

NC073 Emthanjeni - Table B2 Adjustments Budget Financial Performance (standard classification) - 28/02/2014

Standard Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Governance and administration		42 501	-	-	-	-	-	0	0	42 501	44 353	46 061
Executive and council		3 305	-	-	-	-	-	-	-	3 305	3 719	3 769
Budget and treasury office		39 155	-	-	-	-	-	(2)	(2)	39 154	40 589	42 244
Corporate services		41	-	-	-	-	-	2	2	43	45	48
Community and public safety		10 696	-	-	-	-	-	(2 765)	(2 765)	7 931	10 793	11 388
Community and social services		1 137	-	-	-	-	-	-	-	1 137	1 162	1 191
Sport and recreation		91	-	-	-	-	-	-	-	91	96	102
Public safety		7 892	-	-	-	-	-	(2 765)	(2 765)	5 127	8 399	8 903
Housing		520	-	-	-	-	-	-	-	520	21	23
Health		1 056	-	-	-	-	-	-	-	1 056	1 114	1 169
Economic and environmental services		18 948	-	-	-	-	-	(3 516)	(3 516)	15 432	14 944	14 471
Planning and development		18 250	-	-	-	-	-	(3 516)	(3 516)	14 734	14 204	13 687
Road transport		698	-	-	-	-	-	-	-	698	740	784
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		150 608	-	-	-	-	-	(22 301)	(22 301)	128 308	154 641	145 713
Electricity		70 289	-	-	-	-	-	(1 365)	(1 365)	68 924	75 714	81 539
Water		47 583	-	-	-	-	-	(20 936)	(20 936)	26 647	44 890	28 673
Waste water management		20 447	-	-	-	-	-	-	-	20 447	21 264	22 184
Waste management		12 289	-	-	-	-	-	-	-	12 289	12 772	13 318
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	222 753	-	-	-	-	-	(28 582)	(28 582)	194 172	224 730	217 633
Expenditure - Standard												
Governance and administration		42 291	-	-	-	-	-	(2 677)	(2 677)	39 614	43 919	46 686
Executive and council		12 506	-	-	-	-	-	(199)	(199)	12 307	13 142	13 916
Budget and treasury office		17 105	-	-	-	-	-	(131)	(131)	16 974	17 370	18 448
Corporate services		12 681	-	-	-	-	-	(2 348)	(2 348)	10 333	13 407	14 323
Community and public safety		23 327	-	-	-	-	-	634	634	23 961	24 774	26 382
Community and social services		7 755	-	-	-	-	-	2 465	2 465	10 220	8 265	8 822
Sport and recreation		3 562	-	-	-	-	-	(9)	(9)	3 554	3 803	4 082
Public safety		9 359	-	-	-	-	-	(1 476)	(1 476)	7 883	9 883	10 470
Housing		2 441	-	-	-	-	-	(345)	(345)	2 096	2 601	2 770
Health		209	-	-	-	-	-	-	-	209	222	238
Economic and environmental services		24 009	-	-	-	-	-	(215)	(215)	23 794	23 859	25 438
Planning and development		10 511	-	-	-	-	-	(706)	(706)	9 804	9 546	10 017
Road transport		13 498	-	-	-	-	-	492	492	13 990	14 314	15 422
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		94 183	-	-	-	-	-	(55)	(55)	94 128	100 754	107 921
Electricity		58 448	-	-	-	-	-	(1 233)	(1 233)	57 215	62 727	67 423
Water		10 801	-	-	-	-	-	361	361	11 162	11 469	12 211
Waste water management		11 519	-	-	-	-	-	505	505	12 024	12 286	13 095
Waste management		13 415	-	-	-	-	-	312	312	13 727	14 273	15 193
Other		2 198	-	-	-	-	-	(1)	(1)	2 198	2 323	2 459
Total Expenditure - Standard	3	186 009	-	-	-	-	-	(2 314)	(2 314)	183 695	195 629	208 886
Surplus/ (Deficit) for the year		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747

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)(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 B2 Adjustments Budget Financial Performance (standard classification) - B - 28/02/2014

Standard Classification Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16	
		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 thousand	1												
Revenue - Standard													
Municipal governance and administration		42 501	-	-	-	-	-	0	0	42 501	44 353	46 061	
Executive and council		3 305	-	-	-	-	-	-	-	3 305	3 719	3 769	
Mayor and Council		2 915	-	-	-	-	-	-	-	2 915	3 310	3 346	
Municipal Manager		389	-	-	-	-	-	-	-	389	408	423	
Budget and treasury office		39 155	-	-	-	-	-	(2)	(2)	39 154	40 589	42 244	
Corporate services		41	-	-	-	-	-	2	2	43	45	48	
Human Resources		-	-	-	-	-	-	-	-	-	-	-	
Information Technology		-	-	-	-	-	-	-	-	-	-	-	
Property Services		41	-	-	-	-	-	2	2	43	45	48	
Other Admin		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		10 696	-	-	-	-	-	(2 765)	(2 765)	7 931	10 793	11 388	
Community and social services		1 137	-	-	-	-	-	-	-	1 137	1 162	1 191	
Libraries and Archives		710	-	-	-	-	-	-	-	710	712	714	
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-	-	-	
Community halls and Facilities		215	-	-	-	-	-	-	-	215	225	239	
Cemeteries & Crematoriums		212	-	-	-	-	-	-	-	212	225	238	
Child Care		-	-	-	-	-	-	-	-	-	-	-	
Aged Care		-	-	-	-	-	-	-	-	-	-	-	
Other Community		-	-	-	-	-	-	-	-	-	-	-	
Other Social		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		91	-	-	-	-	-	-	-	91	96	102	
Public safety		7 892	-	-	-	-	-	(2 765)	(2 765)	5 127	8 399	8 903	
Police		-	-	-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	-	-	
Civil Defence		-	-	-	-	-	-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	
Other		7 892	-	-	-	-	-	(2 765)	(2 765)	5 127	8 399	8 903	
Housing		520	-	-	-	-	-	-	-	520	21	23	
Health		1 056	-	-	-	-	-	-	-	1 056	1 114	1 169	
Clinics		1 056	-	-	-	-	-	-	-	1 056	1 114	1 169	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		18 948	-	-	-	-	-	(3 516)	(3 516)	15 432	14 944	14 471	
Planning and development		18 250	-	-	-	-	-	(3 516)	(3 516)	14 734	14 204	13 687	
Economic		1 045	-	-	-	-	-	-	-	1 045	47	50	
Town Planning/Building		17 206	-	-	-	-	-	(3 516)	(3 516)	13 690	14 156	13 636	
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-	
Road transport		698	-	-	-	-	-	-	-	698	740	784	
Roads		15	-	-	-	-	-	-	-	15	16	17	
Public Buses		-	-	-	-	-	-	-	-	-	-	-	
Parking Garages		-	-	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing		683	-	-	-	-	-	-	-	683	724	768	
Other		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Pollution Control		-	-	-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Trading services		150 608	-	-	-	-	-	(22 301)	(22 301)	128 308	154 641	145 713	
Electricity		70 289	-	-	-	-	-	(1 365)	(1 365)	68 924	75 714	81 539	
Electricity Distribution		70 289	-	-	-	-	-	(1 365)	(1 365)	68 924	75 714	81 539	
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-	
Water		47 583	-	-	-	-	-	(20 936)	(20 936)	26 647	44 890	28 673	
Water Distribution		47 583	-	-	-	-	-	(20 936)	(20 936)	26 647	44 890	28 673	
Water Storage		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		20 447	-	-	-	-	-	-	-	20 447	21 264	22 184	
Sewerage		20 447	-	-	-	-	-	-	-	20 447	21 264	22 184	
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-	
Public Toilets		-	-	-	-	-	-	-	-	-	-	-	
Waste management		12 289	-	-	-	-	-	-	-	12 289	12 772	13 318	
Solid Waste		12 289	-	-	-	-	-	-	-	12 289	12 772	13 318	
Other		-	-	-	-	-	-	-	-	-	-	-	
Air Transport		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Tourism		-	-	-	-	-	-	-	-	-	-	-	
Forestry		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	222 753	-	-	-	-	-	(28 582)	(28 582)	194 172	224 730	217 633	
Expenditure - Standard													
Municipal governance and administration		42 291	-	-	-	-	-	(2 677)	(2 677)	39 614	43 919	46 686	
Executive and council		12 506	-	-	-	-	-	(199)	(199)	12 307	13 142	13 916	
Mayor and Council		9 431	-	-	-	-	-	42	42	9 474	9 880	10 478	

Municipal Manager	3 074	-	-	-	-	-	(241)	(241)	2 833	3 262	3 438
Budget and treasury office	17 105	-	-	-	-	-	(131)	(131)	16 974	17 370	18 448
Corporate services	12 681	-	-	-	-	-	(2 348)	(2 348)	10 333	13 407	14 323
Human Resources	914	-	-	-	-	-	28	28	942	973	1 036
Information Technology	-	-	-	-	-	-	-	-	-	-	-
Property Services	3 292	-	-	-	-	-	4	4	3 296	3 509	3 732
Other Admin	8 474	-	-	-	-	-	(2 379)	(2 379)	6 095	8 925	9 554
Community and public safety	23 327	-	-	-	-	-	634	634	23 961	24 774	26 382
Community and social services	7 755	-	-	-	-	-	2 465	2 465	10 220	8 265	8 822
Libraries and Archives	3 823	-	-	-	-	-	(16)	(16)	3 807	4 081	4 352
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-	-	-
Community halls and Facilities	2 952	-	-	-	-	-	(50)	(50)	2 902	3 142	3 359
Cemeteries & Crematoriums	980	-	-	-	-	-	179	179	1 159	1 042	1 111
Child Care	-	-	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	-	-	-	1 100	1 100	1 100	-	-
Other Social	-	-	-	-	-	-	1 252	1 252	1 252	-	-
Sport and recreation	3 562	-	-	-	-	-	(9)	(9)	3 554	3 803	4 082
Public safety	9 359	-	-	-	-	-	(1 476)	(1 476)	7 883	9 883	10 470
Police	-	-	-	-	-	-	-	-	-	9 038	9 573
Fire	776	-	-	-	-	-	-	-	776	845	897
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-
Other	8 583	-	-	-	-	-	(1 476)	(1 476)	7 107	-	-
Housing	2 441	-	-	-	-	-	(345)	(345)	2 096	2 601	2 770
Health	209	-	-	-	-	-	-	-	209	222	238
Clinics	209	-	-	-	-	-	-	-	209	222	238
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	24 009	-	-	-	-	-	(215)	(215)	23 794	23 859	25 438
Planning and development	10 511	-	-	-	-	-	(706)	(706)	9 804	9 546	10 017
Economic	4 302	-	-	-	-	-	(631)	(631)	3 671	3 567	3 800
Town Planning/Building	6 209	-	-	-	-	-	(76)	(76)	6 133	5 979	6 217
Licensing & Regulation	-	-	-	-	-	-	-	-	-	-	-
Road transport	13 498	-	-	-	-	-	492	492	13 990	14 314	15 422
Roads	11 492	-	-	-	-	-	628	628	12 120	12 177	13 142
Public Buses	-	-	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	940	-	-	-	-	-	(59)	(59)	881	1 001	1 069
Other	1 066	-	-	-	-	-	(78)	(78)	989	1 137	1 210
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Trading services	94 183	-	-	-	-	-	(55)	(55)	94 128	100 754	107 921
Electricity	58 448	-	-	-	-	-	(1 233)	(1 233)	57 215	62 727	67 423
Electricity Distribution	58 448	-	-	-	-	-	(1 233)	(1 233)	57 215	62 727	67 423
Electricity Generation	-	-	-	-	-	-	-	-	-	-	-
Water	10 801	-	-	-	-	-	361	361	11 162	11 469	12 211
Water Distribution	10 801	-	-	-	-	-	361	361	11 162	11 469	12 211
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	11 519	-	-	-	-	-	505	505	12 024	12 286	13 095
Sewerage	11 519	-	-	-	-	-	505	505	12 024	12 286	13 095
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Waste management	13 415	-	-	-	-	-	312	312	13 727	14 273	15 193
Solid Waste	13 415	-	-	-	-	-	312	312	13 727	14 273	15 193
Other	2 198	-	-	-	-	-	(1)	(1)	2 198	2 323	2 459
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Tourism	2 198	-	-	-	-	-	(1)	(1)	2 198	2 323	2 459
Forestry	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	186 009	-	-	-	-	-	(2 314)	(2 314)	183 695	195 629	208 886
Surplus/ (Deficit) for the year	36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes.

NC073 Emthanjeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2014

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		3 305	-	-	-	-	-	-	-	3 305	3 719	3 769
Vote 2 - FINANCE AND ADMINISTRATION		39 196	-	-	-	-	-	0	0	39 196	40 634	42 293
Vote 3 - PLANNING AND DEVELOPMENT		18 250	-	-	-	-	-	(3 516)	(3 516)	14 734	14 204	13 687
Vote 4 - HEALTH		1 056	-	-	-	-	-	-	-	1 056	1 114	1 169
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 137	-	-	-	-	-	-	-	1 137	1 162	1 191
Vote 6 - PUBLIC SAFETY		7 892	-	-	-	-	-	(2 765)	(2 765)	5 127	8 399	8 903
Vote 7 - SPORT AND RECREATION		91	-	-	-	-	-	-	-	91	96	102
Vote 8 - ROAD TRANSPORT		698	-	-	-	-	-	-	-	698	740	784
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		520	-	-	-	-	-	-	-	520	21	23
Vote 11 - WASTE MANAGEMENT		12 289	-	-	-	-	-	-	-	12 289	12 772	13 318
Vote 12 - WASTE WATER MANAGEMENT		20 447	-	-	-	-	-	-	-	20 447	21 264	22 184
Vote 13 - ELECTRICITY		70 289	-	-	-	-	-	(1 365)	(1 365)	68 924	75 714	81 539
Vote 14 - WATER		47 583	-	-	-	-	-	(20 936)	(20 936)	26 647	44 890	28 673
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	222 753	-	-	-	-	-	(28 582)	(28 582)	194 172	224 730	217 633
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		12 506	-	-	-	-	-	(199)	(199)	12 307	13 142	13 916
Vote 2 - FINANCE AND ADMINISTRATION		29 786	-	-	-	-	-	(2 479)	(2 479)	27 307	30 779	32 773
Vote 3 - PLANNING AND DEVELOPMENT		10 511	-	-	-	-	-	(706)	(706)	9 804	9 546	10 017
Vote 4 - HEALTH		209	-	-	-	-	-	-	-	209	222	238
Vote 5 - COMMUNITY AND SOCIAL SERVICES		7 755	-	-	-	-	-	2 465	2 465	10 220	8 265	8 822
Vote 6 - PUBLIC SAFETY		9 359	-	-	-	-	-	(1 476)	(1 476)	7 883	9 883	10 470
Vote 7 - SPORT AND RECREATION		3 562	-	-	-	-	-	(9)	(9)	3 554	3 803	4 082
Vote 8 - ROAD TRANSPORT		13 498	-	-	-	-	-	492	492	13 990	14 311	15 419
Vote 9 - OTHER		2 198	-	-	-	-	-	(1)	(1)	2 198	2 323	2 459
Vote 10 - HOUSING SERVICES		2 441	-	-	-	-	-	(345)	(345)	2 096	2 601	2 770
Vote 11 - WASTE MANAGEMENT		13 415	-	-	-	-	-	312	312	13 727	14 273	15 193
Vote 12 - WASTE WATER MANAGEMENT		11 519	-	-	-	-	-	505	505	12 024	12 286	13 095
Vote 13 - ELECTRICITY		58 448	-	-	-	-	-	(1 233)	(1 233)	57 215	62 727	67 423
Vote 14 - WATER		10 801	-	-	-	-	-	360	360	11 162	11 469	12 211
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	186 009	-	-	-	-	-	(2 314)	(2 314)	183 695	195 629	208 886
Surplus/ (Deficit) for the year	2	36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

									-	-		
									-	-		
									-	-		
									-	-		
Total Expenditure by Vote	2	186 009	-	-	-	-	-	(2 314)	(2 314)	183 695	195 629	208 886
Surplus/ (Deficit) for the year	2	36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

NC073 Emthanjeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	21 373	-	-	-	-	-	-	-	21 373	22 655	24 015
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	52 567	-	-	-	-	-	(4 205)	(4 205)	48 362	56 463	60 734
Service charges - water revenue	2	23 401	-	-	-	-	-	(936)	(936)	22 465	24 053	25 497
Service charges - sanitation revenue	2	13 047	-	-	-	-	-	-	-	13 047	13 830	14 659
Service charges - refuse revenue	2	7 712	-	-	-	-	-	-	-	7 712	8 174	8 665
Service charges - other		147	-	-	-	-	-	-	-	147	154	163
Rental of facilities and equipment		529	-	-	-	-	-	-	-	529	561	595
Interest earned - external investments		792	-	-	-	-	-	1	1	793	809	857
Interest earned - outstanding debtors		741	-	-	-	-	-	(1)	(1)	740	741	741
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		7 543	-	-	-	-	-	(2 765)	(2 765)	4 779	8 030	8 511
Licences and permits		1 230	-	-	-	-	-	0	0	1 230	1 304	1 382
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		40 495	-	-	-	-	-	-	-	40 495	39 653	40 197
Other revenue	2	16 713	-	-	-	-	-	2 824	2 824	19 537	17 917	19 401
Gains on disposal of PPE		80	-	-	-	-	-	-	-	80	80	70
Total Revenue (excluding capital transfers and contributions)		186 371	-	-	-	-	-	(5 082)	(5 082)	181 290	194 424	205 488
Expenditure By Type												
Employee related costs		59 618	-	-	-	-	-	1 422	1 422	61 039	62 572	66 630
Remuneration of councillors		3 918	-	-	-	-	-	237	237	4 154	4 172	4 443
Debt impairment		8 627	-	-	-	-	-	-	-	8 627	9 145	9 876
Depreciation & asset impairment		8 479	-	-	-	-	-	(10)	(10)	8 469	8 987	9 706
Finance charges		933	-	-	-	-	-	97	97	1 030	636	329
Bulk purchases		44 159	-	-	-	-	-	(2 154)	(2 154)	42 005	47 551	51 335
Other materials		8 178	-	-	-	-	-	31	31	8 209	8 530	9 200
Contracted services		7 026	-	-	-	-	-	(1 726)	(1 726)	5 300	7 366	7 808
Transfers and grants		12 422	-	-	-	-	-	2 508	2 508	14 930	13 163	13 949
Other expenditure		32 649	-	-	-	-	-	(2 719)	(2 719)	29 931	33 506	35 607
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		186 009	-	-	-	-	-	(2 314)	(2 314)	183 695	195 629	208 886
Surplus/(Deficit)		363	-	-	-	-	-	(2 768)	(2 768)	(2 405)	(1 205)	(3 398)
Transfers recognised - capital		36 382	-	-	-	-	-	(23 500)	(23 500)	12 882	30 306	12 145
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747

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 - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		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												
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		20 000	-	-	-	-	-	(20 000)	(20 000)	-	16 813	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	20 000	-	-	-	-	-	(20 000)	(20 000)	-	16 813	-
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		221	-	-	-	-	-	277	277	498	234	248
Vote 2 - FINANCE AND ADMINISTRATION		1 959	-	-	-	-	-	-	-	1 959	2 076	2 201
Vote 3 - PLANNING AND DEVELOPMENT		15 344	-	-	-	-	(3 500)	-	(3 500)	11 844	12 629	12 168
Vote 4 - HEALTH		21	-	-	-	-	-	-	-	21	23	24
Vote 5 - COMMUNITY AND SOCIAL SERVICES		728	-	-	-	-	-	16	16	743	846	897
Vote 6 - PUBLIC SAFETY		510	-	-	-	-	-	-	-	510	568	596
Vote 7 - SPORT AND RECREATION		101	-	-	-	-	-	-	-	101	107	113
Vote 8 - ROAD TRANSPORT		3 519	-	-	-	-	-	(300)	(300)	3 219	3 601	3 653
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		55	-	-	-	-	-	302	302	357	58	62
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ELECTRICITY		505	-	-	-	-	-	-	-	505	520	540
Vote 14 - WATER		1 076	-	-	-	-	-	-	-	1 076	904	20
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		24 039	-	-	-	-	(3 500)	295	(3 205)	20 833	21 566	20 521
Total Capital Expenditure - Vote		44 039	-	-	-	-	(3 500)	(19 705)	(23 205)	20 833	38 379	20 521
Capital Expenditure - Standard												
Governance and administration		2 180	-	-	-	-	-	277	277	2 457	2 311	2 449
Executive and council		221	-	-	-	-	-	277	277	498	234	248
Budget and treasury office		1 479	-	-	-	-	-	-	-	1 479	1 568	1 662
Corporate services		479	-	-	-	-	-	-	-	479	508	539
Community and public safety		1 360	-	-	-	-	-	16	16	1 375	1 543	1 630
Community and social services		728	-	-	-	-	-	16	16	743	846	897
Sport and recreation		101	-	-	-	-	-	-	-	101	107	113
Public safety		510	-	-	-	-	-	-	-	510	568	596
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		21	-	-	-	-	-	-	-	21	23	24
Economic and environmental services		18 863	-	-	-	-	(3 500)	(300)	(3 800)	15 063	16 230	15 820
Planning and development		15 344	-	-	-	-	(3 500)	-	(3 500)	11 844	12 629	12 168
Road transport		3 519	-	-	-	-	-	(300)	(300)	3 219	3 601	3 653
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		21 636	-	-	-	-	(20 000)	302	(19 698)	1 938	18 295	622
Electricity		505	-	-	-	-	-	-	-	505	520	540
Water		21 076	-	-	-	-	(20 000)	-	(20 000)	1 076	17 717	20
Waste water management		55	-	-	-	-	-	(55)	(55)	-	58	62
Waste management		-	-	-	-	-	-	357	357	357	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	44 039	-	-	-	-	(23 500)	295	(23 205)	20 833	38 379	20 521
Funded by:												
National Government		36 382	-	-	-	-	(23 500)	-	(23 500)	12 882	30 306	12 145
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	36 382	-	-	-	-	(23 500)	-	(23 500)	12 882	30 306	12 145
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 657	-	-	-	-	-	295	295	7 951	8 073	8 376
Total Capital Funding		44 039	-	-	-	-	(23 500)	295	(23 205)	20 833	38 379	20 521

References

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

NC073 Emthanjeni - Table B6 Adjustments Budget Financial Position - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjus. 8 F	Total Adjus. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		2 585							-	2 585	2 844	3 000
Call investment deposits	1	10 716	-	-	-	-	-	(3 062)	(3 062)	7 654	11 788	12 861
Consumer debtors	1	12 037	-	-	-	-	-	-	-	12 037	9 171	18 565
Other debtors		8 558							-	8 558	9 243	9 400
Current portion of long-term receivables		-							-	-	-	-
Inventory		43 301							-	43 301	45 899	47 902
Total current assets		77 197	-	-	-	-	-	(3 062)	(3 062)	74 135	78 943	91 728
Non current assets												
Long-term receivables		-							-	-	-	-
Investments		-							-	-	-	-
Investment property		4 272							-	4 272	4 272	4 272
Investment in Associate		-							-	-	-	-
Property, plant and equipment	1	888 993	-	-	-	-	-	(23 205)	(23 205)	865 788	942 332	942 626
Agricultural		-							-	-	-	-
Biological		-							-	-	-	-
Intangible		1 166							-	1 166	1 283	1 400
Other non-current assets		177							-	177	168	150
Total non current assets		894 608	-	-	-	-	-	(23 205)	(23 205)	871 402	948 055	948 448
TOTAL ASSETS		971 805	-	-	-	-	-	(26 268)	(26 268)	945 537	1 026 998	1 040 176
LIABILITIES												
Current liabilities												
Bank overdraft		1 251							-	1 251	1 026	1 020
Borrowing		1 296	-	-	-	-	-	-	-	1 296	1 374	1 400
Consumer deposits		1 899							-	1 899	1 932	2 011
Trade and other payables		10 666	-	-	-	-	-	-	-	10 666	11 306	11 200
Provisions		1 920							-	1 920	2 017	2 199
Total current liabilities		17 032	-	-	-	-	-	-	-	17 032	17 654	17 830
Non current liabilities												
Borrowing	1	10 543	-	-	-	-	-	-	-	10 543	11 176	1 317
Provisions	1	32 259	-	-	-	-	-	-	-	32 259	34 194	35 294
Total non current liabilities		42 802	-	-	-	-	-	-	-	42 802	45 370	36 611
TOTAL LIABILITIES		59 834	-	-	-	-	-	-	-	59 834	63 024	54 441
NET ASSETS	2	911 971	-	-	-	-	-	(26 268)	(26 268)	885 703	963 974	985 735
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		640 664	-	-	-	-	-	(26 268)	(26 268)	614 396	692 667	704 971
Reserves		271 307	-	-	-	-	-	-	-	271 307	271 307	271 307
TOTAL COMMUNITY WEALTH/EQUITY		911 971	-	-	-	-	-	(26 268)	(26 268)	885 703	963 974	976 278

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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

NC073 Emthanjeni - Table B7 Adjustments Budget Cash Flows - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		125 172						13 935	13 935	139 107	125 125	135 072
Government - operating	1	40 566						(61)	(61)	40 495	39 772	40 376
Government - capital	1	36 382						(23 500)	(23 500)	12 882	30 306	12 145
Interest		793						76	76	869	825	880
Dividends		1						239	239	240	1	2
Payments												
Suppliers and employees		(128 441)						(19 960)	(19 960)	(148 401)	(132 269)	(135 650)
Finance charges		(933)						(97)	(97)	(1 030)	(636)	(329)
Transfers and Grants	1	(13 573)						(1 357)	(1 357)	(14 930)	(14 388)	(16 009)
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 957	-	-	-	-	-	(30 726)	(30 726)	29 231	48 736	36 486
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		12						68	68	80	80	70
Decrease (Increase) in non-current debtors		-						-	-	-	-	-
Decrease (increase) other non-current receivables		-						-	-	-	25	27
Decrease (increase) in non-current investments		-						-	-	-	-	-
Payments												
Capital assets		(39 634)						18 816	18 816	(20 818)	(35 591)	(35 622)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39 622)	-	-	-	-	-	18 884	18 884	(20 738)	(35 486)	(35 525)
CASH FLOW FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		111						-	-	111	118	121
Payments												
Repayment of borrowing		(2 538)						-	-	(2 538)	(2 741)	(2 948)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 427)	-	-	-	-	-	-	-	(2 427)	(2 623)	(2 827)
NET INCREASE/ (DECREASE) IN CASH HELD		17 908	-	-	-	-	-	(11 841)	(11 841)	6 067	10 627	(1 866)
Cash/cash equivalents at the year begin:	2	(8 456)						-	-	(8 456)	9 452	20 079
Cash/cash equivalents at the year end:	2	9 452						(11 841)	-	(2 389)	20 079	18 212

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 - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	9 452	-	-	-	-	-	(11 841)	(11 841)	(2 389)	20 079	18 212
Other current investments > 90 days		2 598	-	-	-	-	-	8 779	8 779	11 377	(6 473)	(3 372)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		12 050	-	-	-	-	-	(3 062)	(3 062)	8 988	13 606	14 840
Applications of cash and investments												
Unspent conditional transfers		1 272	-	-	-	-	-	-	-	1 272	1 348	1 000
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		3 470	-	-	-	-	-	-	-	3 470	3 679	3 800
Other working capital requirements	2	(11 946)	-	-	-	-	-	17 870	17 870	5 924	6 541	6 400
Other provisions		1 920	-	-	-	-	-	-	-	1 920	2 017	2 199
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(5 284)	-	-	-	-	-	17 870	17 870	12 586	13 585	13 399
Surplus(shortfall)		17 334	-	-	-	-	-	(20 932)	(20 932)	(3 598)	21	1 441

References

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

NC073 Emthanjeni - Table B9 Asset Management - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	39 052	-	-	-	-	(23 500)	(300)	(23 800)	15 252	32 151	14 905
Infrastructure - Road transport		2 670	-	-	-	-	-	(300)	(300)	2 370	2 730	2 760
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		21 058	-	-	-	-	(20 000)	-	(20 000)	1 058	16 813	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		23 728	-	-	-	-	(20 000)	(300)	(20 300)	3 428	19 543	2 760
Community		15 324	-	-	-	-	(3 500)	-	(3 500)	11 824	12 608	12 145
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	4 987	-	-	-	-	-	579	579	5 566	6 228	5 616
Infrastructure - Road transport		820	-	-	-	-	-	-	-	820	840	860
Infrastructure - Electricity		505	-	-	-	-	-	-	-	505	520	540
Infrastructure - Water		18	-	-	-	-	-	-	-	18	19	20
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		55	-	-	-	-	-	302	302	357	58	62
Infrastructure		1 398	-	-	-	-	-	302	302	1 700	1 437	1 482
Community		828	-	-	-	-	-	-	-	828	953	1 010
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		2 760	-	-	-	-	-	277	277	3 037	3 838	3 124
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	3 490	-	-	-	-	-	(300)	(300)	3 190	3 570	3 620
Infrastructure - Road transport		505	-	-	-	-	-	-	-	505	520	540
Infrastructure - Electricity		21 076	-	-	-	-	(20 000)	-	(20 000)	1 076	16 832	20
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		55	-	-	-	-	-	302	302	357	58	62
Infrastructure		25 126	-	-	-	-	(20 000)	2	(19 998)	5 128	20 980	4 242
Community		16 152	-	-	-	-	(3 500)	-	(3 500)	12 652	13 561	13 155
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		2 760	-	-	-	-	-	277	277	3 037	3 838	3 124
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	44 039	-	-	-	-	(23 500)	279	(23 221)	20 818	38 379	20 521
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	315 765	-	-	-	-	-	-	-	315 765	334 968	313 839
Infrastructure - Electricity		55 118	-	-	-	-	-	-	-	55 118	58 425	60 937
Infrastructure - Water		105 790	-	-	-	-	-	-	-	105 790	112 138	116 959
Infrastructure - Sanitation		121 348	-	-	-	-	-	-	-	121 348	128 628	134 159
Infrastructure - Other		2 045	-	-	-	-	-	-	-	2 045	2 167	2 261
Infrastructure		600 065	-	-	-	-	-	-	-	600 065	636 326	628 156
Community		224 026	-	-	-	-	-	-	-	224 026	237 468	247 679
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		64 901	-	-	-	-	-	-	-	64 901	68 539	66 792
Intangibles		1 166	-	-	-	-	-	-	-	1 166	1 283	1 400
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	890 159	-	-	-	-	-	-	-	890 159	943 615	944 026
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	8 479	-	-	-	-	-	(10)	(10)	8 469	8 987	9 706
Repairs and Maintenance by asset class		12 040	-	-	-	-	-	-	-	12 040	12 608	13 455
Infrastructure - Road transport		1 509	-	-	-	-	-	-	-	1 509	1 577	1 677
Infrastructure - Electricity		1 726	-	-	-	-	-	-	-	1 726	1 829	1 944
Infrastructure - Water		819	-	-	-	-	-	-	-	819	856	910
Infrastructure - Sanitation		779	-	-	-	-	-	-	-	779	814	865
Infrastructure - Other		777	-	-	-	-	-	-	-	777	812	863
Infrastructure		5 610	-	-	-	-	-	-	-	5 610	5 888	6 259
Community		1 777	-	-	-	-	-	-	-	1 777	1 858	1 975
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		172	-	-	-	-	-	-	-	172	180	191
Other assets		4 481	-	-	-	-	-	-	-	4 481	4 683	5 031
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	20 519	-	-	-	-	-	(10)	(10)	20 509	21 596	23 162
% of capital exp on renewal of assets		11.3%	0.0%							26.7%	16.2%	27.4%
Renewal of existing assets as % of deprecn		58.8%	0.0%							65.7%	69.3%	57.9%
R&M as a % of PPE		1.4%	0.0%							1.4%	1.3%	1.4%
Renewal and R&M as a % of PPE		1.9%	0.0%							2.0%	2.0%	2.0%

References

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

NC073 Emthanjeni - Table B10 Basic service delivery measurement - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets (000)	1											
Water:												
Piped water inside dwelling		9								9	8852.6375	8905
Piped water inside yard (but not in dwelling)		0								0	565	570
Using public tap (at least min.service level)	2	0								0	586.115	570
Other water supply (at least min.service level)		0								0	1	1
Minimum Service Level and Above sub-total		10								10	11	11
Using public tap (< min.service level)	3										0	0
Other water supply (< min.service level)	3,4										0	0
No water supply											0	0
Below Minimum Service Level sub-total												
Total number of households	5	10								10	11	11
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		7 288								7 288	7 403	7 550
Flush toilet (with septic tank)		1 627								1 627	1 742	1 800
Chemical toilet		693								693	808	900
Pit toilet (ventilated)		450								450	565	612
Other toilet provisions (> min.service level)												
Minimum Service Level and Above sub-total		10 058								10 058	10 518	10 862
Bucket toilet		513								513	628	628
Other toilet provisions (< min.service level)		450								450	565	565
No toilet provisions												
Below Minimum Service Level sub-total		963								963	1 193	1 193
Total number of households	5	11 021								11 021	11 711	12 055
Energy:												
Electricity (at least min. service level)		3 768								3 768	3 883	3 922
Electricity - prepaid (> min.service level)		5 443								5 443	5 558	5 680
Minimum Service Level and Above sub-total		9 211								9 211	9 441	9 602
Electricity (< min.service level)		461								461	576	580
Electricity - prepaid (< min. service level)		450								450	565	580
Other energy sources												
Below Minimum Service Level sub-total		911								911	1 141	1 160
Total number of households	5	10 121								10 121	10 581	10 762
Refuse:												
Removed at least once a week (min.service)		10 121								10 121	10 581	10 702
Minimum Service Level and Above sub-total		10 121								10 121	10 581	10 702
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total												
Total number of households	5	10 121								10 121	10 581	10 702
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		8 771								8 771	8 886	8 905
Sanitation (free minimum level service)		3 300								3 300	3 500	3 750
Electricity/other energy (50kwh per household per month)		3 300								3 300	3 500	3 750
Refuse (removed at least once a week)		3 300								3 300	3 500	3 750
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		5 469								5 469	5 872	5 980
Sanitation (free sanitation service)		4 985								4 985	5 604	5 660
Electricity/other energy (50kwh per household per month)		1 344								1 344	1 504	1 680
Refuse (removed once a week)		3 108								3 108	3 494	3 695
Total cost of FBS provided (minimum social package)		14 906								14 906	16 475	17 015
Highest level of free service provided												
Property rates (R'000 value threshold)		18 000								18 000	18 000	18 000
Water (kilolitres per household per month)		6					2	2	2	8	8	8
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)		126								126	133	133
Electricity (kw per household per month)		50								50	50	50
Refuse (average litres per week)		78								78	83	83
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)												
Water		5 469								5 469	5 872	5 995
Sanitation		4 985								4 985	5 604	5 805
Electricity/other energy		1 344								1 344	1 504	1 650
Refuse		3 108								3 108	3 494	3 756
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of free services provided (total social pa		14 906								14 906	16 475	17 206

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2014

Description	Ref	Budget Year 2013/14									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 2014/15
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		46 552	-	-	-	-	-	-	-	46 552	49 345	52 306
less Revenue Foregone		25 179	-	-	-	-	-	-	-	25 179	26 690	28 291
Net Property Rates		21 373	-	-	-	-	-	-	-	21 373	22 655	24 015
Service charges - electricity revenue												
Total Service charges - electricity revenue		52 567	-	-	-	-	-	(4 205)	(4 205)	48 362	56 463	60 734
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		52 567	-	-	-	-	-	(4 205)	(4 205)	48 362	56 463	60 734
Service charges - water revenue												
Total Service charges - water revenue		23 401	-	-	-	-	-	(936)	(936)	22 465	24 053	25 497
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		23 401	-	-	-	-	-	(936)	(936)	22 465	24 053	25 497
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		13 047	-	-	-	-	-	-	-	13 047	13 830	14 659
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		13 047	-	-	-	-	-	-	-	13 047	13 830	14 659
Service charges - refuse revenue												
Total refuse removal revenue		7 712	-	-	-	-	-	-	-	7 712	8 174	8 665
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		7 712	-	-	-	-	-	-	-	7 712	8 174	8 665
Other Revenue By Source												
Fuel levy		-	-	-	-	-	-	-	-	-	-	-
Other revenue	3	16 713	-	-	-	-	-	2 824	2 824	19 537	17 917	19 401
Total 'Other' Revenue	1	16 713	-	-	-	-	-	2 824	2 824	19 537	17 917	19 401
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		40 143	-	-	-	-	-	810	810	40 952	42 092	44 828
Pension and UIF Contributions		7 718	-	-	-	-	-	149	149	7 867	8 112	8 640
Medical Aid Contributions		2 622	-	-	-	-	-	(17)	(17)	2 605	2 793	2 974
Overtime		1 633	-	-	-	-	-	26	26	1 659	1 736	1 834
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 594	-	-	-	-	-	141	141	1 735	1 619	1 724
Cellphone Allowance		409	-	-	-	-	-	31	31	441	432	460
Housing Allowances		186	-	-	-	-	-	(6)	(6)	180	200	213
Other benefits and allowances		1 421	-	-	-	-	-	150	150	1 571	1 513	1 611
Payments in lieu of leave		3 203	-	-	-	-	-	138	138	3 341	3 346	3 564
Long service awards		-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		688	-	-	-	-	-	-	-	688	729	783
sub-total	4	59 618	-	-	-	-	-	1 422	1 422	61 039	62 572	66 630
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	59 618	-	-	-	-	-	1 422	1 422	61 039	62 572	66 630
Contributions recognised - capital												
List contributions by contract		-	-	-	-	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		53 600	-	-	-	-	-	(10)	(10)	53 590	56 816	61 361
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		45 121	-	-	-	-	-	-	-	45 121	47 828	51 655
Total Depreciation & asset impairment	1	8 479	-	-	-	-	-	(10)	(10)	8 469	8 987	9 706
Bulk purchases												
Electricity		43 086	-	-	-	-	-	(2 154)	(2 154)	40 931	46 532	50 256
Water		1 074	-	-	-	-	-	-	-	1 074	1 019	1 080
Total bulk purchases	1	44 159	-	-	-	-	-	(2 154)	(2 154)	42 005	47 551	51 335
Contracted services												
List services provided by contract		7 026	-	-	-	-	-	(1 726)	(1 726)	5 300	7 366	7 808
sub-total	1	7 026	-	-	-	-	-	(1 726)	(1 726)	5 300	7 366	7 808
Allocations to organs of state:												
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total contracted services		7 026	-	-	-	-	-	(1 726)	(1 726)	5 300	7 366	7 808
Other Expenditure By Type												
Repairs and maintenance		12 040	-	-	-	-	-	12 002	(38)	12 002	12 608	13 455
Collection costs		1 696	-	-	-	-	-	-	-	1 696	1 798	1 942
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-	-
Audit fees		2 466	-	-	-	-	-	-	-	2 466	2 647	2 806
General expenses	3,5	16 447	-	-	-	-	-	(14 721)	(14 721)	1 727	16 453	17 404
Total Other Expenditure	1	32 649	-	-	-	-	-	(2 719)	(14 721)	5 889	33 506	35 607

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unused funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

12. G = B + C + D + E + F

13. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		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	4	5	6	7	8	9	10	11		
R thousands			A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits < 90 days									-	-		
Other current investments > 90 days		10 716						(3 062)	(3 062)	7 654	11 788	12 861
Total Call investment deposits	1	10 716	-	-	-	-	-	(3 062)	(3 062)	7 654	11 788	12 861
Consumer debtors												
Consumer debtors		79 038							-	79 038	83 781	85 099
Less: provision for debt impairment		67 001							-	67 001	74 610	66 534
Total Consumer debtors	1	12 037	-	-	-	-	-	-	-	12 037	9 171	18 565
Debt impairment provision												
Balance at the beginning of the year		59 822							-	59 822	67 001	74 610
Contributions to the provision		7 178							-	7 178	7 609	(8 076)
Bad debts written off									-			
Balance at end of year		67 001	-	-	-	-	-	-	-	67 001	74 610	66 534
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 407 492						(23 205)	(23 205)	1 384 286	1 491 941	1 501 937
Leases recognised as PPE		50							-	50	53	57
Less: Accumulated depreciation		518 548							-	518 548	549 661	559 368
Total Property, plant & equipment	1	888 993	-	-	-	-	-	(23 205)	(23 205)	1 902 884	942 332	942 626
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities		1 296							-	1 296	1 374	1 400
Total Current liabilities - Borrowing		1 296	-	-	-	-	-	-	-	1 296	1 374	1 400
Trade and other payables												
Creditors		5 924							-	5 924	6 279	6 400
Unspent conditional grants and receipts		1 272							-	1 272	1 348	1 000
VAT		3 470							-	3 470	3 679	3 800
Total Trade and other payables	1	10 666	-	-	-	-	-	-	-	10 666	11 306	11 200
Non current liabilities - Borrowing												
Borrowing	3	10 486							-	10 486	11 115	1 255
Finance leases (including PPP asset element)		57							-	57	61	62
Total Non current liabilities - Borrowing		10 543	-	-	-	-	-	-	-	10 543	11 176	1 317
Provisions - non current												
Retirement benefits		29 224							-	29 224	30 977	31 995
List other major items									-		-	-
Refuse landfill site rehabilitation		3 035							-	3 035	3 217	3 299
Other									-		-	-
Total Provisions - non current		32 259	-	-	-	-	-	-	-	32 259	34 194	35 294
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		584 785							-	584 785	639 329	685 244
Appropriations to Reserves		10 735							-	10 735	15 333	1 881
Transfers from Reserves									-			
Depreciation offsets		8 399							-	8 399	8 903	9 100
Other adjustments		36 745						(26 268)	(26 268)	10 477	29 101	8 747
Accumulated Surplus/(Deficit)	1	640 664	-	-	-	-	-	(26 268)	(26 268)	614 396	692 667	704 971
Reserves												
Housing Development Fund									-			
Capital replacement									-			
Self-insurance									-			
Other reserves (list)									-			
Revaluation		271 307							-	271 307	271 307	271 307
Total Reserves	2	271 307	-	-	-	-	-	-	-	271 307	271 307	271 307
TOTAL COMMUNITY WEALTH/EQUITY	2	911 971	-	-	-	-	-	(26 268)	(26 268)	885 703	963 974	976 278
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-		
2010 World Cup									-	-		

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

10. G = B + C + D + E + F

11. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/02/2014

Description	Unit of measurement	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		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
To continuously review the accountable and	% completed	3.0%										
Sub-function 2 - Council												
committee for approval by end June	committee	2.0%								-	0	0
Submit quarterly performance reports ito 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
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
Sub-function 2 - Office of the Mayor												
Compile a rural development strategy	Strategy approved	2.0%								-	0	0
Establish commonage committee	Committee established	2.0%										
Sub-function 3 - Public Safety												
Department of Community Safety and the District to	Number of plans	1.0%								-	-	-
Inspect and assess infrastructure and role players to	Number of reports	1.0%								-	0	0
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
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
Sub-function 3 - Assessment Rates												
of May	Valuation Roll completed	4.0%								-	0	0
Prepare and submit the adjustments budget by the	Approved main &	3.0%										
Function 2 - Public Participation												
Sub-function 1 - DCCDS												
indigent application process	Workshop held	3.0%								-	-	-
Compile contingency plans for all municipal	Number of plans	2.0%								-	0	0
Sub-function 2 - Public Safety												
collection	Number of staff appointed	3.0%								-	0	0
Road safety awareness campaigns held in all wards	Number of campaigns	2.0%										
Sub-function 3 - Community Services												
Participate in annual National Arrive Alive Programme	Number of joint operations	2.0%										
Speed law enforcement (direct prosecution)	# of enforcement sessions	2.0%								-	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
Sub-function 2 - Water												
Implementation of the WCWDM project funded by DWA	budget spent	4.0%								-	0	0
Spent the approved maintenance budget for water	budget for water spent	4.0%								-	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
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	2/3%								-	#VALUE!	#VALUE!
Sub-function 3 - Infrastructural Services												
for the project approval for the application of permits for	MIG by end June	3.0%								-	0	0
Electricity Master plan	Completed plan	5.0%										
And so on for the rest of the Votes												

References

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

NC073 Emthanjeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/02/2014

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		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					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.1%	1.6%	2.1%	1.9%	0.0%	1.9%	1.7%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	96.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	6.6%	6.0%	2.1%	3.9%	0.0%	3.9%	4.1%	0.5%
Liquidity									
Current Ratio	Current assets/current liabilities	427.4%	287.4%	360.1%	453.2%	0.0%	435.3%	447.2%	514.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	427.4%	287.4%	360.1%	5252.5%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	37.9%	38.5%	58.3%	0.8	0.0	0.6	0.8	0.9
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	86.9%	90.1%	103.1%	103.1%			86.3%	81.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	86.9%	90.1%	103.1%	11.1%	0.0%	11.4%	9.5%	13.6%
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))	93.0%	99.0%	99.0%	100.0%			100.0%	100.0%
Creditors to Cash		181.7%	292.0%	-64.9%	112.8%	0.0%	-446.4%	56.3%	61.5%
Other Indicators									
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source								
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.0%	32.8%	33.7%	32.0%	0.0%	33.7%	32.2%	32.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.8%	6.2%		6.5%	0.0%	6.6%	6.5%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	47.3%	49.6%	5.8%	5.0%	0.0%	5.2%	4.9%	4.9%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	2784.9%	3451.2%	3476.9%	4319.5%	0.0%	4169.0%	4722.3%	5043.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	60.9%	51.4%	25.5%	6.5%	0.0%	6.6%	4.7%	9.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	60.2%	92.7%	-83.1%	0.1	0.0	0.0	0.1	0.1

References

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

NC073 Emthanjeni - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 28/02/2014

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population					36 000	36 000	36 000			
Females aged 5 - 14					6 000	6 000	6 000			
Males aged 5 - 14					6 000	6 000	6 000			
Females aged 15 - 34					5 000	5 000	5 000			
Males aged 15 - 34					5 000	5 000	5 000			
Unemployment					14 000	14 000	14 000			
Monthly Household income (no. of households)										
None	1, 12									
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R6 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area					7	7	7			
Number of poor people in municipal area					6	6	6			
Number of households in municipal area					2	2	2			
Number of poor households in municipal area					2	2	2			
Definition of poor household (R per month)					3 800	3 800	3 314			
Housing statistics										
Formal	3				1 845	1 845	1 845			
Informal					-	-	-			
Total number of households					1 845	1 845	1 845			
Dwellings provided by municipality	4				-	-	-			
Dwellings provided by province/s					-	-	-			
Dwellings provided by private sector	5				-	-	-			
Total new housing dwellings					-	-	-			
Economic										
Inflation/inflation outlook (CPIX)	6				6.0%	6.0%	6.0%			
Interest rate - borrowing					11.5%	11.5%	11.5%			
Interest rate - investment					7.5%	7.0%	8.0%			
Remuneration increases					8.3%	12.0%	9.5%			
Consumption growth (electricity)					0.0%	0.0%	0.0%			
Consumption growth (water)					-40.0%	-40.0%	0.0%			
Collection rates										
Property tax/service charges	7				91.0%	89.0%	100.0%	%	%	%
Rental of facilities & equipment					95.0%	95.0%	100.0%	%	%	%
Interest - external investments					7.5%	7.0%	8.0%	%	%	%
Interest - debtors					0.0%	0.0%	0.0%	%	%	%
Revenue from agency services					95.0%	100.0%	100.0%	%	%	%

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

NC073 Emthanjeni - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2014

Description	Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	5 134	9 219	(8 456)	9 452	-	(2 389)	20 079	18 212
Cash + investments at the yr end less applications - R'000	2	18(1)b	32 218	28 627	26 679	17 334	-	(3 598)	21	1 441
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	(0)	0	-	(0)	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(24 280)	(56 870)	16 658	45 144	-	18 876	38 004	17 847
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.018454	9.8%	-6.0%	0.0%	0.0%	0.0%	4.8%	0.7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	86.8%	0.0%	0.0%	-1.4%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	2.2%	18.6%	8.9%	7.3%	0.0%	7.6%	7.3%	7.4%
Capital payments % of capital expenditure	8	18(1)c;19	100.0%	100.0%	105.9%	90.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	88.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	212.7%	-2.2%	0.0%	-13.0%			-10.6%	51.9%
Long term receivables % change - incr(decr)	12	18(1)a	-30.7%	-96.1%	0.0%	0.0%			0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	0.9%	0.8%	1.5%	1.4%	0.0%	1.4%	1.3%	1.4%
Asset renewal % of capital budget	14	20(1)(vi)	33.8%	44.0%	0.0%	11.3%	0.0%	26.7%	16.2%	27.4%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current 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 - 28/02/2014

Description	Ref	Budget Year 2013/14						Budget Year +1 2014/15	Budget Year +2 2015/16	
		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:		38 260	-	-	-	-	-	38 260	37 860	38 349
Local Government Equitable Share		34 820					-	34 820	35 326	35 732
Finance Management	3	1 550					-	1 550	1 600	1 650
Municipal Systems Improvement		890					-	890	934	967
EPWP Incentive		1 000					-	1 000	-	-
Other transfers and grants [insert description]							-	-	-	-
Provincial Government:		2 235	-	-	-	-	-	2 235	1 793	1 848
Health subsidy		1 056					-	1 056	1 114	1 169
Sport and Recreation		679					-	679	679	679
Housing	4	500					-	500	-	-
Other transfers and grants [insert description]	5						-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
Total Operating Transfers and Grants	6	40 495	-	-	-	-	-	40 495	39 653	40 197
Capital Transfers and Grants										
National Government:		36 382	-	-	(20 000)	-	(20 000)	16 382	29 248	12 145
Municipal Infrastructure Grant (MIG)		15 324					-	15 324	12 608	12 145
Regional Bulk Infrastructure		20 000			(20 000)	-	(20 000)	-	16 640	-
Water Conservation and Water Demand Management		1 058					-	1 058	-	-
Other capital transfers/grants [insert desc]							-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
Total Capital Transfers and Grants	6	36 382	-	-	(20 000)	-	(20 000)	16 382	29 248	12 145
TOTAL RECEIPTS OF TRANSFERS & GRANTS		76 877	-	-	(20 000)	-	(20 000)	56 877	68 901	52 342

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 or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2014

Description	Ref	Budget Year 2013/14						Budget Year +1 2014/15	Budget Year +2 2015/16	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		38 260	-	-	-	-	-	38 260	37 860	16 103
Local Government Equitable Share		34 820						34 820	35 326	13 486
Finance Management		1 550						1 550	1 600	1 650
Municipal Systems Improvement		890						890	934	967
EPWP Incentive		1 000						1 000	-	-
Other transfers and grants [insert description]										
Provincial Government:		2 235	-	-	-	-	-	2 235	1 793	1 848
Health subsidy		1 056						1 056	1 114	1 169
Sport and Recreation		679						679	679	679
Housing		500						500		
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		40 495	-	-	-	-	-	40 495	39 653	17 951
Capital expenditure of Transfers and Grants										
National Government:		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 145
Municipal Infrastructure Grant (MIG)		15 324						15 324	12 608	12 145
Regional Bulk Infrastructure		20 000			(20 000)		(20 000)	-	16 640	-
Water Conservation and Water Demand Management		1 058						1 058	1 058	
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 145
Total capital expenditure of Transfers and Grants		76 877	-	-	(20 000)	-	(20 000)	56 877	69 959	30 096

References

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

NC073 Emthanjeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28/02/2014

Description	Ref	Budget Year 2013/14						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	
		A	A1	B	C	D	E	F	
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		40 495					-	40 495	39 653
Conditions met - transferred to revenue		40 495	-	-	-	-	-	40 495	39 653
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 operating transfers and grants revenue		40 495	-	-	-	-	-	40 495	39 653
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		36 382			(20 000)		(20 000)	16 382	30 306
Conditions met - transferred to revenue		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306
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		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		76 877	-	-	(20 000)	-	(20 000)	56 877	69 959
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 or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2014

Summary of remuneration	Ref	Budget Year 2013/14										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		2 783	-					49	49	2 832	1.8%	
Pension and UIF Contributions		-						54	54	54	#DIV/0!	
Medical Aid Contributions		-						17	17	17	#DIV/0!	
Motor Vehicle Allowance		932	-					62	62	994	6.7%	
Cellphone Allowance		203	-					54	54	257		
Housing Allowances		-	-					-	-	-		
Other benefits and allowances		-						23	23	23		
Sub Total - Councillors		3 918						260	260	4 178	6.6%	
% increase			(0)								0	
Senior Managers of the Municipality												
Basic Salaries and Wages		3 041						158	158	3 199	5.2%	
Pension and UIF Contributions		504						150	150	654	29.8%	
Medical Aid Contributions		66						16	16	82	23.7%	
Overtime		-						-	-	-		
Performance Bonus		-						-	-	-		
Motor Vehicle Allowance		703						82	82	785	11.7%	
Cellphone Allowance		60						55	55	115	92.1%	
Housing Allowances		-						-	-	-		
Other benefits and allowances		392						30	30	422		
Payments in lieu of leave		-						-	-	-		
Long service awards		-						-	-	-		
Post-retirement benefit obligations		-						-	-	-		
Sub Total - Senior Managers of Municipality	5	4 766						491	491	5 257	10.3%	
% increase			(0)								0	
Other Municipal Staff												
Basic Salaries and Wages		40 143						307	307	40 450	0.8%	
Pension and UIF Contributions		7 329						60	60	7 389	0.8%	
Medical Aid Contributions		2 622						50	50	2 672	1.9%	
Overtime		1 403						(628)	(628)	775	-44.7%	
Performance Bonus		-						-	-	-		
Motor Vehicle Allowance		891						-	-	891	0.0%	
Cellphone Allowance		145						-	-	145	0.0%	
Housing Allowances		862						(447)	(447)	415		
Other benefits and allowances		1 262						(358)	(358)	904		
Payments in lieu of leave		-						-	-	-		
Long service awards		-						-	-	-		
Post-retirement benefit obligations		196						-	-	196	0.0%	
Sub Total - Other Municipal Staff	5	54 852						(1 015)	(1 015)	53 837	-1.9%	
% increase												
Total Parent Municipality		63 535						(263)	(263)	63 272	-0.4%	
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	5	-						-	-	-		
% 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	5	-						-	-	-		
% 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	5	-						-	-	-		
% increase												
Total Municipal Entities		-						-	-	-		
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		63 535						(263)	(263)	63 272	-0.4%	
% increase												
TOTAL MANAGERS AND STAFF		59 617						(524)	(524)	59 093	-0.9%	

References:

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 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. s57 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:

1. The original budget approved by council for the current year
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
4. Increases of funds approved under section 31 MFMA
5. Adjustments approved in accordance with section 29 MFMA
6. Adjustments caused by changes in funding allocations from National or Provincial Government
7. 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 (sec
8. G = B + C + D + E + F
9. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2014

Description	Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	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		938	951	281	206	728	59	93	-	48	-	-	-	3 305	3 719	3 769
Vote 2 - FINANCE AND ADMINISTRATION		16 824	1 592	1 396	(662)	5 672	973	1 166	2 140	4 210	2 041	1 940	1 905	39 196	40 634	42 293
Vote 3 - PLANNING AND DEVELOPMENT		519	400	-	6	(11)	301	-	1 947	4 647	1 052	2 947	2 926	14 734	14 204	13 687
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	1 056	1 056	1 114	1 169
Vote 5 - COMMUNITY AND SOCIAL SERVICES		59	56	65	47	390	39	82	33	153	33	65	114	1 137	1 162	1 191
Vote 6 - PUBLIC SAFETY		438	260	51	91	254	45	348	728	1 228	500	548	636	5 127	8 399	8 903
Vote 7 - SPORT AND RECREATION		2	4	3	21	28	28	33	-	-	-	-	(29)	91	96	102
Vote 8 - ROAD TRANSPORT		87	9	2	2	8	2	1	87	325	125	9	41	698	740	784
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		2	4	2	2	252	2	2	2	132	31	51	36	520	21	23
Vote 11 - WASTE MANAGEMENT		2 332	652	657	656	2 027	651	654	654	1 785	654	654	914	12 289	12 772	13 318
Vote 12 - WASTE WATER MANAGEMENT		3 816	1 122	1 131	1 127	3 327	1 132	1 137	1 137	2 966	1 137	1 137	1 276	20 447	21 264	22 184
Vote 13 - ELECTRICITY		6 473	5 202	5 320	4 653	5 299	4 579	4 625	3 444	3 890	4 407	3 267	17 766	68 924	75 714	81 539
Vote 14 - WATER		2 628	1 377	1 884	1 665	2 579	1 258	1 916	2 050	2 696	2 466	2 678	3 449	26 647	44 890	28 673
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		34 118	11 630	10 793	7 813	20 552	9 070	10 058	12 224	22 081	12 445	13 295	30 092	194 172	224 730	217 633
Expenditure by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		1 174	763	785	749	953	939	958	960	904	1 097	990	2 034	12 307	13 142	13 916
Vote 2 - FINANCE AND ADMINISTRATION		1 571	1 910	2 491	1 756	2 170	2 795	1 146	1 832	2 478	2 804	3 391	2 962	27 307	30 779	32 773
Vote 3 - PLANNING AND DEVELOPMENT		513	722	721	866	773	892	734	906	914	892	941	929	9 804	9 546	10 017
Vote 4 - HEALTH		-	-	6	12	4	-	18	34	36	23	40	35	209	222	238
Vote 5 - COMMUNITY AND SOCIAL SERVICES		354	416	439	594	389	387	428	2 089	958	1 057	1 257	1 854	10 220	8 265	8 822
Vote 6 - PUBLIC SAFETY		455	614	441	604	454	614	418	856	814	454	798	836	7 883	9 883	10 470
Vote 7 - SPORT AND RECREATION		196	371	237	242	264	256	284	356	371	204	400	372	3 554	3 803	4 082
Vote 8 - ROAD TRANSPORT		553	1 170	932	943	771	595	1 399	1 325	1 902	983	1 701	1 714	13 990	14 311	15 419
Vote 9 - OTHER		130	99	120	176	107	99	139	276	265	290	266	231	2 198	2 323	2 459
Vote 10 - HOUSING SERVICES		136	132	134	152	170	128	141	303	259	141	170	231	2 096	2 601	2 770
Vote 11 - WASTE MANAGEMENT		895	802	974	812	857	850	867	974	1 309	1 050	994	3 342	13 727	14 273	15 193
Vote 12 - WASTE WATER MANAGEMENT		578	869	670	327	576	565	699	949	1 226	1 066	1 070	3 429	12 024	12 286	13 095
Vote 13 - ELECTRICITY		5 849	6 358	4 902	3 688	3 497	3 392	3 416	3 073	3 853	3 243	3 197	12 747	57 215	62 727	67 423
Vote 14 - WATER		505	444	750	350	507	567	769	1 877	964	1 550	908	1 970	11 162	11 469	12 211
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		12 910	14 670	13 604	11 271	11 496	12 079	11 415	15 808	16 254	15 378	16 122	32 687	183 695	195 629	208 886
Surplus/ (Deficit)		21 208	(3 040)	(2 810)	(3 458)	9 056	(3 009)	(1 357)	(3 585)	5 827	(2 932)	(2 828)	(2 595)	10 477	29 101	8 747

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 (standard classification) - 28/02/2014

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		17 762	2 544	1 678	(457)	6 400	1 032	1 259	2 140	4 257	2 041	1 940	1 905	42 501	44 353	46 061
Executive and council		938	951	281	206	728	59	93	–	48	–	–	–	3 305	3 719	3 769
Budget and treasury office		16 820	1 589	1 394	(666)	5 668	969	1 162	2 137	4 206	2 037	1 937	1 903	39 154	40 589	42 244
Corporate services		4	3	2	4	4	4	4	3	3	4	3	2	43	45	48
Community and public safety		501	324	121	161	925	114	465	764	1 514	564	663	1 814	7 931	10 793	11 388
Community and social services		59	56	65	47	390	39	82	33	153	33	65	114	1 137	1 162	1 191
Sport and recreation		2	4	3	21	28	28	33	–	–	–	–	(29)	91	96	102
Public safety		438	260	51	91	254	45	348	728	1 228	500	548	636	5 127	8 399	8 903
Housing		2	4	2	2	252	2	2	2	132	31	51	36	520	21	23
Health		–	–	–	–	–	–	–	–	–	–	–	1 056	1 056	1 114	1 169
Economic and environmental services		606	409	2	8	(4)	303	1	2 034	4 972	1 177	2 956	2 967	15 432	14 944	14 471
Planning and development		519	400	–	6	(11)	301	–	1 947	4 647	1 052	2 947	2 926	14 734	14 204	13 687
Road transport		87	9	2	2	8	2	1	87	325	125	9	41	698	740	784
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		15 249	8 354	8 992	8 100	13 231	7 620	8 332	7 286	11 338	8 664	7 736	23 406	128 308	154 641	145 713
Electricity		6 473	5 202	5 320	4 653	5 299	4 579	4 625	3 444	3 890	4 407	3 267	17 766	68 924	75 714	81 539
Water		2 628	1 377	1 884	1 665	2 579	1 258	1 916	2 050	2 696	2 466	2 678	3 449	26 647	44 890	28 673
Waste water management		3 816	1 122	1 131	1 127	3 327	1 132	1 137	1 137	2 966	1 137	1 137	1 276	20 447	21 264	22 184
Waste management		2 332	652	657	656	2 027	651	654	654	1 785	654	654	914	12 289	12 772	13 318
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		34 118	11 630	10 793	7 813	20 552	9 070	10 058	12 224	22 081	12 445	13 295	30 092	194 172	224 730	217 633
Expenditure - Standard																
Governance and administration		2 745	2 673	3 276	2 505	3 123	3 712	2 104	2 792	3 381	3 901	4 381	5 020	39 614	43 919	46 686
Executive and council		1 174	763	785	749	953	939	958	960	904	1 097	990	2 034	12 307	13 142	13 916
Budget and treasury office		696	922	1 142	986	1 281	1 619	561	1 142	1 628	2 029	2 590	2 379	16 974	17 370	18 448
Corporate services		875	988	1 349	771	889	1 153	585	690	849	775	801	606	10 333	13 407	14 323
Community and public safety		1 142	1 533	1 257	1 603	1 282	1 384	1 289	3 637	2 439	2 402	2 665	3 328	23 961	24 774	26 382
Community and social services		354	416	439	594	389	387	428	2 089	958	1 057	1 257	1 854	10 220	8 265	8 822
Sport and recreation		196	371	237	242	264	256	284	356	371	204	400	372	3 554	3 803	4 082
Public safety		455	614	441	604	454	614	418	856	814	978	798	836	7 883	9 883	10 470
Housing		136	132	134	152	170	128	141	303	259	141	170	231	2 096	2 601	2 770
Health		–	–	6	12	4	–	18	34	36	23	40	35	209	222	238
Economic and environmental services		1 066	1 892	1 654	1 809	1 545	1 289	2 133	2 231	2 816	1 875	2 643	2 842	23 794	23 859	25 438
Planning and development		513	722	721	866	773	707	734	906	914	892	941	1 115	9 804	9 546	10 017
Road transport		553	1 170	932	943	771	582	1 399	1 325	1 902	983	1 701	1 728	13 990	14 314	15 422
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		7 826	8 473	7 297	5 177	5 438	5 374	5 750	6 873	7 353	6 910	6 168	21 489	94 128	100 754	107 921
Electricity		5 849	6 358	4 902	3 688	3 497	3 392	3 416	3 073	3 853	3 243	3 197	12 747	57 215	62 727	67 423
Water		505	444	750	350	507	567	769	1 877	964	1 550	908	1 970	11 162	11 469	12 211
Waste water management		578	869	670	327	576	565	699	949	1 226	1 066	1 070	3 429	12 024	12 286	13 095
Waste management		895	802	974	812	857	850	867	974	1 309	1 050	994	3 342	13 727	14 273	15 193
Other		130	99	120	175	107	99	139	276	265	290	266	232	2 198	2 323	2 459
Total Expenditure - Standard		12 910	14 670	13 604	11 270	11 496	11 857	11 415	15 808	16 254	15 378	16 122	32 910	183 695	195 629	208 886
Surplus/ (Deficit) 1.		21 208	(3 040)	(2 810)	(3 457)	9 056	(2 788)	(1 357)	(3 585)	5 827	(2 932)	(2 828)	(2 818)	10 477	29 101	8 747

References

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

NC073 Emthanjeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/02/2014

Description	Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		11 166	1 484	1 371	(1 021)	1 000	887	999	1 098	1 007	981	1 192	1 211	21 373	22 655	24 015
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		3 651	3 651	3 815	3 244	3 077	3 092	3 243	3 699	4 398	4 997	5 450	6 046	48 362	56 463	60 734
Service charges - water revenue		1 526	1 358	1 863	1 641	1 663	1 242	1 895	2 565	2 399	2 209	2 100	2 003	22 465	24 053	25 497
Service charges - sanitation revenue		1 110	1 111	1 118	1 113	1 117	1 121	1 125	1 046	1 046	1 046	1 046	1 046	13 047	13 830	14 659
Service charges - refuse		647	650	651	651	652	645	648	634	634	634	634	634	7 712	8 174	8 665
Service charges - other		33	35	38	33	33	33	33	-	-	-	-	(88)	147	154	163
Rental of facilities and equipment		56	61	58	69	68	57	79	41	23	35	46	(63)	529	561	595
Interest earned - external investments		22	23	13	92	3	19	0	39	460	39	39	44	793	809	857
Interest earned - outstanding debtors		52	47	57	61	99	55	62	13	13	13	13	255	740	741	741
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		390	229	12	56	224	16	321	489	1 306	561	651	524	4 779	8 030	8 511
Licences and permits		141	42	41	50	35	36	34	235	170	141	159	146	1 230	1 304	1 382
Agency services		-	-	-	-	-	-	-	100	100	100	100	(400)	-	-	-
Transfers recognised - operational		13 047	1 362	-	253	11 262	353	150	300	8 705	-	-	5 063	40 495	39 653	40 197
Other revenue		1 758	1 574	1 524	1 431	1 319	1 513	1 465	1 965	1 821	1 691	1 851	1 626	19 537	17 917	19 401
Gains on disposal of PPE		64	4	232	141	1	-	5	-	-	-	15	(382)	80	80	70
Total Revenue		33 663	11 630	10 793	7 813	20 552	9 070	10 058	12 224	22 081	12 445	13 295	17 665	181 290	194 424	205 488
Expenditure By Type																
Employee related costs		4 572	4 522	4 713	4 689	4 822	4 965	4 763	4 892	5 306	5 892	5 892	6 012	61 039	62 572	66 630
Remuneration of councillors		309	308	309	307	307	307	494	367	367	367	367	344	4 154	4 172	4 443
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	8 627	8 627	9 145	9 876
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	8 469	8 469	8 987	9 706
Finance charges		48	48	229	44	43	-	82	107	107	107	107	107	1 030	636	329
Bulk purchases		5 268	5 689	4 135	2 828	2 838	2 715	2 897	2 957	3 056	3 196	3 400	3 026	42 005	47 551	51 335
Other materials		163	415	838	529	581	500	359	1 088	907	1 009	959	863	8 209	8 530	9 200
Contracted services		599	528	272	477	59	757	353	628	862	801	328	(364)	5 300	7 366	7 808
Grants and subsidies		738	1 119	1 062	558	751	1 171	831	2 470	1 740	1 062	1 770	1 658	14 930	13 163	13 949
Other expenditure		1 213	2 041	2 047	1 838	2 094	1 441	1 636	3 299	3 909	2 945	3 299	4 167	29 931	33 506	35 607
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		12 910	14 670	13 604	11 270	11 496	11 857	11 415	15 808	16 254	15 378	16 122	32 910	183 695	195 629	208 886
Surplus/(Deficit)		20 753	(3 040)	(2 810)	(3 457)	9 056	(2 788)	(1 357)	(3 585)	5 827	(2 932)	(2 828)	(15 245)	(2 405)	(1 205)	(3 398)
Transfers recognised - capital		455	-	-	-	-	-	-	-	-	-	-	12 427	12 882	30 306	12 145
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		21 208	(3 040)	(2 810)	(3 457)	9 056	(2 788)	(1 357)	(3 585)	5 827	(2 932)	(2 828)	(2 818)	10 477	29 101	8 747

References

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

NC073 Emthanjeni - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/2014

Monthly cash flows	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		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		1 219	1 484	1 371	2 377	1 000	887	999	1 387	1 371	1 977	1 000	2 028	17 099	18 124	19 212
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		2 326	3 651	3 815	4 710	3 077	3 092	3 243	4 010	3 577	3 192	5 192	7 424	47 311	50 817	54 661
Service charges - water revenue		728	1 358	1 863	1 387	1 663	1 242	1 895	2 895	2 063	1 695	1 027	905	18 721	19 243	20 397
Service charges - sanitation revenue		389	1 111	1 118	693	1 117	1 121	1 125	622	693	622	622	551	9 785	10 372	10 995
Service charges - refuse		215	648	651	467	652	645	648	348	448	548	215	298	5 784	6 131	6 499
Service charges - other		33	35	38	33	33	33	33	-	-	-	-	(88)	147	154	163
Rental of facilities and equipment		56	61	58	69	68	57	79	33	-	33	-	(116)	397	421	446
Interest earned - external investments		22	23	13	92	3	19	-	61	61	61	61	61	476	485	514
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	317	317	323	343
Dividends received		-	-	-	-	-	-	-	-	-	-	-	1	1	1	2
Fines		390	229	12	56	224	16	321	1 224	656	1 229	1 390	1 041	6 789	7 227	7 660
Licences and permits		141	42	41	50	35	36	34	50	250	-	10	296	984	1 043	1 106
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		13 007	2 840	-	-	11 196	300	-	4 300	8 852	-	-	-	40 495	39 772	40 376
Other revenue		1 726	1 576	1 524	1 431	1 319	1 513	1 465	1 646	1 050	1 032	1 059	1 315	16 656	11 610	13 957
Cash Receipts by Source		20 253	13 057	10 504	11 364	20 387	8 962	9 841	16 575	19 020	10 388	10 577	14 033	164 961	165 723	176 330
Other Cash Flows by Source																
Transfers receipts - capital		3 824	-	-	-	3 000	-	-	-	9 558	-	-	-	16 382	30 306	12 145
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		64	4	232	141	1	-	5	-	-	-	-	(435)	12	80	70
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		10	10	19	6	9	5	(12)	-	-	-	-	66	111	118	121
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	25	27
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		24 150	13 071	10 755	11 511	23 396	8 967	9 834	16 575	28 578	10 388	10 577	13 664	181 467	196 252	188 693
Cash Payments by Type																
Employee related costs		4 572	4 522	4 713	4 689	4 822	4 965	4 763	4 859	4 613	5 543	5 435	5 263	58 759	62 572	64 630
Remuneration of councillors		309	308	309	307	307	307	494	315	315	315	315	315	3 918	4 172	4 443
Collection costs		-	-	-	-	-	-	82	821	821	821	821	820	4 184	1 798	1 942
Interest paid		48	48	229	44	43	-	2 745	-	-	-	-	(2 224)	933	636	329
Bulk purchases - Electricity		5 186	5 611	410	2 735	2 770	2 618	151	3 721	3 721	4 401	5 721	6 041	43 086	46 532	48 256
Bulk purchases - Water & Sewer		83	78	105	94	68	97	259	88	65	55	49	33	1 074	1 019	1 080
Other materials		163	415	838	529	581	500	353	960	896	1 838	581	525	8 178	8 530	8 200
Contracted services		599	528	272	477	59	757	-	1 067	867	1 167	757	477	7 026	7 366	7 808
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		1 193	949	1 062	1 094	1 947	1 171	857	1 060	1 260	560	1 560	860	13 573	14 388	15 009
General expenses		1 213	2 283	2 047	1 838	2 094	1 441	1 636	-	-	-	-	(6 152)	6 401	2 076	2 232
Cash Payments by Type		13 365	14 742	9 984	11 806	12 691	11 857	11 341	12 890	12 557	14 699	15 239	5 958	147 131	149 089	153 930
Other Cash Flows/Payments by Type																
Capital assets		214	44	407	124	12	221	63	9 771	7 871	10 710	2 504	7 694	39 634	35 591	35 622
Repayment of borrowing		145	146	450	148	151	-	303	148	450	148	239	209	2 538	2 741	2 948
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		13 723	14 932	10 841	12 079	12 854	12 079	11 707	22 810	20 878	25 558	17 982	13 861	189 303	187 421	192 500
NET INCREASE/(DECREASE) IN CASH HELD		10 427	(1 861)	(86)	(568)	10 543	(3 112)	(1 874)	(6 235)	7 700	(15 169)	(7 405)	(196)	(7 837)	8 831	(3 807)
Cash/cash equivalents at the month/year beginning:		(8 456)	1 971	109	23	(545)	9 998	6 886	5 012	(1 222)	6 478	(8 692)	(16 097)	(8 456)	(16 293)	(7 462)
Cash/cash equivalents at the month/year end:		1 971	109	23	(545)	9 998	6 886	5 012	(1 222)	6 478	(8 692)	(16 097)	(16 293)	(16 293)	(7 462)	(11 269)

NC073 Emthanjeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/02/2014

Description - Municipal Vote	Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		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	1															
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	-	-	-	-	-	-	-	-	-	-	-	-	-	16 813	-
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE AND COUNCIL		-	11	30	1	1	-	1	31	38	329	39	17	498	234	248
Vote 2 - FINANCE AND ADMINISTRATION		-	-	24	55	-	23	41	6	649	518	404	237	1 959	2 076	2 201
Vote 3 - PLANNING AND DEVELOPMENT		455	243	572	548	169	185	-	2 806	806	2 720	2 020	1 320	11 844	12 629	12 168
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	21	-	-	21	23	24
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	146	146	146	146	161	743	846	897
Vote 6 - PUBLIC SAFETY		-	-	-	12	-	-	-	199	-	-	199	99	510	568	596
Vote 7 - SPORT AND RECREATION		-	-	5	-	-	-	-	65	-	19	-	12	101	107	113
Vote 8 - ROAD TRANSPORT		214	30	46	44	11	13	20	755	1 086	402	353	246	3 219	3 601	3 653
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	302	-	-	-	-	13	20	-	14	9	357	58	62
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ELECTRICITY		-	-	-	-	-	-	-	-	196	126	100	83	505	520	540
Vote 14 - WATER		-	3	105	-	961	-	-	-	7	-	-	-	1 076	904	20
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	669	286	1 085	661	1 141	221	63	4 020	2 947	4 281	3 275	2 183	20 833	21 566	20 521
Total Capital Expenditure	2	669	286	1 085	661	1 141	221	63	4 020	2 947	4 281	3 275	2 183	20 833	38 379	20 521

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

NC073 Emthanjeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 28/02/2014

Description	Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration		-	11	55	56	-	23	43	37	687	847	443	255	2 457	2 311	2 449
Executive and council		-	11	30	1	-	-	1	31	38	329	39	17	498	234	248
Budget and treasury office		-	-	24	-	-	9	20	6	590	450	215	165	1 479	1 568	1 662
Corporate services		-	-	-	55	-	14	22	-	59	68	189	73	479	508	539
Community and public safety		-	-	5	12	-	-	-	410	146	186	345	272	1 375	1 543	1 630
Community and social services		-	-	-	-	-	-	-	146	146	146	146	161	743	846	897
Sport and recreation		-	-	5	-	-	-	-	65	-	19	-	12	101	107	113
Public safety		-	-	-	12	-	-	-	199	-	-	199	99	510	568	596
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	21	-	-	21	23	24
Economic and environmental services		669	273	618	592	180	198	20	3 561	1 891	3 122	2 373	1 566	15 063	16 230	15 820
Planning and development		455	243	572	548	169	185	-	2 806	806	2 720	2 020	1 320	11 844	12 629	12 168
Road transport		214	30	46	44	11	13	20	755	1 086	402	353	246	3 219	3 601	3 653
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	3	407	-	961	-	-	13	223	126	113	92	1 938	18 295	622
Electricity		-	-	-	-	-	-	-	-	196	126	100	83	505	520	540
Water		-	3	105	-	961	-	-	-	7	-	-	-	1 076	17 717	20
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	58	62
Waste management		-	-	302	-	-	-	-	13	20	-	14	9	357	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard		669	286	1 085	661	1 141	221	63	4 020	2 947	4 281	3 275	2 184	20 833	38 379	20 521

References

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

NC073 Emthanjeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		23 728	-	-	-	-	(20 000)	(300)	(20 300)	3 428	19 543	2 760
Infrastructure - Road transport		2 670	-	-	-	-	-	(300)	(300)	2 370	2 730	2 760
Roads, Pavements & Bridges		2 670	-	-	-	-	-	(300)	(300)	2 370	2 730	2 760
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		21 058	-	-	-	-	(20 000)	-	(20 000)	1 058	16 813	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		21 058	-	-	-	-	(20 000)	-	(20 000)	1 058	16 813	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		15 324	-	-	-	-	(3 500)	-	(3 500)	11 824	12 608	12 145
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		15 324	-	-	-	-	(3 500)	-	(3 500)	11 824	12 608	12 145
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	39 052	-	-	-	-	(23 500)	(300)	(23 800)	15 252	32 151	14 905
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
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 (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations 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 (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

Total Capital Expenditure on renewal of existing assets to be adjusted	1	4 987	-	-	-	-	-	579	579	5 566	6 228	5 616
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Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse												
Fire												
Conservancy												
Ambulances												

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
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 (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations 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 (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
- 15 Buses used to provide a service to the community
- 16 Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance -39 052 000

-14 905 000

List sub-class									-	-		
Intangibles		56	-	-	-	-	-	-	-	56	58	62
Computers - software & programming		56							-	56	58	62
Other (list sub-class)									-			
Total Repairs and Maintenance Expenditure to be adjusted	1	12 040	-	-	-	-	-	-	-	12 040	12 608	13 455

Specialised vehicles	18	347	-	-	-	-	-	-	-	347	363	439
Refuse		347							-	347	363	439
Fire									-			
Conservancy									-			
Ambulances									-			

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance -31 998 823

-7 065 923

List sub-class													
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming													
Other (list sub-class)													
Total Depreciation to be adjusted	1	8 479	-	-	-	-	-	-	-	8 479	8 987	9 706	

Specialised vehicles	18	1 757	-	-	-	-	-	-	-	1 757	1 885	2 062	
Refuse		1 757								1 757	1 885	2 062	
Fire													
Conservancy													
Ambulances													

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance -35 559 887

-10 814 569

NC073 Emthanjeni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/02/2014

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2013/14		Budget Year +1 2014/15		Budget Year +2 2015/16	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality: <i>List all capital programs/projects grouped by Municipal Vote</i>													
Entities: <i>List all capital programs/projects grouped by Municipal Entity</i>													
Entity Name <i>Project name</i>													

References

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table SA34
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

NC073 Emthanjeni - Supporting Table SB20 Not required - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
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