5 376	6 754	5 327	5 256	2 328	5 036	5 036	5 036	5 036	5 036	2 803	55 139	66 428	67 691
Service charges - water revenue		1 828	1 648	1 860	2 959	2 045	1 791	1 628	3 443	3 443	3 443	3 443	3 443	1 141	28 474	25 448	41 408
Service charges - sanitation revenue		1 145	1 205	1 385	1 556	1 405	1 286	512	2 034	2 034	2 034	2 034	2 034	(413)	16 256	15 131	18 467
Service charges - refuse		649	713	718	856	791	690	282	1 297	1 297	1 297	1 297	1 297	(759)	9 134	7 545	6 563
Rental of facilities and equipment		8	32	61	20	35	10	10	125	125	125	125	125	125	816	734	770
Interest earned - external investments		-	-	-	5	3	9	4	193	193	193	193	193	193	967	830	863
Interest earned - outstanding debtors		-	-	-	-	-	-	-	214	214	214	214	214	214	1 068	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		13	3	19	189	19	180	12	590	590	590	590	590	590	3 384	8 870	7 076
Licences and permits		46	37	38	7	39	17	22	372	372	372	372	372	372	2 066	1 938	2 399
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		16 997	250	-	347	450	14 958	-	2 237	2 237	2 237	2 237	2 237	2 323	44 272	41 753	47 657
Other revenue		382	2 724	2 810	2 416	3 161	2 075	2 484	2 271	2 271	2 271	2 271	2 271	2 271	27 207	27 237	43 608
Cash Receipts by Source		28 518	11 758	15 857	17 446	18 868	27 338	8 527	26 294	26 294	26 294	26 294	26 294	11 343	218 388	212 149	284 431
Other Cash Flows by Source																	
Transfers receipts - capital		3 000	16 950	-	3 850	-	3 700	13 345	-	4 001	-	-	-	15 144	53 990	14 342	13 798
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		161	0	1	9	1	2	1	17	17	17	17	17	17	200	129	148
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	705	705	705	705	705	705	3 527	-	-
Increase (decrease) in consumer deposits		-	3	-	15	13	11	8	9	9	9	9	9	9	98	90	71
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		29 619	22 718	19 658	21 348	18 619	31 051	21 897	21 026	25 027	21 926	21 026	27 219	274 281	226 726	258 448	
Cash Payments by Type																	
Employee related costs		6 130	6 691	6 382	6 730	8 998	6 694	6 758	7 186	7 186	7 186	7 186	7 186	7 186	82 315	73 073	77 674
Remuneration of councillors		441	441	441	441	441	441	472	539	539	539	539	539	539	5 815	5 015	5 269
Finance charges		-	207	8	1 237	343	9	0	85	85	85	85	85	(706)	1 429	6 143	9 731
Bulk purchases - Electricity		2 507	3 193	728	8 837	6 536	2 923	368	7 027	7 027	7 027	7 027	7 027	7 027	60 225	55 359	90 859
Bulk purchases - Water & Sewer		-	125	106	379	506	99	443	186	186	186	186	186	186	2 589	2 736	4 315
Other materials		381	482	435	873	1 451	906	963	2 523	2 523	2 523	2 523	2 523	1 892	17 274	18 064	30 671
Contracted services		-	377	239	207	841	276	626	1 549	1 549	1 549	1 549	1 549	1 549	10 512	10 565	17 432
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		148	6 442	2 049	5 161	7 331	10 529	5 270	169	169	169	169	169	169	37 770	35 533	39 387
Cash Payments by Type		9 664	17 958	19 388	23 686	24 447	21 888	14 882	19 264	19 264	19 264	19 264	19 264	17 642	217 729	207 287	278 648
Other Cash Flows/Payments by Type																	
Capital assets		29	1 395	800	3 109	4 490	1 986	-	9 343	9 343	9 343	9 343	9 343	5 516	54 608	20 405	22 006
Repayment of borrowing		446	433	486	446	436	443	389	90	90	90	90	90	90	3 527	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		10 079	19 786	11 674	27 421	29 283	24 297	15 290	28 697	28 697	28 697	28 697	28 697	23 248	275 865	227 692	297 654
NET INCREASE/(DECREASE) IN CASH HELD		19 540	2 924	3 984	(6 081)	(12 664)	6 754	6 591	(7 671)	(3 670)	(7 671)	(7 671)	3 971	(1 664)	(972)	795	
Cash/cash equivalents at the month/year beginning		2 943	22 484	25 407	29 392	23 311	10 647	17 402	23 993	16 321	12 651	4 980	(2 692)	2 943	1 279	307	307
Cash/cash equivalents at the month/year end:		22 464	25 407	29 392	23 311	10 647	17 402	23 993	16 321	12 651	4 980	(2 692)	1 279	1 279	307	307	1 102

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

Description - Municipal Vote	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Multi-year expenditure appropriation	##																
Vote 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)																	
Capital Multi-year expenditure sub-total	3																
Single-year expenditure appropriation																	
Vote 1 - EXECUTIVE AND COUNCIL		90	145	100	277	242	203	85	98	96	98	98	98	98	1 631	1 620	1 987
Vote 2 - FINANCE AND ADMINISTRATION		25			7	8	9	19	151	151	151	151	151	151	609	1 060	1 039
Vote 3 - PLANNING AND DEVELOPMENT																	
Vote 4 - HEALTH																	
Vote 5 - COMMUNITY AND SOCIAL SERVICES									14	14	14	14	14	14	89	101	99
Vote 6 - PUBLIC SAFETY									8	8	8	8	8	8	30	48	47
Vote 7 - SPORT AND RECREATION									7	7	7	7	7	7	34	55	54
Vote 8 - ROAD TRANSPORT			254	892	738	1 733	1 413	700	1 451	1 451	1 451	1 451	1 451	1 451	12 788	14 596	15 104
Vote 9 - OTHER																	
Vote 10 - HOUSING SERVICES																	
Vote 11 - WASTE MANAGEMENT																	
Vote 12 - WASTE WATER MANAGEMENT									2	2	2	2	2	2	9	23	24
Vote 13 - ELECTRICITY		1 470	513		313	647			257	257	257	257	257	257	4 270	3 637	4 292
Vote 14 - WATER		2 339	344		739	1 399	160		5 996	5 996	5 996	5 996	5 996	5 996	34 969	3 910	
Vote 15 - (NAME OF VOTE 15)																	
Capital single-year expenditure sub-total	3	3 923	1 256	800	2 074	4 067	1 785	795	7 982	7 982	7 982	7 982	7 982	7 982	54 608	25 950	22 245
Total Capital Expenditure	##	3 923	1 256	800	2 074	4 067	1 785	795	7 982	7 982	7 982	7 982	7 982	7 982	54 608	25 950	22 245

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 (functional classification) -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		115	143	109	284	248	213	85	247	247	247	247	247	2441	2 880	2 827
Executive and council		90	145	109	277	242	203	85	96	96	96	96	96	1 631	1 620	1 587
Finance and administration		25	-	-	7	6	9	10	151	151	151	151	151	809	1 060	1 619
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	27	27	27	27	27	134	204	200
Community and social services		-	-	-	-	-	-	-	14	14	14	14	14	69	101	96
Sport and recreation		-	-	-	-	-	-	-	7	7	7	7	7	34	55	54
Public safety		-	-	-	-	-	-	-	6	6	6	6	6	30	48	47
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	254	692	738	1 733	1 413	700	1 451	1 451	1 451	1 451	1 451	12 786	14 596	15 104
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	254	692	738	1 733	1 413	700	1 451	1 451	1 451	1 451	1 451	12 786	14 596	15 104
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		3 806	857	-	1 052	2 686	160	-	6 257	6 257	6 257	6 257	6 257	39 248	7 570	4 318
Energy sources		1 470	513	-	313	687	-	-	257	257	257	257	257	4 270	3 637	4 292
Water management		2 339	344	-	739	1 399	160	-	5 998	5 998	5 998	5 998	5 998	34 969	3 910	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	2	2	2	2	2	9	23	24
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		3 921	1 256	800	2 674	4 067	1 725	795	7 982	7 982	7 982	7 982	7 982	84 608	25 850	22 245

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

Description	Budget Year 2015/16											Budget Year 2016/17		Budget Year 2017/18	
	Original Budget	Plus Adjusted	Reserve Funds	Revised Capital	Other Income	Net or Prior Debt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
Infrastructure	10,100								1,000		1,000	11,100	12,100	12,100	
Road Infrastructure	10,100								1,000		1,000	11,100	12,100	12,100	
Road	10,100								1,000		1,000	11,100	12,100	12,100	
Road Pavement															
Road Signs															
Road Water Infrastructure															
Drainage Collection															
Storm Water Conveyance															
Alleyways															
Industrial Infrastructure	1,000											1,000	2,000	2,000	
Process Plant															
HV Substations															
MV Switching Station															
MV Transformer Locations															
HV Substations															
MV Switching Station															
MV Stations															
Capital System															
Water Supply Infrastructure	2,000											2,000	3,000	3,000	
Dams and Weirs															
Reservoirs															
Pump Stations															
Water Treatment Works															
Distribution Pipes															
Pump Stations															
Capital System															
Sanitary Infrastructure															
Pump Stations															
Reservoirs															
Water Treatment Works															
Capital System															
Sanitary Infrastructure															
Pump Stations															
Reservoirs															
Water Treatment Works															
Capital System															
Sanitary Infrastructure															
Pump Stations															
Reservoirs															
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Reservoirs															
Water Treatment Works															
Capital System															
Sanitary Infrastructure															
Pump Stations															
Reservoirs															
Water Treatment Works															
Capital System															

020700 - Engineering - Supporting Table 0207 List of capital programmes and projects allocated by Administrative Budget

Project	Project Description	Project Number	Type	GPF Service Delivery	GPF	New Strategic Objective	Asset Class	Asset Sub-Class	Risk Level	BRI Length	BRI Label	Medium Term Revenue and Expenditure Projections						
												Budget Year 01/2017		Budget Year +1 2018/19		Budget Year +2 2019/20		
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
0207000																		
Asset Availability																		
List of asset classes provided by Project																		
0207000	Building and construction of road works				No	Performance & Safety	Road Pavements & Bridges						2 000	2 000	1 100	1 100	3 000	3 000
0207000	Construction from Street Works				No	Performance & Safety	Road Pavements & Bridges						12 000	12 000	13 100	13 100	12 000	12 000
0207000	Temporary Road Works				No	Performance & Safety	Construction & Maintenance						20 000	20 000	2 000	2 000	-	-
0207000	Electricity Cables & Accessories to be Replaced				No	Performance & Safety	Construction & Maintenance						1 000	1 000	2 200	2 200	2 000	2 000
0207000	Street Furniture Manufacture Work				No	Performance & Safety	Construction & Maintenance						2 000	2 000	-	-	-	-
0207000	Pre and Electrical Work				No	Performance & Safety	Construction & Maintenance						400	400	400	400	400	400
0207000	Street Furniture				No	Performance & Safety	Construction & Maintenance						400	400	400	400	400	400
0207000	Street Furniture				No	Performance & Safety	Construction & Maintenance						1	1	1	1	1	1
0207000																		
List of asset classes provided by Project																		
0207000	Street Furniture				No	Performance & Safety	Construction & Maintenance											
0207000	Street Furniture				No	Performance & Safety	Construction & Maintenance											

0207000
 List of projects where original budget have been adjusted
 0207000-001
 0207000-002
 0207000-003
 0207000-004
 0207000-005
 0207000-006
 0207000-007
 0207000-008
 0207000-009
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NC073 Emthanjeni - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavold. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
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 identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts = 'Other' Adjustments approved by entity Board, including revenue under-collection; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H

Revised
SDBIP

Emthanjeni Municipality SDBIP 2018/2019: Top Layer SDBIP as Revised

Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18 Target	Dec-18 Target	Mar-19 Target	Jun-19 Target
TL1	Municipal Manager	Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality.	Develop Risk based audit plan (RBAP) for 2019/20 and submit to the Audit Committee by 30 June 2019	RBAP for 2019/20 submitted to the Audit Committee by 30 June 2019	All	1	1	0	0	0	1
TL2	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	The number of people from employment equity target groups employed (newly appointed) in the three highest levels of management in compliance with the municipality's approved Employment Equity Plan by 30 June 2019	Number of people employed (newly appointed)	All	1	1	0	0	0	1
TL3	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	0.5% of the personnel budget spent on training as per the approved Skills Development Plan by 30 June 2019 [(Actual total training expenditure/total personnel budget)x100]	% of the personnel budget spent on training by 30 June 2019	All	0.50%	0.50%	0%	0%	0%	0.50%
TL4	Corporate Services	Promote the equitable creation and distribution of wealth in Emthanjeni Municipal area.	Launch two key small regeneration programmes by 30 June 2019	Number of programmes launched by 30 June 2019	5	2	2	0	1	0	1
TL5	Corporate Services	Promote the equitable creation and distribution of wealth in Emthanjeni Municipal area.	Establish a Youth Centre in Hanover by 30 June 2019	Youth Centre established by 30 June 2019	6	1	1	0	0	0	1

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Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18		Dec-18		Mar-19		Jun-19	
								Target	Target	Target	Target	Target	Target	Target	Target
TL7	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Develop a maintenance plan for municipal buildings and submit to the Portfolio Committee by 30 June 2019	Maintenance plan developed and submitted by 30 June 2019	All	1	1	0	0	0	0	0	0	0	1
TL8	Corporate Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	Establish ward based sport forums in the municipal area by 30 June 2019	Number of ward based sport forums established by 30 June 2019	All	8	8	0	0	0	0	0	0	0	8
TL9	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Review the EEP and submit to the Portfolio Committee by 30 June 2019	EEP reviewed and submitted to the Portfolio Committee by 30 June 2019	All	1	1	0	0	0	0	0	0	0	1
TL10	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Limit vacancy rate to 15% of budgeted posts by 30 June 2019 [(Number of funded posts vacant divided by budgeted funded posts)x100]	[(Number of funded posts vacant divided by budgeted funded posts)x100]	All	15%	15%	0%	0%	20%	0%	0%	0%	0%	15%
TL11	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Arrange a training sessions for all supervisors on general management by 30 June 2019	Number of training sessions held by 30 June 2019	All	1	1	0	0	0	0	0	0	0	1

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Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18 Target	Dec-18 Target	Mar-19 Target	Jun-19 Target
TL12	Community Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	Complete an assessment of current parks to determine the need and submit report with findings to Council by 30 September 2018	Assessment report submitted to Council by 30 September 2018	All	1	1	1	0	0	0
TL13	Community Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	Develop a maintenance plan for parks by 30 June 2019	Maintenance plan developed by 30 June 2019	All	1	1	0	0	0	1
TL15	Community Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	Sign a MOU with the Department of Defense by 30 June 2019 for support with fire brigade services	MOU signed by 30 June 2019	All	1	1	0	0	0	1
TL16	Community Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	Review the disaster management plan that includes contingency plans and submit to Council by 30 June 2019	Disaster management plan reviewed and submitted to Council by 30 June 2019	All	1	1	0	0	0	1
TL17	Community Services	Provision of access to all basic services rendered to residents within the available resources.	Assess all landfill sites to determine compliance and submit a report to Council by 30 June 2019	Assessment report submitted to Council by 30 June 2019	All	1	1	0	0	0	1
TL18	Community Services	Provision of access to all basic services rendered to residents within the available resources.	Conduct quarterly housing consumer education programs	Number of housing consumer education programs conducted	All	4	4	1	1	1	1

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Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18 Target	Dec-18 Target	Mar-19 Target	Jun-19 Target
TL19	Community Services	Provision of access to all basic services rendered to residents within the available resources.	Conduct a quarterly verification of the housing needs register	Number of verification of the housing needs register conducted	All	4	4	1	1	1	1
TL23	Community Services	Provision of access to all basic services rendered to residents within the available resources.	90% of approved budget spent by 30 June 2019 for the upgrading and improvement of municipal parks ((Actual expenditure divided by the total approved budget) x 100)	% of approved budget spent	All	90%	90%	0%	0%	0%	90%
TL24	Community Services	Provision of access to all basic services rendered to residents within the available resources.	Review the Human Settlement Plan and submit to Council by 30 June 2019	Human Settlement Plan reviewed and submitted to Council by 30 June 2019	All	1	1	0	0	0	1
TL25	Community Services	Provision of access to all basic services rendered to residents within the available resources.	90% of the maintenance budget of waste management spent by 30 June 2019 ((Actual expenditure divided by the approved budget)x100)	% of the budget spent ((Actual expenditure divided by the approved budget)x100)	All	90%	90%	0%	0%	0%	90%
TL26	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2019	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2019	All	8,000	8,000	8,000	8,000	8,000	8,000

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Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18	Dec-18	Mar-19	Jun-19
								Target	Target	Target	Target
TL27	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2019	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2019	All	7,000	7,000	7,000	7,000	7,000	7,000
TL28	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2019	Number of residential properties which are billed for sewerage as at 30 June 2019	All	8,000	8,000	8,000	8,000	8,000	8,000
TL29	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2019	Number of residential properties which are billed for refuse removal as at 30 June 2019	All	8,000	8,000	8,000	8,000	8,000	8,000
TL30	Financial Services	Contribute to the development and protection of the rights and needs of all residents with a particular focus on the poor	Provide free basic services to indigent households as at 30 June 2019	Number of indigent households receiving free basic services as at 30 June 2019	All	3,000	3,000	3,000	3,000	3,000	3,000

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Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18		Dec-18		Mar-19		Jun-19	
								Target	Target	Target	Target	Target	Target	Target	Target
TL31	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2019 $\left(\frac{\text{Actual amount spent on projects}}{\text{Total amount budgeted for capital projects}} \times 100\right)$	% of capital budget spent by 30 June 2019	All	70%	70%	0%	0%	0%	0%	0%	0%	70%	70%
TL32	Financial Services	Maintaining a financially sustainable and viable Municipality	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2019 $\left(\frac{\text{Total operating revenue-operating grants received}}{\text{debt service payments due within the year}}\right)$	Debt coverage	All	2.5	2.5	0	0	0	0	0	0	2.5	2.5
TL33	Financial Services	Maintaining a financially sustainable and viable Municipality	Financial viability measured in terms of the outstanding service debtors as at 30 June 2019 $\left(\frac{\text{Short Term Borrowing} + \text{Bank Overdraft} + \text{Short Term Lease} + \text{Long Term Lease}}{\text{Total Operating Revenue} - \text{Operating Conditional Grant}}\right)$	% of outstanding service debtors	All	45%	45%	0%	0%	0%	0%	0%	0%	45%	45%

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Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18 Target	Dec-18 Target	Mar-19 Target	Jun-19 Target
TL34	Financial Services	Maintaining a financially sustainable and viable Municipality	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2019 (Available cash+ investments)/ Monthly fixed operating expenditure)	Number of months it takes to cover fix operating expenditure with available cash	All	0.6	0.6	0	0	0	0.6
TL35	Financial Services	Maintaining a financially sustainable and viable Municipality	Submit the annual financial statements to the Auditor-General by 31 August 2018	Statements submitted to the AG by 31 August 2018	All	1	1	1	0	0	0
TL36	Financial Services	Maintaining a financially sustainable and viable Municipality	Achievement of a payment percentage of above 70% quarterly ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100)	Payment % achieved	All	70%	70%	70%	70%	70%	70%
TL37	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the adjustments budget to Council by the 28 February 2019	Adjustments budget submitted by 28 February 2019	All	1	1	0	0	1	0
TL38	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the draft budget to Council by 31 March 2019	Draft budget submitted by 31 March 2019	All	1	1	0	0	1	0
TL39	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the final budget to Council by 31 May 2019	Final budget submitted by 31 May 2019	All	1	1	0	0	0	1

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Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18 Target	Dec-18 Target	Mar-19 Target	Jun-19 Target
TL40	Financial Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	90% of approved budget spent by 30 June 2019 for the replacement of computer equipment $\{(\text{Actual expenditure divided by the total approved budget}) \times 100\}$	% of approved budget spent	All	90%	90%	0%	0%	0%	90%
TL42	Infrastructure Services	Promote the equitable creation and distribution of wealth in Emthanjeni Municipal area.	Create temporary jobs - FTE's in terms of EPWP by 30 June 2019 (Person days / FTE (230 days))	Number of FTE's created	All	61	61	0	0	0	61
TL43	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of the water maintenance budget spent by 30 June 2019 $\{(\text{Actual expenditure divided by the approved budget}) \times 100\}$	% of approved water maintenance budget spent	All	70%	70%	5%	25%	60%	70%
TL44	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Limit % water unaccounted for quarterly to 22% $\{[(\text{Number of Kilolitres Water Purchased or Purified} - \text{Number of Kilolitres Water Sold}) / (\text{Number of Kilolitres Water Purchased or Purified}) \times 100]\}$	% water unaccounted for	All	22%	22%	0%	0%	0%	22%
TL45	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Achieve a 90% water quality quarterly as per SANS 241 requirements for all water sampling points	% water quality level	All	90%	90%	90%	90%	90%	90%
TL46	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of the waste water maintenance budget spent by 30 June 2019 $\{(\text{Actual expenditure divided by the approved budget}) \times 100\}$	% of approved waste water maintenance budget spent	All	70%	70%	5%	25%	60%	70%

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Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18		Dec-18		Mar-19		Jun-19	
								Target	Target	Target	Target	Target	Target	Target	Target
TL47	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of the roads and stormwater maintenance budget spent by 30 June 2019 ((Actual expenditure divided by the approved budget)X100)	% of approved roads and stormwater maintenance budget spent	All	70%	70%	5%	25%	60%	70%				
TL48	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Limit % electricity unaccounted for to 18% by 30 June 2019 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] x 100]	% of electricity unaccounted for	All	18%	18%	0%	0%	0%	18%				18%
TL49	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of the recreational and swimming pool maintenance budget spent by 30 June 2019 ((Actual expenditure divided by the approved budget)X100)	% of approved recreational areas and swimming pool maintenance budget spent	All	70%	70%	5%	25%	60%	70%				70%
TL50	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of the electricity maintenance budget spent by 30 June 2019 ((Actual expenditure divided by the approved budget)x100)	% of approved electricity maintenance budget spent	All	90%	90%	5%	25%	60%	70%				70%
TL51	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Develop a comprehensive maintenance plan for water, sanitation, electricity and refuse by 30 June 2019	Plan developed by 30 June 2019	All	1	1	0	0	0	1				1

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Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Wards	Annual Target	Revised Target	Sep-18	Dec-18	Mar-19	Jun-19
								Target	Target	Target	Target
TL52	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	90% of approved budget spent by 30 June 2019 for the upgrading of stormwater drainage ((Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	1; 5	90%	90%	0%	0%	0%	90%
TL53	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Install 300 prepaid electricity meters in the Emthanjeni Municipality area by 30 June 2019	Number of meters installed by 30 June 2019	All	300	300	0	0	0	300
TL54	Infrastructure Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	90% of approved budget spent by 30 June 2019 for the ward development programme ((Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent by 30 June 2019	All	90%	90%	5%	25%	60%	90%
TL55	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	90% of approved budget spent by 30 June 2019 for the resealing of Claude, Alpha (small portion) and Alexander Street in De Aar and Vosburg Street in Britstown ((Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	6; 7	90%	90%	5%	25%	60%	90%

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								Target	Target	Target	Target	Target	Target	Target	Target
TL56	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	90% of approved budget spent by 30 June 2019 for the upgrading of the Britstown sewerage system $\{(\text{Actual expenditure divided by the total approved budget}) \times 100\}$	% of approved budget spent	7	90%	90%	5%	25%	60%	90%	60%	90%	90%	90%
TL57	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	90% of approved budget spent by 30 June 2019 for the refurbishment of boreholes in Britstown and De Aar $\{(\text{Actual expenditure divided by the total approved budget}) \times 100\}$	% of approved budget spent	All	90%	90%	5%	25%	60%	90%	60%	90%	90%	90%
TL58	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	90% of approved budget spent by 30 June 2019 for the upgrading of Waterdal electricity network Phase 1 $\{(\text{Actual expenditure divided by the total approved budget}) \times 100\}$	% of approved budget spent	3	90%	90%	5%	25%	60%	90%	60%	90%	90%	90%
TL59	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	90% of approved budget spent by 30 June 2019 for the upgrading of electricity network for De Aar East and Nonzwakazi $\{(\text{Actual expenditure divided by the total approved budget}) \times 100\}$	% of approved budget spent	All	90%	90%	5%	25%	60%	90%	60%	90%	90%	90%

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 [Signature]
Date 13/03/2019