

EMTHANJENI MUNICIPALITY



ADJUSTMENT BUDGET

2014 – 2015

TABLE OF CONTENTS

Section	Section Description	Page Number
1	Adjustment Budget	
1.1	Mayor's Budget Speech	3-4
1.2	Executive summary	5-7
1.3	Extract of Council Resolutions	8-10
1.4	Adjustment Budget Tables	11-21
2	Supporting Documentation	
2.1	Adjustment Budget Supporting Documentation Schedules	22-44
2.2	Municipal Manager's Quality Certificate	47

Executive Mayor's Budget Speech

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

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

The Budget: Executive Summary

Executive Summary

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

Section 28 of the MFMA states that “A municipality may revise an approved budget through an adjustment budget”.

The preparation of the Adjustments Budget is mainly to address the challenges and the main weaknesses that were experienced during the past six months of the financial year. As a result an Adjustments Budget is being presented to Council to address the weaknesses and budget performance of the Municipality accordingly. The mid-year budget and performance assessment review relates mainly to these matters.

The assessment report was tabled and approved by Council.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2014/2015:

- Decrease in Electricity and Water Revenue
- Decrease in the DWA: Water Capital Grant from R16, 654 million to R100 000 due to the non-realization of the grant
- Increase and decrease of certain Expenditure items for the Development of IDP, SDBIP and linkage of the Strategic Plans to Capital and Operational Budgets

Financial Implications:

The Section 72 Report identified the areas that needed to be addressed in the Adjustments Budget of 2014/2015. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

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

1. The total of the Capital and Operating Adjustments Budget 2014/2015 decreases from R242 256 372 to R219 903 053
2. Electricity Revenue decreases from R53 613 903 to R50 113 903
3. Capital Acquisitions from Own Revenue decrease from R6 141 000 to R5 991 000. The Borrowed Capital of R6 000 000 will still be borrowed from Banks.
4. The total Revenue Budget decreases from R229 398 897 to R202 600 897
5. The DWA allocation of R16 654 000 will not be realized during the remainder of the 2014/2015 financial year.

**Extract of
Council
Resolutions**

10
RAADSVERGADERING / COUNCIL MEETING
2015/03/04

LAAT ITEM / LATE ITEM

**10.1 EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2014/2015
FINANCIAL YEAR (5/1/1/13)**

1. Agtergrond / Background

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

The Section 72 Report in terms of the MFMA identified that certain budgetary items need to be re-assessed. These issues should be addressed. The preparation of the Adjustments Budget is mainly to address the challenges and the main weaknesses that were experienced during the past six months of the financial year. As a result an Adjustments Budget is being presented to Council to address the weaknesses and budget performance of the Municipality accordingly. The mid-year budget and performance assessment review relates mainly to these matters.

The assessment report was tabled and approved by Council.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2014/2015:

Decrease in Electricity and Water Revenue

Decrease in the DWA: Water Capital Grant from R16, 654 million to R100 000 due to the non-realization of the grant

Increase and decrease of certain Expenditure items for the Development of IDP, SDBIP and linkage of the Strategic Plans to Capital and Operational Budgets

2. Regsimplikasies / Legal Implications

Compliance with Section 28 and Section 72 of the MFMA.

Reference to Section 72 Assessment Report of the MFMA.

3. Finansiële Implikasies / Financial Implications

The Section 72 Report identified the areas that needed to be addressed in the Adjustments Budget of 2014/2015. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

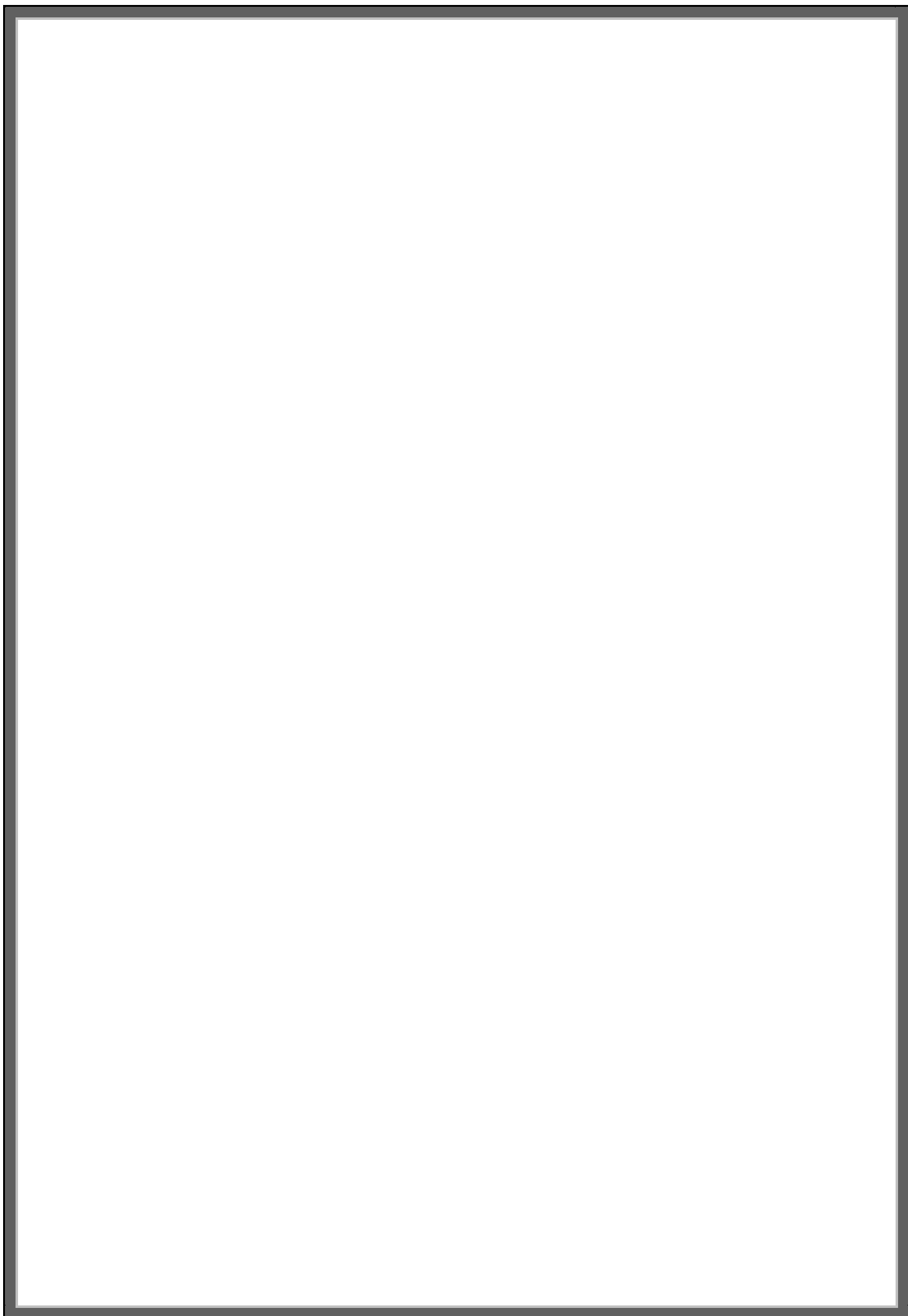
The main changes in the Adjustments Budget compared to the original Budget are as follows:

- 1. The total of the Capital and Operating Adjustments Budget 2014/2015 decreases from R242 256 372 to R219 903 053*
- 2. Electricity Revenue decreases from R53 613 903 to R50 113 903*
- 3. Capital Acquisitions from Own Revenue increase from R6 141 000 to R5 991 000. The Borrowed Capital of R6 000 000 will still be borrowed from Banks.*
- 4. The total Revenue Budget decreases from R229 398 897 to R202 600 897*
- 5. The DWA allocation of R16 654 000 will not be realized during the remainder of the 2014/2015 financial year.*

4. Voorgestelde Aanbeveling / Proposed Recommendation

- 1. That the Adjustments Budget for 2014/2015 be adopted by Council.*
- 2. That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

**Adjustment
Budget
Schedules**



NC073 Emthanjeni - Table B2 Adjustments Budget Financial Performance (standard classification) - 25/02/2015

Standard Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
Governance and administration		42 548	-	-	-	-	-	-	-	42 548	45 259	47 476
Executive and council		3 238	-	-	-	-	-	-	-	3 238	3 395	3 560
Budget and treasury office		39 235	-	-	-	-	-	-	-	39 235	41 785	43 833
Corporate services		74	-	-	-	-	-	-	-	74	79	83
Community and public safety		8 744	-	-	-	-	-	-	-	8 744	10 314	10 857
Community and social services		1 410	-	-	-	-	-	-	-	1 410	1 425	1 512
Sport and recreation		102	-	-	-	-	-	-	-	102	108	114
Public safety		7 196	-	-	-	-	-	-	-	7 196	7 642	8 040
Housing		36	-	-	-	-	-	-	-	36	39	41
Health		-	-	-	-	-	-	-	-	-	1 100	1 150
Economic and environmental services		14 694	-	-	-	-	-	-	-	14 694	12 930	13 286
Planning and development		1 800	-	-	-	-	-	-	-	1 800	856	916
Road transport		12 894	-	-	-	-	-	-	-	12 894	12 074	12 370
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		163 455	-	-	-	-	(16 540)	(10 300)	(26 840)	136 615	148 778	175 636
Electricity		75 900	-	-	-	-	-	(4 550)	(4 550)	71 350	78 440	82 519
Water		45 961	-	-	-	-	(16 540)	(800)	(17 340)	28 621	31 090	53 266
Waste water management		25 982	-	-	-	-	-	(3 180)	(3 180)	22 802	24 801	24 543
Waste management		15 612	-	-	-	-	-	(1 770)	(1 770)	13 842	14 447	15 308
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	229 441	-	-	-	-	(16 540)	(10 300)	(26 840)	202 601	217 281	247 256
Expenditure - Standard												
Governance and administration		43 503	-	-	-	-	-	7	7	43 510	44 632	46 237
Executive and council		12 680	-	-	-	-	-	218	218	12 897	13 304	14 159
Budget and treasury office		18 910	-	-	-	-	-	(421)	(421)	18 489	18 951	19 140
Corporate services		11 914	-	-	-	-	-	210	210	12 124	12 377	12 938
Community and public safety		25 764	-	-	-	-	-	203	203	25 967	26 386	27 909
Community and social services		10 559	-	-	-	-	-	(313)	(313)	10 246	10 913	11 569
Sport and recreation		3 948	-	-	-	-	-	436	436	4 384	3 730	3 954
Public safety		9 018	-	-	-	-	-	40	40	9 058	9 384	9 994
Housing		2 069	-	-	-	-	-	40	40	2 109	2 181	2 203
Health		169	-	-	-	-	-	-	-	169	178	189
Economic and environmental services		24 681	-	-	-	-	-	105	105	24 786	26 297	27 730
Planning and development		9 647	-	-	-	-	-	105	105	9 752	9 921	10 304
Road transport		15 034	-	-	-	-	-	-	-	15 034	16 376	17 425
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		106 811	-	-	-	-	-	22	22	106 833	109 333	113 382
Electricity		64 771	-	-	-	-	-	(2 815)	(2 815)	61 956	66 686	69 354
Water		14 979	-	-	-	-	-	2 112	2 112	17 091	15 204	15 736
Waste water management		12 298	-	-	-	-	-	325	325	12 623	12 605	13 172
Waste management		14 763	-	-	-	-	-	400	400	15 163	14 838	15 120
Other		907	-	-	-	-	-	-	-	907	933	994
Total Expenditure - Standard	3	201 667	-	-	-	-	-	337	337	202 004	207 581	216 252
Surplus/ (Deficit) for the year		27 774	-	-	-	-	(16 540)	(10 637)	(27 177)	597	9 699	31 003

NC073 Emthanjeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/02/2015

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		3 238	-	-	-	-	-	-	-	3 238	3 395	3 560
Vote 2 - FINANCE AND ADMINISTRATION		39 310	-	-	-	-	-	-	-	39 310	41 864	43 916
Vote 3 - PLANNING AND DEVELOPMENT		1 800	-	-	-	-	-	-	-	1 800	856	916
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	1 100	1 150
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 410	-	-	-	-	-	-	-	1 410	1 425	1 512
Vote 6 - PUBLIC SAFETY		7 196	-	-	-	-	-	-	-	7 196	7 642	8 040
Vote 7 - SPORT AND RECREATION		102	-	-	-	-	-	-	-	102	108	114
Vote 8 - ROAD TRANSPORT		12 894	-	-	-	-	-	-	-	12 894	12 074	12 370
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		36	-	-	-	-	-	-	-	36	39	41
Vote 11 - WASTE MANAGEMENT		15 612	-	-	-	-	-	(1 770)	(1 770)	13 842	14 447	15 308
Vote 12 - WASTE WATER MANAGEMENT		25 982	-	-	-	-	-	(3 180)	(3 180)	22 802	24 801	24 543
Vote 13 - ELECTRICITY		75 900	-	-	-	-	-	(4 550)	(4 550)	71 350	78 440	82 519
Vote 14 - WATER		45 961	-	-	-	-	(16 540)	(800)	(17 340)	28 621	31 090	53 266
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	229 441	-	-	-	-	(16 540)	(10 300)	(26 840)	202 601	217 281	247 256
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		12 680	-	-	-	-	-	218	218	12 897	13 304	14 159
Vote 2 - FINANCE AND ADMINISTRATION		30 824	-	-	-	-	-	(211)	(211)	30 613	31 328	32 078
Vote 3 - PLANNING AND DEVELOPMENT		9 647	-	-	-	-	-	105	105	9 752	9 921	10 304
Vote 4 - HEALTH		169	-	-	-	-	-	-	-	169	178	189
Vote 5 - COMMUNITY AND SOCIAL SERVICES		10 559	-	-	-	-	-	(313)	(313)	10 246	10 913	11 569
Vote 6 - PUBLIC SAFETY		9 018	-	-	-	-	-	40	40	9 058	9 384	9 994
Vote 7 - SPORT AND RECREATION		3 948	-	-	-	-	-	436	436	4 384	3 730	3 954
Vote 8 - ROAD TRANSPORT		15 034	-	-	-	-	-	-	-	15 034	16 376	17 425
Vote 9 - OTHER		907	-	-	-	-	-	-	-	907	933	994
Vote 10 - HOUSING SERVICES		2 069	-	-	-	-	-	40	40	2 109	2 181	2 203
Vote 11 - WASTE MANAGEMENT		14 763	-	-	-	-	-	400	400	15 163	14 838	15 120
Vote 12 - WASTE WATER MANAGEMENT		12 298	-	-	-	-	-	325	325	12 623	12 605	13 172
Vote 13 - ELECTRICITY		64 771	-	-	-	-	-	(2 815)	(2 815)	61 956	66 686	69 354
Vote 14 - WATER		14 979	-	-	-	-	-	2 112	2 112	17 091	15 204	15 736
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	201 667	-	-	-	-	-	337	337	202 004	207 581	216 252
Surplus/ (Deficit) for the year	2	27 774	-	-	-	-	(16 540)	(10 637)	(27 177)	597	9 699	31 003

NC073 Emthanjeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/02/2015

Description	Ref	Budget Year 2014/15								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	23 785	-	-	-	-	-	-	-	23 785	24 617	24 669
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	53 614	-	-	-	-	-	(3 500)	(3 500)	50 114	55 183	55 426
Service charges - water revenue	2	24 575	-	-	-	-	-	(800)	(800)	23 775	25 681	28 325
Service charges - sanitation revenue	2	13 906	-	-	-	-	-	-	-	13 906	14 671	14 952
Service charges - refuse revenue	2	8 347	-	-	-	-	-	-	-	8 347	8 719	8 994
Service charges - other		69	-	-	-	-	-	153	153	222	67	71
Rental of facilities and equipment		755	-	-	-	-	-	(153)	(153)	603	838	867
Interest earned - external investments		940	-	-	-	-	-	-	-	940	1 099	1 144
Interest earned - outstanding debtors		819	-	-	-	-	-	-	-	819	851	883
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		6 624	-	-	-	-	-	-	-	6 624	7 014	7 470
Licences and permits		1 874	-	-	-	-	-	-	-	1 874	1 790	1 897
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		39 633	-	-	-	-	-	-	-	39 633	44 583	37 855
Other revenue	2	25 131	-	-	-	-	-	(6 000)	(6 000)	19 131	20 071	23 265
Gains on disposal of PPE		120	-	-	-	-	-	-	-	120	127	134
Total Revenue (excluding capital transfers and contributions)		200 193	-	-	-	-	-	(10 300)	(10 300)	189 893	205 312	205 951
Expenditure By Type												
Employee related costs		62 980	-	-	-	-	-	(15)	(15)	62 965	69 277	76 205
Remuneration of councillors		4 308	-	-	-	-	-	(47)	(47)	4 261	4 739	5 213
Debt impairment		10 827	-	-	-	-	-	(324)	(324)	10 503	11 036	11 147
Depreciation & asset impairment		8 681	-	-	-	-	-	-	-	8 681	9 204	9 984
Finance charges		1 700	-	-	-	-	-	830	830	2 530	1 734	1 804
Bulk purchases		47 529	-	-	-	-	-	-	-	47 529	48 668	49 652
Other materials		8 350	-	-	-	-	-	-	-	8 350	8 766	8 985
Contracted services		8 830	-	-	-	-	-	(592)	(592)	8 238	8 231	8 527
Transfers and grants		13 669	-	-	-	-	-	-	-	13 669	13 990	13 666
Other expenditure		34 793	-	-	-	-	-	485	485	35 278	31 935	31 069
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		201 667	-	-	-	-	-	337	337	202 004	207 581	216 252
Surplus/(Deficit)		(1 474)	-	-	-	-	-	(10 637)	(10 637)	(12 111)	(2 270)	(10 302)
Transfers recognised - capital		29 248	-	-	-	-	-	(16 540)	(16 540)	12 708	11 969	41 305
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		27 774	-	-	-	-	-	(16 540)	(10 637)	(27 177)	597	31 003
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		27 774	-	-	-	-	-	(16 540)	(10 637)	(27 177)	597	31 003
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		27 774	-	-	-	-	-	(16 540)	(10 637)	(27 177)	597	31 003
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		27 774	-	-	-	-	-	(16 540)	(10 637)	(27 177)	597	31 003

NC073 Emthanjeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/02/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2015/16 Adjusted Budget	+2 2016/17 Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Standard												
<i>Governance and administration</i>		1 840	-	-	-	-	-	-	-	1 840	2 057	2 056
Executive and council		153	-	-	-	-	-	-	-	153	164	171
Budget and treasury office		1 317	-	-	-	-	-	-	-	1 317	1 496	1 471
Corporate services		370	-	-	-	-	-	-	-	370	396	414
<i>Community and public safety</i>		631	-	-	-	-	-	-	-	631	484	523
Community and social services		295	-	-	-	-	-	-	-	295	314	342
Sport and recreation		251	-	-	-	-	-	-	-	251	80	87
Public safety		85	-	-	-	-	-	-	-	85	91	94
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		14 728	-	-	-	-	-	-	-	14 728	15 094	15 605
Planning and development		12	-	-	-	-	-	-	-	12	12 006	12 344
Road transport		14 716	-	-	-	-	-	-	-	14 716	3 089	3 261
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		23 390	-	-	-	-	(16 540)	(150)	(16 690)	6 700	736	29 719
Electricity		1 300	-	-	-	-	-	-	-	1 300	556	586
Water		17 110	-	-	-	-	(16 540)	(150)	(16 690)	420	122	29 133
Waste water management		3 180	-	-	-	-	-	-	-	3 180	-	-
Waste management		1 800	-	-	-	-	-	-	-	1 800	58	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	40 589	-	-	-	-	(16 540)	(150)	(16 690)	23 899	18 371	47 904
Funded by:												
National Government		28 448	-	-	-	-	(16 540)	-	(16 540)	11 908	11 969	41 305
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	28 448	-	-	-	-	(16 540)	-	(16 540)	11 908	11 969	41 305
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		6 000	-	-	-	-	-	-	-	6 000	-	-
Internally generated funds		6 141	-	-	-	-	-	(150)	(150)	5 991	6 402	6 599
Total Capital Funding		40 589	-	-	-	-	(16 540)	(150)	(16 690)	23 899	18 371	47 904

NC073 Emthanjeni - Table B6 Adjustments Budget Financial Position - 25/02/2015

Description	Ref	Budget Year 2014/15								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands												
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		2 844	-	-	-	-	-	-	-	2 844	3 000	3 185
Call investment deposits	1	11 788	-	-	-	-	-	-	-	11 788	12 861	13 401
Consumer debtors	1	9 171	-	-	-	-	-	-	-	9 171	9 109	9 543
Other debtors		9 243	-	-	-	-	-	-	-	9 243	9 400	9 795
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		45 899	-	-	-	-	-	-	-	45 899	47 902	49 297
Total current assets		78 943	-	-	-	-	-	-	-	78 943	82 271	85 221
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	942 332	-	-	-	-	-	-	-	942 332	942 626	939 106
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		1 283	-	-	-	-	-	-	-	1 283	1 400	1 463
Other non-current assets		168	-	-	-	-	-	-	-	168	150	158
Total non current assets		948 055	-	-	-	-	-	-	-	948 055	948 448	944 999
TOTAL ASSETS		1 026 998	-	-	-	-	-	-	-	1 026 998	1 030 719	1 030 220
LIABILITIES												
Current liabilities												
Bank overdraft		1 026	-	-	-	-	-	-	-	1 026	1 020	1 020
Borrowing		1 374	-	-	-	-	-	-	-	1 374	1 400	1 456
Consumer deposits		1 932	-	-	-	-	-	-	-	1 932	2 011	2 108
Trade and other payables		11 306	-	-	-	-	-	-	-	11 306	11 200	11 616
Provisions		2 017	-	-	-	-	-	-	-	2 017	2 199	2 309
Total current liabilities		17 654	-	-	-	-	-	-	-	17 654	17 830	18 508
Non current liabilities												
Borrowing	1	11 176	-	-	-	-	-	-	-	11 176	10 477	9 729
Provisions	1	34 194	-	-	-	-	-	-	-	34 194	35 294	36 176
Total non current liabilities		45 370	-	-	-	-	-	-	-	45 370	45 771	45 906
TOTAL LIABILITIES		63 024	-	-	-	-	-	-	-	63 024	63 601	64 414
NET ASSETS	2	963 974	-	-	-	-	-	-	-	963 974	967 118	965 806
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		692 667	-	-	-	-	-	-	-	692 667	695 811	694 499
Reserves		271 307	-	-	-	-	-	-	-	271 307	271 307	271 307
TOTAL COMMUNITY WEALTH/EQUITY		963 974	-	-	-	-	-	-	-	963 974	967 118	965 806

NC073 Emthanjani - Table B7 Adjustments Budget Cash Flows - 25/02/2015

Description	Ref	Budget Year 2014/15								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	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		153 090	-	-	-	-	(10 644)	(10 644)	142 445	152 192	159 311	
Government - operating	1	39 633	-	-	-	-	-	-	39 633	44 583	37 855	
Government - capital	1	29 248	-	-	-	-	(16 540)	(16 540)	12 708	11 969	41 305	
Interest		940	-	-	-	-	-	-	940	1 099	1 135	
Dividends		-	-	-	-	-	-	-	-	-	-	
Payments												
Suppliers and employees		(163 870)	-	-	-	-	493	493	(163 376)	(166 468)	(172 466)	
Finance charges		(1 700)	-	-	-	-	(830)	(830)	(2 530)	(1 734)	(1 804)	
Transfers and Grants	1	(13 669)	-	-	-	-	-	-	(13 669)	(13 990)	(13 666)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		43 672	-	-	-	-	(27 521)	(27 521)	16 151	27 651	51 670	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		120	-	-	-	-	-	-	120	142	149	
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	
Payments												
Capital assets		(40 589)	-	-	-	-	16 690	16 690	(23 899)	(18 371)	(47 904)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40 469)	-	-	-	-	16 690	16 690	(23 779)	(18 229)	(47 754)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		6 000	-	-	-	-	-	-	6 000	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		135	-	-	-	-	-	-	135	140	140	
Payments												
Repayment of borrowing		(3 384)	-	-	-	-	-	-	(3 384)	(3 384)	(3 384)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		2 751	-	-	-	-	-	-	2 751	(3 244)	(3 244)	
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	(2 629)	-	-	-	-	2 915	2 915	285	(4 592)	1 585	
Cash/cash equivalents at the year end:	2	3 324	-	-	-	-	(7 916)	(4 592)	1 585	2 257		

NC073 Emthanjeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25/02/2015

Description	Ref	Budget Year 2014/15								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	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	3 324	-	-	-	-	-	(7 916)	(7 916)	(4 592)	1 585	2 257
Other current investments > 90 days		10 281	-	-	-	-	-	7 916	7 916	18 198	13 255	13 309
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		13 606	-	-	-	-	-	-	-	13 606	14 840	15 566
Applications of cash and investments												
Unspent conditional transfers		1 348	-	-	-	-	-	-	-	1 348	1 000	1 060
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		3 679	-	-	-	-	-	-	-	3 679	3 800	3 885
Other working capital requirements	2	(11 394)	-	-	-	-	-	94	94	(11 301)	(11 261)	(11 940)
Other provisions		2 017	-	-	-	-	-	-	-	2 017	2 199	2 250
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		2 253	2 253	-	-	-	-	-	-	2 253	2 253	2 253
Total Application of cash and investments:		(2 098)	2 253	-	-	-	-	94	94	(2 004)	(2 009)	(2 492)
Surplus(shortfall)		15 703	(2 253)	-	-	-	-	(94)	(94)	15 610	16 849	18 058

NC073 Emthanjeni - Table B9 Asset Management - 25/02/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	30 448	-	-	-	-	(16 540)	-	(16 540)	13 908	13 969	41 305
Infrastructure - Road transport		13 808	-	-	-	-	-	-	-	13 808	2 000	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		16 640	-	-	-	-	(16 540)	-	(16 540)	100	-	29 000
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		30 448	-	-	-	-	(16 540)	-	(16 540)	13 908	2 000	29 000
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	11 969	12 305
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	10 141	-	-	-	-	-	(150)	(150)	9 991	4 402	6 599
Infrastructure - Road transport		500	-	-	-	-	-	-	-	500	550	600
Infrastructure - Electricity		250	-	-	-	-	-	-	-	250	300	350
Infrastructure - Water		470	-	-	-	-	-	(150)	(150)	320	122	1 351
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		30	-	-	-	-	-	-	-	30	45	335
Infrastructure		1 250	-	-	-	-	-	(150)	(150)	1 100	1 018	2 636
Community		396	-	-	-	-	-	-	-	396	479	577
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	8 495	-	-	-	-	-	-	-	8 495	2 906	3 386
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	14 308	-	-	-	-	-	-	-	14 308	2 550	600
Infrastructure - Road transport		250	-	-	-	-	-	-	-	250	300	350
Infrastructure - Electricity		17 110	-	-	-	-	(16 540)	(150)	(16 690)	420	122	30 351
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		30	-	-	-	-	-	-	-	30	45	335
Infrastructure		31 698	-	-	-	-	(16 540)	(150)	(16 690)	15 008	3 018	31 636
Community		396	-	-	-	-	-	-	-	396	479	577
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		8 495	-	-	-	-	-	-	-	8 495	14 875	15 691
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	40 589	-	-	-	-	(16 540)	(150)	(16 690)	23 899	18 371	47 904
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		325 791	-	-	-	-	-	-	-	325 791	332 890	320 848
Infrastructure - Electricity		68 752	-	-	-	-	-	-	-	68 752	68 668	64 461
Infrastructure - Water		121 745	-	-	-	-	-	-	-	121 745	112 770	113 876
Infrastructure - Sanitation		127 460	-	-	-	-	-	-	-	127 460	120 726	120 936
Infrastructure - Other		3 861	-	-	-	-	-	-	-	3 861	1 720	1 765
Infrastructure		647 609	-	-	-	-	-	-	-	647 609	636 775	621 885
Community		222 971	-	-	-	-	-	-	-	222 971	221 892	220 790
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		4 272	-	-	-	-	-	-	-	4 272	4 272	4 272
Other assets		67 480	-	-	-	-	-	-	-	67 480	79 687	92 159
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		1 283	-	-	-	-	-	-	-	1 283	1 400	1 463
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	943 615	-	-	-	-	-	-	-	943 615	944 026	940 569
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		8 681	-	-	-	-	-	-	-	8 681	9 204	9 984
Repairs and Maintenance by asset class	3	12 491	-	-	-	-	-	-	-	12 491	13 120	13 427
Infrastructure - Road transport		1 592	-	-	-	-	-	-	-	1 592	1 646	1 684
Infrastructure - Electricity		1 821	-	-	-	-	-	-	-	1 821	1 883	1 926
Infrastructure - Water		864	-	-	-	-	-	-	-	864	893	931
Infrastructure - Sanitation		822	-	-	-	-	-	-	-	822	850	869
Infrastructure - Other		819	-	-	-	-	-	-	-	819	847	867
Infrastructure		5 918	-	-	-	-	-	-	-	5 918	6 119	6 277
Community		1 875	-	-	-	-	-	-	-	1 875	1 939	1 984
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		182	-	-	-	-	-	-	-	182	188	192
Other assets	6	4 516	-	-	-	-	-	-	-	4 516	4 874	4 973
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		21 171	-	-	-	-	-	-	-	21 171	22 324	23 411

NC073 Emthanjeni - Table B10 Basic service delivery measurement - 25/02/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	7	8	9	10	11	12	13	14				
	A	A1	B	C	D	E	F	G	H			
Household service targets	1											
Water:												
Piped water inside dwelling		9175	-	-	-	-	-	-	-	9	9679	10115
Piped water inside yard (but not in dwelling)		473	-	-	-	-	-	-	-	0	498	521
Using public tap (at least min.service level)	2	495	-	-	-	-	-	-	-	0	522	545
Other water supply (at least min.service level)		473	-	-	-	-	-	-	-	0	499	521
<i>Minimum Service Level and Above sub-total</i>		11	-	-	-	-	-	-	-	11	11	12
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,4	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Servic Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	11	-	-	-	-	-	-	-	11	11	12
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		7 652	-	-	-	-	-	-	-	7 652	8 073	8 437
Flush toilet (with septic tank)		1 709	-	-	-	-	-	-	-	1 709	1 802	1 884
Chemical toilet		727	-	-	-	-	-	-	-	727	767	802
Pit toilet (ventilated)		473	-	-	-	-	-	-	-	473	498	521
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		10 561	-	-	-	-	-	-	-	10 561	11 142	11 643
Bucket toilet		539	-	-	-	-	-	-	-	539	569	594
Other toilet provisions (< min.service level)		9175	-	-	-	-	-	-	-	9 175	9679	10115
No toilet provisions		9175	-	-	-	-	-	-	-	9 175	9679	10115
<i>Below Minimum Servic Level sub-total</i>		18 888	-	-	-	-	-	-	-	18 888	19 927	20 824
Total number of households	5	29 449	-	-	-	-	-	-	-	29 449	31 069	32 467
Energy:												
Electricity (at least min. service level)		3 957	-	-	-	-	-	-	-	3 957	4 174	4 362
Electricity - prepaid (> min.service level)		5 715	-	-	-	-	-	-	-	5 715	6 029	6 300
<i>Minimum Service Level and Above sub-total</i>		9 671	-	-	-	-	-	-	-	9 671	10 203	10 662
Electricity (< min.service level)		484	-	-	-	-	-	-	-	484	510	533
Electricity - prepaid (< min. service level)		473	-	-	-	-	-	-	-	473	498	521
Other energy sources		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Servic Level sub-total</i>		956	-	-	-	-	-	-	-	956	1 009	1 054
Total number of households	5	10 627	-	-	-	-	-	-	-	10 627	11 212	11 717
Refuse:												
Removed at least once a week (min.service)		10 627	-	-	-	-	-	-	-	10 627	11 212	11 716
<i>Minimum Service Level and Above sub-total</i>		10 627	-	-	-	-	-	-	-	10 627	11 212	11 716
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Servic Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	10 627	-	-	-	-	-	-	-	10 627	11 212	11 716
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		9 210	-	-	-	-	-	-	-	9 210	9 716	10 153
Sanitation (free minimum level service)		3 465	-	-	-	-	-	-	-	3 465	3 656	3 820
Electricity/other energy (50kw h per household per mo		3 465	-	-	-	-	-	-	-	3 465	3 656	3 820
Refuse (removed at least once a week)		3 465	-	-	-	-	-	-	-	3 465	3 656	3 820
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		5 742	-	-	-	-	-	-	-	5 742	6 058	6 331
Sanitation (free sanitation service)		5 234	-	-	-	-	-	-	-	5 234	5 522	5 770
Electricity/other energy (50kw h per household per mo		1 411	-	-	-	-	-	-	-	1 411	1 489	1 556
Refuse (removed once a week)		3 264	-	-	-	-	-	-	-	3 264	3 443	3 598
Total cost of FBS provided (minimum social packa		15 651	-	-	-	-	-	-	-	15 651	16 512	17 255
Highest level of free service provided												
Property rates (R'000 value threshold)		18 900	-	-	-	-	-	-	-	18 900	19 940	20 837
Water (kilolitres per household per month)		6	-	-	-	-	-	-	-	6	7	7
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		132	-	-	-	-	-	-	-	132	139	146
Electricity (kw per household per month)		53	-	-	-	-	-	-	-	53	55	58
Refuse (average litres per week)		82	-	-	-	-	-	-	-	82	87	91
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebat		-	-	-	-	-	-	-	-	-	-	-
Water		5 742	6 058	6 331	-	-	-	6 331	12 389	6 058	6 331	
Sanitation		5 234	5 522	5 770	-	-	-	5 770	11 292	5 522	5 770	
Electricity/other energy		1 411	1 489	1 556	-	-	-	1 556	3 045	1 489	1 556	
Refuse		3 264	3 443	3 598	-	-	-	3 598	7 041	3 443	3 598	
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
Total revenue cost of free services provided (total s		15 651	16 512	17 255	-	-	-	17 255	33 768	16 512	17 255	

**Adjustment
Budget
Supporting
Tables**

NC073 Emthanjeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 25/02/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
	6	7	8	9	10	11	12	13				
	A	A1	B	C	D	E	F	G	H			
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		49 684	-	-	-	-	-	-	-	49 684	51 423	52 788
less Revenue Foregone		25 899	-	-	-	-	-	-	-	25 899	26 806	28 119
Net Property Rates		23 785	-	-	-	-	-	-	-	23 785	24 617	24 669
Service charges - electricity revenue												
Total Service charges - electricity revenue		53 614	-	-	-	-	(3 500)	(3 500)	50 114	55 183	55 426	
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	
Net Service charges - electricity revenue		53 614	-	-	-	-	(3 500)	(3 500)	50 114	55 183	55 426	
Service charges - water revenue												
Total Service charges - water revenue		24 575	-	-	-	-	(800)	(800)	23 775	25 681	28 325	
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	
Net Service charges - water revenue		24 575	-	-	-	-	(800)	(800)	23 775	25 681	28 325	
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		13 906	-	-	-	-	-	-	13 906	14 671	14 952	
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	
Net Service charges - sanitation revenue		13 906	-	-	-	-	-	-	13 906	14 671	14 952	
Service charges - refuse revenue												
Total refuse removal revenue		8 347	-	-	-	-	-	-	8 347	8 719	8 994	
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	
less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	
Net Service charges - refuse revenue		8 347	-	-	-	-	-	-	8 347	8 719	8 994	
Other Revenue By Source												
Fuel levy		-	-	-	-	-	-	-	-	-	-	
Other revenue	3	25 131	-	-	-	-	(6 000)	(6 000)	19 131	20 071	23 265	
Total 'Other' Revenue	1	25 131	-	-	-	-	(6 000)	(6 000)	19 131	20 071	23 265	
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		43 904	-	-	-	-	-	-	43 904	47 992	52 930	
Pension and UIF Contributions		8 292	-	-	-	-	-	-	8 292	8 685	9 704	
Medical Aid Contributions		1 677	-	-	-	-	-	-	1 677	2 654	3 007	
Overtime		2 072	-	-	-	-	-	-	2 072	1 449	1 435	
Performance Bonus		-	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		1 739	-	-	-	-	-	-	1 739	1 874	2 109	
Cellphone Allowance		430	-	-	-	-	-	-	430	449	505	
Housing Allowances		159	-	-	-	-	-	-	159	187	221	
Other benefits and allowances		1 049	-	-	-	-	(15)	(15)	1 035	1 647	1 997	
Payments in lieu of leave		2 941	-	-	-	-	-	-	2 941	3 544	3 594	
Long service awards		-	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		716	-	-	-	-	-	-	716	797	703	
sub-total	4	62 980	-	-	-	-	(15)	(15)	62 965	69 277	76 205	
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	
Total Employee related costs	1	62 980	-	-	-	-	(15)	(15)	62 965	69 277	76 205	
Contributions recognised - capital												
List contributions by contract		-	-	-	-	-	-	-	-	-	-	
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		58 167	-	-	-	-	-	-	58 167	55 918	57 539	
Lease amortisation		-	-	-	-	-	-	-	-	-	-	
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	
Depreciation resulting from revaluation of PPE		49 486	-	-	-	-	-	-	49 486	46 714	47 555	
Total Depreciation & asset impairment	1	8 681	-	-	-	-	-	-	8 681	9 204	9 984	
Bulk purchases												
Electricity		45 229	-	-	-	-	-	-	45 229	46 264	47 155	
Water		2 300	-	-	-	-	-	-	2 300	2 404	2 497	
Total bulk purchases	1	47 529	-	-	-	-	-	-	47 529	48 668	49 652	
Contracted services												
Traffic Violation Systems		3 511	-	-	-	-	-	-	3 511	4 268	4 422	
Other		5 319	-	-	-	-	(592)	(592)	4 727	3 963	4 106	
sub-total	1	8 830	-	-	-	-	(592)	(592)	3 511	8 231	8 527	
Allocations to organs of state:												
Electricity		-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	
Sanitation		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
Total contracted services		8 830	-	-	-	-	(592)	(592)	3 511	8 231	8 527	
Other Expenditure By Type												
Repairs and maintenance		12 491	-	-	-	-	-	-	12 491	13 120	13 427	
Collection costs		1 242	-	-	-	-	-	-	1 242	2 799	2 967	
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	
Consultant fees		-	-	-	-	-	-	-	-	-	-	
Audit fees		3 649	-	-	-	-	-	-	3 649	2 722	2 941	
General expenses	3.5	17 412	-	-	-	-	485	485	17 896	13 294	11 734	
Total Other Expenditure	1	34 793	-	-	-	-	485	485	22 787	31 935	31 069	

NC073 Emthanjeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 25/02/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands												
		A	4	5	6	7	8	9	10	11		
		A1	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits < 90 days		-	-	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		11 788	-	-	-	-	-	-	-	11 788	12 861	13 401
Total Call investment deposits	1	11 788	-	-	-	-	-	-	-	11 788	12 861	13 401
Consumer debtors												
Consumer debtors		83 781	-	-	-	-	-	-	-	83 781	85 099	89 865
Less: provision for debt impairment		74 610	-	-	-	-	-	-	-	74 610	75 990	80 321
Total Consumer debtors	1	9 171	-	-	-	-	-	-	-	9 171	9 109	9 543
Debt impairment provision												
Balance at the beginning of the year		67 001	-	-	-	-	-	-	-	67 001	74 610	75 990
Contributions to the provision		7 609	-	-	-	-	-	-	-	7 609	1 380	4 331
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Balance at end of year		74 610	-	-	-	-	-	-	-	74 610	75 990	80 321
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 491 941	-	-	-	-	-	-	-	1 491 941	1 501 937	1 531 976
Leases recognised as PPE	2	53	-	-	-	-	-	-	-	53	57	60
Less: Accumulated depreciation		549 661	-	-	-	-	-	-	-	549 661	559 368	592 930
Total Property, plant & equipment	1	942 332	-	-	-	-	-	-	-	942 332	942 626	939 106
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		1 374	-	-	-	-	-	-	-	1 374	1 400	1 456
Total Current liabilities - Borrowing		1 374	-	-	-	-	-	-	-	1 374	1 400	1 456
Trade and other payables												
Creditors		6 279	-	-	-	-	-	-	-	6 279	6 400	6 528
Unspent conditional grants and receipts		1 348	-	-	-	-	-	-	-	1 348	1 000	1 060
VAT		3 679	-	-	-	-	-	-	-	3 679	3 800	4 028
Total Trade and other payables	1	11 306	-	-	-	-	-	-	-	11 306	11 200	11 616
Non current liabilities - Borrowing												
Borrowing	3	11 115	-	-	-	-	-	-	-	11 115	10 415	9 665
Finance leases (including PPP asset element)		61	-	-	-	-	-	-	-	61	62	64
Total Non current liabilities - Borrowing		11 176	-	-	-	-	-	-	-	11 176	10 477	9 729
Provisions - non current												
Retirement benefits		30 977	-	-	-	-	-	-	-	30 977	31 995	32 795
List other major items		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		3 217	-	-	-	-	-	-	-	3 217	3 299	3 381
Other		-	-	-	-	-	-	-	-	-	-	-
Total Provisions - non current		34 194	-	-	-	-	-	-	-	34 194	35 294	36 176
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		640 657	-	-	-	-	-	-	-	640 657	675 131	652 331
Appropriations to Reserves		15 333	-	-	-	-	-	-	-	15 333	1 881	1 975
Transfers from Reserves		27 774	-	-	-	-	-	-	-	27 774	9 699	31 003
Depreciation offsets		8 903	-	-	-	-	-	-	-	8 903	9 100	9 191
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	692 667	-	-	-	-	-	-	-	692 667	695 811	694 499
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	963 974	-	-	-	-	-	-	-	963 974	967 118	965 806

NC073 Emthanjeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 25/02/2015

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	B	B	B	B	B	B		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	1.5%	1.9%	2.5%	0.0%	2.9%	2.5%	2.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants	3.2%	2.9%	2.5%	49.4%	0.0%	50.3%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	4.1%	4.1%	0.0%	4.1%	3.9%	3.6%
Liquidity									
Current Ratio	Current assets/current liabilities	309.8%	322.7%	447.2%	447.2%	0.0%	447.2%	461.4%	460.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	309.8%	322.7%	447.2%	5370.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	38.8%	43.7%	82.9%	0.8	0.0	0.8	0.9	0.9
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	52.3%	92.8%	99.4%	99.4%	0.0%	99.4%	96.0%	95.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	92.7%	82.8%	96.0%	9.2%	0.0%	9.7%	9.0%	9.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	33.0%	36.3%	9.2%	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))	99.0%	99.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Creditors to Cash		138.4%	101.6%	101.7%	340.1%	0.0%	-246.2%	706.5%	514.6%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	7820438	8234071	7503467	6200000	0.0%	6200000	5500000	5500000
	Total Cost of Losses (Rand '000)	4 770	5 599	5 553	5 000	-	5 000	4 500	4 500
Water Distribution Losses (2)	Total Volume Losses (kℓ)	479	565	652	550	0.0%	550	545	526
	Total Cost of Losses (Rand '000)	156054	386444	497258	450500	-	450500	440000	435000
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.6%	36.1%	33.7%	31.5%	0.0%	33.2%	33.7%	37.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.2%	7.7%	6.6%	6.2%	0.0%	6.6%	6.4%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	49.9%	44.8%	5.2%	5.2%	0.0%	5.9%	5.3%	5.7%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	2733.3%	3381.5%	4282.1%	3137.0%	0.0%	2935.7%	3098.3%	3240.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	51.0%	57.8%	18.1%	4.6%	0.0%	4.8%	4.4%	4.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	93.5%	106.5%	51.8%	0.0	0.0	0.0	0.0	0.0

NC073 Emthanjeni - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 25/02/2015

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population					36 000	36 000	36 000	36 000	36 000	36 000
Females aged 5 - 14					6 000	6 000	6 000	6 000	6 000	6 000
Males aged 5 - 14					6 000	6 000	6 000	6 000	6 000	6 000
Females aged 15 - 34					5 000	5 000	5 000	5 000	5 000	5 000
Males aged 15 - 34					5 000	5 000	5 000	5 000	5 000	5 000
Unemployment					14 000	14 000	14 000	14 000	14 000	14 000
Monthly Household income (no. of households)										
None	1, 12				924	924	924	924	924	924
R1 - R1 600					2 728	2 728	2 728	2 728	2 728	2 728
R1 601 - R3 200					2 350	2 350	2 350	2 350	2 350	2 350
R3 201 - R6 400					1 760	1 760	1 760	1 760	1 760	1 760
R6 401 - R12 800					1 264	1 264	1 264	1 264	1 264	1 264
R12 801 - R25 600					939	939	939	939	939	939
R25 601 - R51 200					368	368	368	368	368	368
R52 201 - R102 400					68	68	68	68	68	68
R102 401 - R204 800					32	32	32	32	32	32
R204 801 - R409 600					24	24	24	24	24	24
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	7	7	7
Number of poor people in municipal area					6	6	6	6	6	6
Number of households in municipal area					2	2	2	2	2	2
Number of poor households in municipal area					2	2	2	2	2	2
Definition of poor household (R per month)					3 800	3 314	3 314	3 314	3 314	3 314
Housing statistics										
Formal	3				1 845	1 845				
Informal										
Total number of households					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%				
Interest rate - borrowing					11.5%	11.5%				
Interest rate - investment					7.0%	8.0%				
Remuneration increases					12.0%	9.5%				
Consumption growth (electricity)					0.0%	0.0%				
Consumption growth (water)					-40.0%	0.0%				
Collection rates										
Property tax/service charges	7				89.0%	100.0%	%	%	%	%
Rental of facilities & equipment					95.0%	100.0%	%	%	%	%
Interest - external investments					7.0%	8.0%	%	%	%	%
Interest - debtors					0.0%	0.0%	%	%	%	%
Revenue from agency services					100.0%	100.0%	%	%	%	%

NC073 Emthanjeni - Supporting Table SB6 Adjustments Budget - funding measurement - 25/02/2015

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	9 225	10 698	(2 629)	3 324	-	(4 592)	1 585	2 257
Cash + investments at the yr end less applications - R'000	2	18(1)b	23 978	27 806	14 624	15 703	(2 253)	15 610	16 849	18 058
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)	(56 243)	(48 767)	18 876	36 677	-	9 500	18 799	40 194
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.089634315	1.9%		0.0%	0.0%	0.0%	1.3%	-3.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	96.0%	0.0%	95.5%	95.4%	95.5%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	18.7%	0.0%	7.6%	8.7%	0.0%	8.7%	8.5%	8.4%
Capital payments % of capital expenditure	8	18(1)c;19	104.2%	100.3%	99.9%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	49.4%	0.0%	50.3%	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	-3.9%	22.8%	0.0%	-10.6%		-10.6%	0.5%	4.5%
Long term receivables % change - incr(decr)	12	18(1)a	-96.1%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	0.8%	1.2%	1.4%	1.3%	0.0%	1.3%	1.4%	1.4%
Asset renewal % of capital budget	14	20(1)(vi)	18.0%	38.9%	0.0%	25.0%	0.0%	41.8%	24.0%	13.8%

NC073 Emthanjeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 25/02/2015

Description	Ref	Budget Year 2014/15						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		7	8	9	10	11	12	+1 2015/16	+2 2016/17	
		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		38 876	-	-	-	-	-	38 876	44 583	37 855
Local Government Equitable Share		35 342	-	-	-	-	-	35 342	35 873	35 040
Finance Management	3	1 600	-	-	-	-	-	1 600	1 650	1 700
Municipal Systems Improvement		934	-	-	-	-	-	934	967	1 018
EPWP Incentive		1 000	-	-	-	-	-	1 000	-	-
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Intergrated National Electrification Program Grant		-	-	-	-	-	-	-	6 093	97
Provincial Government:		757	-	-	-	-	-	757	1 287	1 495
Health subsidy		-	-	-	-	-	-	-	-	-
Sport and Recreation		757	-	-	-	-	-	757	1 287	1 495
Housing	4	-	-	-	-	-	-	-	-	-
Intergrated National Electrification Program Grant	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	39 633	-	-	-	-	-	39 633	45 870	39 350
Capital Transfers and Grants										
National Government:		29 248	-	-	(16 540)	-	(16 540)	12 708	11 969	41 305
Municipal Infrastructure Grant (MIG)		12 608	-	-	-	-	-	12 608	11 969	12 305
Regional Bulk Infrastructure		16 640	-	-	(16 540)	-	(16 540)	100	-	29 000
Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	29 248	-	-	(16 540)	-	(16 540)	12 708	11 969	41 305
TOTAL RECEIPTS OF TRANSFERS & GRANTS		68 881	-	-	(16 540)	-	(16 540)	52 341	57 839	80 655

NC073 Emthanjeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 25/02/2015

Description	Ref	Budget Year 2014/15							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		2	3	4	5	6	7			
		A1	B	C	D	E	F			
		A	B	C	D	E	F			
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		38 876	-	-	-	-	-	38 876	44 583	37 855
Local Government Equitable Share		35 342	-	-	-	-	-	35 342	35 873	35 040
Finance Management		1 600	-	-	-	-	-	1 600	1 650	1 700
Municipal Systems Improvement		934	-	-	-	-	-	934	967	1 018
EPWP Incentive		1 000	-	-	-	-	-	1 000	-	-
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Integrated National Electrification Program Grant		-	-	-	-	-	-	-	6 093	97
Provincial Government:		757	-	-	-	-	-	757	1 287	1 495
Health subsidy		-	-	-	-	-	-	-	-	-
Sport and Recreation		757	-	-	-	-	-	757	1 287	1 495
Housing		-	-	-	-	-	-	-	-	-
Integrated National Electrification Program Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		39 633	-	-	-	-	-	39 633	45 870	39 350
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		28 448	-	-	(16 540)	-	(16 540)	11 908	11 969	41 305
Municipal Infrastructure Grant (MIG)		11 808	-	-	-	-	-	11 808	11 969	12 305
Regional Bulk Infrastructure		16 640	-	-	(16 540)	-	(16 540)	100	-	29 000
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		28 448	-	-	(16 540)	-	(16 540)	11 908	11 969	41 305
Total capital expenditure of Transfers and Grants		68 081	-	-	(16 540)	-	(16 540)	51 541	57 839	80 655

NC073 Emthanjeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 25/02/2015

Summary of remuneration	Ref	Budget Year 2014/15										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		2 962	-								2 962	0.0%
Pension and UIF Contributions		-	-								-	
Medical Aid Contributions		-	-								-	
Motor Vehicle Allowance		985	-								985	0.0%
Cellphone Allowance		314	-								314	
Housing Allowances		-	-								-	
Other benefits and allowances		47	-					(47)		(47)	(0)	
Sub Total - Councillors		4 308	-					(47)		(47)	4 261	-1.1%
% increase			(0)								(0)	
Senior Managers of the Municipality												
Basic Salaries and Wages		3 369	-								3 369	0.0%
Pension and UIF Contributions		560	-								560	0.0%
Medical Aid Contributions		159	-								159	0.0%
Overtime		-	-								-	
Performance Bonus		-	-								-	
Motor Vehicle Allowance		847	-								847	0.0%
Cellphone Allowance		151	-								151	0.0%
Housing Allowances		-	-								-	
Other benefits and allowances		217	-								217	
Payments in lieu of leave		-	-								-	
Long service awards		-	-								-	
Post-retirement benefit obligation	5	-	-								-	
Sub Total - Senior Managers of Municipality		5 303	-					-		-	5 303	0.0%
% increase			(0)								-	
Other Municipal Staff												
Basic Salaries and Wages		43 450	-								43 450	0.0%
Pension and UIF Contributions		7 592	-								7 592	0.0%
Medical Aid Contributions		1 505	-								1 505	0.0%
Overtime		2 070	-								2 070	0.0%
Performance Bonus		-	-								-	
Motor Vehicle Allowance		892	-								892	0.0%
Cellphone Allowance		168	-								168	0.0%
Housing Allowances		702	-								702	
Other benefits and allowances		1 244	-					(15)		(15)	1 230	
Payments in lieu of leave		-	-								-	
Long service awards		-	-								-	
Post-retirement benefit obligation	5	54	-								54	0.0%
Sub Total - Other Municipal Staff		57 677	-					(15)		(15)	57 662	0.0%
% increase												
Total Parent Municipality		67 288	-					(62)		(62)	67 226	-0.1%
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY												
		67 288	-					(62)		(62)	67 226	-0.1%
% increase												
TOTAL MANAGERS AND STAFF		62 980	-					(15)		(15)	62 965	0.0%

NC073 Emthanjeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 25/02/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		69	1 087	1 096	34	966	65	79	63	55	42	48	(366)	3 238	3 395	3 560
Vote 2 - FINANCE AND ADMINISTRATION		10 880	6 842	1 200	1 213	5 004	1 344	1 115	1 182	2 366	3 583	2 842	1 740	39 310	41 864	43 916
Vote 3 - PLANNING AND DEVELOPMENT		-	400	-	-	300	-	-	300	-	-	-	800	1 800	856	916
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-	1 100	1 150
Vote 5 - COMMUNITY AND SOCIAL SERVICES		70	54	64	454	55	53	51	437	33	28	65	47	1 410	1 425	1 512
Vote 6 - PUBLIC SAFETY		61	39	42	778	47	304	182	51	168	1 800	1 780	1 944	7 196	7 642	8 040
Vote 7 - SPORT AND RECREATION		0	1	5	21	9	34	28	8	-	4	8	(16)	102	108	114
Vote 8 - ROAD TRANSPORT		1	5	1	2	5	1	1	5	555	174	180	11 964	12 894	12 074	12 370
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		3	6	3	3	3	3	3	3	3	3	3	2	36	39	41
Vote 11 - WASTE MANAGEMENT		694	2 838	696	692	2 501	697	697	698	2 065	765	725	774	13 842	14 447	15 308
Vote 12 - WASTE WATER MANAGEMENT		1 211	4 647	1 206	1 214	4 106	1 210	1 210	1 211	3 065	1 130	1 295	1 295	22 802	24 801	24 543
Vote 13 - ELECTRICITY		5 817	6 727	5 313	4 908	4 778	4 526	4 928	4 706	9 650	5 776	6 364	7 858	71 350	78 440	82 519
Vote 14 - WATER		1 701	3 600	1 735	1 621	3 665	1 587	2 503	1 986	4 227	2 893	1 680	1 425	28 621	31 090	53 266
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		20 506	26 246	11 359	10 939	21 439	9 825	10 797	10 648	22 187	16 197	14 990	27 468	202 601	217 281	247 256
Expenditure by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		1 422	823	776	814	706	990	883	737	1 504	1 532	990	1 721	12 897	13 304	14 159
Vote 2 - FINANCE AND ADMINISTRATION		2 633	1 830	1 698	2 545	1 314	2 179	1 513	1 665	4 502	3 126	2 704	4 906	30 613	31 328	32 078
Vote 3 - PLANNING AND DEVELOPMENT		528	702	651	724	702	617	538	625	965	704	1 057	1 939	9 752	9 921	10 304
Vote 4 - HEALTH		-	-	-	1	0	-	-	-	-	-	-	168	169	178	189
Vote 5 - COMMUNITY AND SOCIAL SERVICES		522	592	613	690	607	723	572	652	1 250	909	1 290	1 826	10 246	10 913	11 569
Vote 6 - PUBLIC SAFETY		611	583	634	537	562	587	697	960	766	709	969	1 444	9 058	9 384	9 994
Vote 7 - SPORT AND RECREATION		342	335	237	362	409	325	445	330	465	580	290	263	4 384	3 730	3 954
Vote 8 - ROAD TRANSPORT		593	1 124	784	826	904	1 038	741	974	909	1 550	1 900	3 691	15 034	16 376	17 425
Vote 9 - OTHER		128	131	150	143	131	142	126	124	118	122	119	(527)	907	933	994
Vote 10 - HOUSING SERVICES		168	182	173	178	192	156	185	148	181	177	185	184	2 109	2 181	2 203
Vote 11 - WASTE MANAGEMENT		944	956	1 102	994	1 127	896	1 302	1 014	1 106	2 509	1 050	2 162	15 163	14 838	15 120
Vote 12 - WASTE WATER MANAGEMENT		706	769	683	460	960	560	723	825	1 109	2 650	880	2 297	12 623	12 605	13 172
Vote 13 - ELECTRICITY		6 884	6 551	4 756	4 053	4 375	3 921	4 043	3 979	4 430	3 324	6 203	9 437	61 956	66 686	69 354
Vote 14 - WATER		612	707	837	794	798	455	973	774	1 198	1 650	1 350	6 944	17 091	15 204	15 736
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		16 094	15 286	13 095	13 121	12 788	12 586	12 742	12 806	18 502	19 540	18 987	36 456	202 004	207 581	216 252
Surplus/ (Deficit)		4 412	10 960	(1 736)	(2 182)	8 651	(2 761)	(1 945)	(2 159)	3 685	(3 343)	(3 997)	(8 988)	597	9 699	31 003

NC073 Emthanjani - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 25/02/2015

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
<i>Governance and administration</i>		10 949	7 930	2 296	1 247	5 970	1 409	1 193	1 245	2 421	3 625	2 890	1 374	42 548	45 259	47 476
Executive and council		69	1 087	1 096	34	966	65	79	63	55	42	48	(366)	3 238	3 395	3 560
Budget and treasury office		10 874	6 839	1 195	1 203	5 000	1 335	1 109	1 179	2 351	3 580	2 835	1 736	39 235	41 785	43 833
Corporate services		6	3	4	10	4	9	6	3	15	2	7	4	74	79	83
<i>Community and public safety</i>		134	100	113	1 255	113	394	264	498	204	1 835	1 855	1 978	8 744	10 314	10 857
Community and social services		70	54	64	454	55	53	51	437	33	28	65	47	1 410	1 425	1 512
Sport and recreation		0	1	5	21	9	34	28	8	-	4	8	(16)	102	108	114
Public safety		61	39	42	778	47	304	182	51	168	1 800	1 780	1 944	7 196	7 642	8 040
Housing		3	6	3	3	3	3	3	3	3	3	3	2	36	39	41
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	1 100	1 150
<i>Economic and environmental services</i>		1	405	1	2	305	1	1	305	555	174	180	12 764	14 694	12 930	13 286
Planning and development		-	400	-	-	300	-	-	300	-	-	-	800	1 800	866	916
Road transport		1	5	1	2	5	1	1	5	555	174	180	11 964	12 894	12 074	12 370
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		9 422	17 812	8 950	8 435	15 051	8 021	9 338	8 600	19 007	10 564	10 064	11 353	136 615	148 778	175 636
Electricity		5 817	6 727	5 313	4 908	4 778	4 526	4 928	4 706	9 650	5 776	6 364	7 858	71 350	78 440	82 519
Water		1 701	3 600	1 735	1 621	3 665	1 587	2 503	1 986	4 227	2 893	1 680	1 425	28 621	31 090	53 266
Waste water management		1 211	4 647	1 206	1 214	4 106	1 210	1 211	1 211	3 065	1 130	1 295	1 295	22 802	24 801	24 543
Waste management		694	2 838	696	692	2 501	697	697	698	2 065	765	725	774	13 842	14 447	15 308
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		20 506	26 246	11 359	10 939	21 439	9 825	10 797	10 648	22 187	16 197	14 990	27 468	202 601	217 281	247 256
Expenditure - Standard																
<i>Governance and administration</i>		4 055	2 652	2 475	3 359	2 021	3 169	2 395	2 401	6 005	4 658	3 694	6 627	43 510	44 632	46 237
Executive and council		1 422	823	777	814	706	990	883	737	1 504	1 532	990	1 720	12 897	13 304	14 159
Budget and treasury office		1 625	1 059	878	1 333	850	941	944	819	2 451	2 161	1 609	3 820	18 489	18 951	19 140
Corporate services		1 008	771	820	1 211	465	1 237	568	845	2 051	965	1 095	1 087	12 124	12 377	12 938
<i>Community and public safety</i>		1 643	1 693	1 658	1 768	1 771	1 790	1 900	2 090	2 662	2 374	2 734	3 885	25 967	26 386	27 909
Community and social services		522	592	613	690	607	723	572	652	1 250	909	1 290	1 826	10 246	10 913	11 569
Sport and recreation		342	335	237	362	409	325	445	330	465	580	290	263	4 384	3 730	3 954
Public safety		611	583	634	537	562	587	697	960	766	709	969	1 444	9 058	9 384	9 994
Housing		168	182	173	178	192	156	185	148	181	177	185	184	2 109	2 181	2 203
Health		-	-	-	1	0	-	-	-	-	-	-	168	169	178	189
<i>Economic and environmental services</i>		1 121	1 826	1 434	1 551	1 606	1 654	1 280	1 599	1 874	2 254	2 957	5 631	24 786	26 297	27 730
Planning and development		528	702	650	724	702	617	538	625	965	704	1 057	1 940	9 752	9 921	10 304
Road transport		593	1 124	784	826	904	1 038	741	974	909	1 550	1 900	3 691	15 034	16 376	17 425
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		9 146	8 984	7 378	6 301	7 260	5 831	7 041	6 593	7 843	10 133	9 483	20 840	106 833	109 333	113 382
Electricity		6 884	6 551	4 756	4 053	4 375	3 921	4 043	3 979	4 430	3 324	6 203	9 437	61 956	66 686	69 354
Water		612	707	837	794	798	455	973	774	1 198	1 650	1 350	6 944	17 091	15 204	15 736
Waste water management		706	769	683	460	960	560	723	825	1 109	2 650	880	2 297	12 623	12 605	13 172
Waste management		944	956	1 102	994	1 127	896	1 302	1 014	1 106	2 509	1 050	2 162	15 163	14 838	15 120
<i>Other</i>		128	131	150	143	131	142	126	124	118	122	119	(527)	907	933	994
Total Expenditure - Standard		16 094	15 286	13 095	13 121	12 788	12 586	12 742	12 806	18 502	19 540	18 987	36 456	202 004	207 581	216 252
Surplus/ (Deficit) 1.		4 412	10 960	(1 736)	(2 182)	8 651	(2 761)	(1 945)	(2 159)	3 685	(3 343)	(3 997)	(8 988)	597	9 699	31 003

NC073 Emthanjeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 25/02/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		10 496	1 055	1 055	1 055	1 026	1 053	839	1 035	1 537	1 651	1 592	1 393	23 785	24 617	24 669
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		3 947	4 114	3 825	3 078	3 285	3 217	3 510	3 253	4 650	5 950	5 250	6 035	50 114	55 183	55 426
Service charges - water revenue		1 675	1 800	1 707	1 596	2 142	1 713	2 478	1 961	2 205	2 400	1 950	2 148	23 775	25 681	28 325
Service charges - sanitation revenue		1 194	1 192	1 191	1 185	1 192	1 192	1 192	1 192	1 009	1 159	1 159	1 050	13 906	14 671	14 952
Service charges - refuse		686	686	687	683	687	688	687	688	765	689	689	712	8 347	8 719	8 994
Service charges - other		33	36	39	33	33	33	33	32	29	5	5	(90)	222	67	71
Rental of facilities and equipment		59	59	67	63	62	59	75	60	-	45	66	(13)	603	838	867
Interest earned - external investments		18	20	-	10	4	-	30	-	37	274	274	275	940	1 099	1 144
Interest earned - outstanding debtors		72	76	80	84	97	(64)	85	88	64	54	69	114	819	851	883
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		25	41	28	765	13	296	190	39	433	1 659	1 680	1 455	6 624	7 014	7 470
Licences and permits		48	27	20	31	40	12	4	44	235	356	468	588	1 874	1 790	1 897
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		348	15 461	127	502	12 081	266	223	806	9 572	-	-	247	39 633	44 583	37 855
Other revenue		1 903	1 672	1 498	1 883	724	1 360	1 446	1 450	1 651	1 957	1 779	1 809	19 131	20 071	23 265
Gains on disposal of PPE		3	7	1 035	(27)	53	0	3	-	-	-	10	(965)	120	127	134
Total Revenue		20 506	26 246	11 359	10 939	21 439	9 825	10 797	10 648	22 187	16 197	14 990	14 760	189 893	205 312	205 951
Expenditure By Type																
Employee related costs		4 977	4 937	5 038	5 357	5 258	5 678	5 112	5 127	5 235	5 366	5 102	5 779	62 965	69 277	76 205
Remuneration of councillors		319	325	325	319	325	325	326	325	426	430	390	423	4 261	4 739	5 213
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	10 503	10 503	11 036	11 147
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	8 681	8 681	9 204	9 984
Finance charges		34	33	162	33	29	-	55	25	65	695	696	704	2 530	1 734	1 804
Bulk purchases		6 292	3 151	4 296	3 266	3 189	3 083	3 089	6 144	4 353	3 946	4 191	2 530	47 529	48 668	49 652
Other materials		258	600	518	657	346	228	344	677	1 351	1 650	995	725	8 350	8 766	8 985
Contracted services		596	338	464	408	172	1 094	262	603	650	1 265	1 124	1 261	8 238	8 231	8 527
Grants and subsidies		1 463	904	534	437	1 424	1 031	766	716	1 757	1 537	1 523	1 578	13 669	13 990	13 666
Other expenditure		2 155	4 999	1 759	2 645	2 044	1 147	2 788	(811)	4 665	4 651	4 965	4 272	35 278	31 935	31 069
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		16 094	15 286	13 095	13 121	12 788	12 586	12 742	12 806	18 502	19 540	18 987	36 456	202 004	207 581	216 252
Surplus/(Deficit)		4 412	10 960	(1 736)	(2 182)	8 651	(2 761)	(1 945)	(2 159)	3 685	(3 343)	(3 997)	(21 696)	(12 111)	(2 270)	(10 302)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	12 708	12 708	11 969	41 305
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4 412	10 960	(1 736)	(2 182)	8 651	(2 761)	(1 945)	(2 159)	3 685	(3 343)	(3 997)	(8 988)	597	9 699	31 003

NC073 Emthanjani - Supporting Table SB15 Adjustments Budget - monthly cash flow - 25/02/2015

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		1 110	2 278	1 295	3 238	3 036	1 250	873	1 207	2 005	2 205	1 865	2 294	22 656	23 632	23 682
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		3 623	4 465	3 716	4 546	3 206	3 855	3 966	3 449	4 568	4 696	3 768	3 750	47 608	52 424	52 655
Service charges - water revenue		1 400	1 231	1 000	1 634	1 902	1 010	1 504	1 062	2 351	3 050	3 265	3 179	22 586	24 397	26 908
Service charges - sanitation revenue		928	990	533	595	1 074	621	710	597	1 535	1 561	1 765	2 304	13 211	13 938	14 204
Service charges - refuse		607	436	325	407	759	371	364	382	-	-	-	4 279	7 930	8 283	8 544
Service charges - other		33	36	38	33	33	33	33	32	30	32	33	(144)	222	67	71
Rental of facilities and equipment		59	59	67	63	62	59	75	60	-	33	23	43	603	838	867
Interest earned - external investments		18	20	-	10	4	-	30	-	136	59	166	498	940	1 099	1 144
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		25	41	28	765	13	296	190	39	433	1 659	1 680	1 455	6 624	7 014	7 470
Licences and permits		48	27	20	31	40	12	4	44	235	356	468	588	1 874	1 790	1 897
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		15 589	1 334	-	379	12 081	-	-	679	9 572	-	-	-	39 633	44 583	37 855
Other revenue		1 903	1 673	1 499	1 883	724	1 360	1 446	1 450	1 651	1 957	1 779	1 808	19 131	19 825	23 018
Cash Receipts by Source		25 342	12 591	8 519	13 584	22 933	8 867	9 195	9 000	22 515	15 607	14 812	20 053	183 018	197 890	198 316
Other Cash Flows by Source																
Transfers receipts - capital		3 000	-	-	-	4 000	-	-	-	5 608	-	-	100	12 708	11 969	41 305
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		3	7	1 035	(27)	53	0	3	-	-	-	-	(955)	120	127	134
Short term loans		-	-	-	-	-	-	-	-	-	6 000	-	-	6 000	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		14	20	1	11	1	13	(2)	43	2	14	12	6	135	140	140
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		28 359	12 618	9 555	13 568	26 988	8 879	9 196	9 043	28 125	21 620	14 824	19 205	201 981	210 126	239 895
Cash Payments by Type																
Employee related costs		4 977	4 937	5 038	5 357	5 258	5 678	5 112	5 127	5 235	5 366	5 102	5 779	62 965	62 244	63 131
Remuneration of councillors		319	325	325	319	325	325	326	325	426	430	390	423	4 261	4 502	4 750
Collection costs		-	2 961	-	-	-	-	-	(2 961)	-	-	-	2 961	2 961	3 139	3 171
Interest paid		34	33	162	33	29	-	55	25	65	695	696	704	2 530	1 734	1 804
Bulk purchases - Electricity		6 197	3 009	4 168	3 074	3 056	2 969	2 998	5 967	3 987	3 651	3 901	2 254	45 229	47 264	49 155
Bulk purchases - Water & Sewer		95	142	128	192	133	115	91	177	366	295	291	276	2 300	2 404	2 497
Other materials		258	600	518	657	346	228	344	677	1 351	1 650	995	725	8 350	8 766	8 985
Contracted services		596	338	464	408	172	1 094	262	603	650	1 265	1 124	1 261	8 238	8 231	8 527
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		1 463	904	534	437	1 424	1 031	766	716	1 757	1 537	1 523	1 578	13 669	13 990	13 666
General expenses		2 155	2 037	1 759	2 645	2 044	1 147	2 788	2 150	2 665	3 651	2 965	3 066	29 072	29 919	32 250
Cash Payments by Type		16 094	15 286	13 095	13 121	12 788	12 586	12 742	12 806	16 502	18 540	16 987	19 028	179 576	182 193	187 935
Other Cash Flows/Payments by Type																
Capital assets		816	561	1 968	1 652	333	1 138	271	15	1 997	10 736	2 921	1 492	23 899	18 371	47 904
Repayment of borrowing		161	162	520	165	167	168	167	173	835	235	357	276	3 384	3 384	3 384
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		17 071	16 010	15 583	14 938	13 288	13 891	13 180	12 994	19 334	29 512	20 264	20 795	206 859	203 948	239 223
NET INCREASE/(DECREASE) IN CASH HELD		11 288	(3 391)	(6 028)	(1 370)	13 700	(5 012)	(3 984)	(3 950)	8 791	(7 891)	(5 440)	(1 591)	(4 877)	6 177	672
Cash/cash equivalents at the monthly year beginning:		285	11 573	8 182	2 154	784	14 484	9 473	5 489	1 538	10 330	2 439	(3 001)	285	(4 592)	1 585
Cash/cash equivalents at the monthly year end:		11 573	8 182	2 154	784	14 484	9 473	5 489	1 538	10 330	2 439	(3 001)	(4 592)	(4 592)	1 585	2 257

NC073 Emthanjeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 25/02/2015

Description - Municipal Vote	Ref	Budget Year 2014/15												Full year budget	Medium Term Revenue and Expenditure			
		July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																		
Multi-year expenditure appropriation	1																	
Vote 14 - WATER		-	-	-	81	-	-	-	-	-	-	-	-	19		100	-	29 000
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Capital Multi-year expenditure	3	-	-	-	81	-	-	-	-	-	-	-	-	19	-	100	-	29 000
Single-year expenditure appropriation																		
Vote 1 - EXECUTIVE AND COUNCIL		15	-	1	-	-	4	-	-	-	133	-	-	-		153	164	171
Vote 2 - FINANCE AND ADMINISTRATIVE SERVICES		28	59	-	21	11	39	-	15	352	506	350	306		1 687	1 892	1 885	
Vote 3 - PLANNING AND DEVELOPMENT		3	-	-	-	-	-	-	-	-	9	-	-		12	12 006	12 344	
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	121	155	-	20		295	314	342	
Vote 6 - PUBLIC SAFETY		-	-	-	-	9	-	-	-	-	35	11	30		85	91	94	
Vote 7 - SPORT AND RECREATION		88	-	-	-	-	-	-	-	-	103	-	61		251	80	87	
Vote 8 - ROAD TRANSPORT		683	503	1 967	1 549	313	1 138	271	-	1 509	3 265	2 560	959		14 716	3 089	3 261	
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	1 800	-	-		1 800	58	-	
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	3 180	-	-		3 180	-	-	
Vote 13 - ELECTRICITY		-	-	-	-	-	-	-	-	-	1 020	280	-		1 300	556	586	
Vote 14 - WATER		-	-	-	-	-	-	-	-	16	250	-	54		320	122	133	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Capital single-year expenditure	3	816	561	1 968	1 570	333	1 180	271	15	1 997	10 456	3 201	1 430	-	23 799	18 371	18 904	
Total Capital Expenditure	2	816	561	1 968	1 652	333	1 180	271	15	1 997	10 456	3 201	1 449	-	23 899	18 371	47 904	

NC073 Emthanjeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 25/02/2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
<i>Governance and administration</i>		43	59	1	21	11	43	-	15	352	639	350	306	1 840	2 057	2 056
Executive and council		15	-	1	-	-	4	-	-	-	133	-	-	153	164	171
Budget and treasury office		-	-	-	-	11	10	-	15	242	446	316	277	1 317	1 496	1 471
Corporate services		28	59	-	21	-	29	-	-	111	60	34	29	370	396	414
<i>Community and public safety</i>		88	-	-	-	9	-	-	-	121	293	11	111	631	484	523
Community and social services		-	-	-	-	-	-	-	-	121	155	-	20	295	314	342
Sport and recreation		88	-	-	-	-	-	-	-	-	103	-	61	251	80	87
Public safety		-	-	-	-	9	-	-	-	-	35	11	30	85	91	94
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		686	503	1 967	1 549	313	1 138	271	-	1 509	3 274	2 560	959	14 728	15 094	15 605
Planning and development		3	-	-	-	-	-	-	-	-	9	-	-	12	12 006	12 344
Road transport		683	503	1 967	1 549	313	1 138	271	-	1 509	3 265	2 560	959	14 716	3 089	3 261
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	81	-	-	-	-	16	6 250	280	73	6 700	736	29 719
Electricity		-	-	-	-	-	-	-	-	-	1 020	280	-	1 300	556	586
Water		-	-	-	81	-	-	-	-	16	250	-	73	420	122	29 133
Waste water management		-	-	-	-	-	-	-	-	-	3 180	-	-	3 180	-	-
Waste management		-	-	-	-	-	-	-	-	-	1 800	-	-	1 800	58	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard		816	561	1 968	1 652	333	1 180	271	15	1 997	10 456	3 201	1 449	23 899	18 371	47 904

NC073 Emthanjeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 25/02/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		30 448	-	-	-	-	(16 540)	-	(16 540)	13 908	2 000	29 000
Infrastructure - Road transport		13 808	-	-	-	-	-	-	-	13 808	2 000	-
Roads, Pavements & Bridges		13 808	-	-	-	-	-	-	-	13 808	2 000	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		16 640	-	-	-	-	(16 540)	-	(16 540)	100	-	29 000
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		16 640	-	-	-	-	(16 540)	-	(16 540)	100	-	29 000
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	11 969	12 305
Other		-	-	-	-	-	-	-	-	-	11 969	12 305
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	30 448	-	-	-	-	(16 540)	-	(16 540)	13 908	13 969	41 305

NC073 Emthanjeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 25/02/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		1 250	-	-	-	-	-	(150)	(150)	1 100	1 018	2 636
Infrastructure - Road transport		500	-	-	-	-	-	-	-	500	550	600
<i>Roads, Pavements & Bridges</i>		500	-	-	-	-	-	-	-	500	550	600
Infrastructure - Electricity		250	-	-	-	-	-	-	-	250	300	350
<i>Transmission & Reticulation</i>		250	-	-	-	-	-	-	-	250	300	350
Infrastructure - Water		470	-	-	-	-	-	(150)	(150)	320	122	1 351
<i>Water purification</i>		470	-	-	-	-	-	(150)	(150)	320	122	1 351
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		30	-	-	-	-	-	-	-	30	45	335
<i>Refuse</i>		30	-	-	-	-	-	-	-	30	45	335
Community		396	-	-	-	-	-	-	-	396	479	577
Parks & gardens		51	-	-	-	-	-	-	-	51	53	56
Sports Fields & stadia		65	-	-	-	-	-	-	-	65	50	77
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		250	-	-	-	-	-	-	-	250	350	400
Cemeteries		30	-	-	-	-	-	-	-	30	25	45
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		8 495	-	-	-	-	-	-	-	8 495	2 906	3 386
General vehicles		3 660	-	-	-	-	-	-	-	3 660	-	-
Specialised vehicles	18	1 770	-	-	-	-	-	-	-	1 770	-	-
Plant & equipment		552	-	-	-	-	-	-	-	552	742	750
Computers - hardware/equipment		698	-	-	-	-	-	-	-	698	549	549
Furniture and other office equipment		462	-	-	-	-	-	-	-	462	492	508
Other Buildings		510	-	-	-	-	-	-	-	510	611	734
Other		844	-	-	-	-	-	-	-	844	511	845
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	10 141	-	-	-	-	-	(150)	(150)	9 991	4 402	6 599
Specialised vehicles	18	1 770	-	-	-	-	-	-	-	1 770	-	-
Refuse		1 770	-	-	-	-	-	-	-	1 770	-	-

NC073 Emthanjeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 25/02/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands	A	A1	B	C	D	E	F	G	H			
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		5 918	-	-	-	-	-	-	-	5 918	6 119	6 277
Infrastructure - Road transport		1 592	-	-	-	-	-	-	-	1 592	1 646	1 684
<i>Roads, Pavements & Bridges</i>		1 592	-	-	-	-	-	-	-	1 592	1 646	1 684
Infrastructure - Electricity		1 821	-	-	-	-	-	-	-	1 821	1 883	1 926
<i>Transmission & Reticulation</i>		1 821	-	-	-	-	-	-	-	1 821	1 883	1 926
Infrastructure - Water		864	-	-	-	-	-	-	-	864	893	931
<i>Dams & Reservoirs</i>		172	-	-	-	-	-	-	-	172	178	181
<i>Water purification</i>		273	-	-	-	-	-	-	-	273	282	307
<i>Reticulation</i>		419	-	-	-	-	-	-	-	419	433	443
Infrastructure - Sanitation		822	-	-	-	-	-	-	-	822	850	869
<i>Reticulation</i>		822	-	-	-	-	-	-	-	822	850	869
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		819	-	-	-	-	-	-	-	819	847	867
<i>Refuse</i>		819	-	-	-	-	-	-	-	819	847	867
Community		1 875	-	-	-	-	-	-	-	1 875	1 939	1 984
Parks & gardens		38	-	-	-	-	-	-	-	38	39	40
Sports Fields & stadia		66	-	-	-	-	-	-	-	66	69	70
Swimming pools		321	-	-	-	-	-	-	-	321	332	339
Community halls		433	-	-	-	-	-	-	-	433	448	458
Libraries		44	-	-	-	-	-	-	-	44	45	46
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		879	-	-	-	-	-	-	-	879	909	930
Cemeteries		39	-	-	-	-	-	-	-	39	40	41
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		56	-	-	-	-	-	-	-	56	58	59
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		182	-	-	-	-	-	-	-	182	188	192
Housing development		182	-	-	-	-	-	-	-	182	188	192
Other assets		4 457	-	-	-	-	-	-	-	4 457	4 813	4 911
General vehicles		2 066	-	-	-	-	-	-	-	2 066	2 232	2 283
Specialised vehicles	18	366	-	-	-	-	-	-	-	366	379	387
Plant & equipment		252	-	-	-	-	-	-	-	252	260	266
Computers - hardware/equipment		370	-	-	-	-	-	-	-	370	383	392
Furniture and other office equipment		511	-	-	-	-	-	-	-	511	541	541
Other Buildings		532	-	-	-	-	-	-	-	532	550	563
Other Land		161	-	-	-	-	-	-	-	161	167	171
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		198	-	-	-	-	-	-	-	198	301	308
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		59	-	-	-	-	-	-	-	59	61	62
Computers - software & programming		59	-	-	-	-	-	-	-	59	61	62
Total Repairs and Maintenance Expenditure to be adjusted	1	12 491	-	-	-	-	-	-	-	12 491	13 120	13 427
Specialised vehicles	18	366	-	-	-	-	-	-	-	366	379	387
Refuse		366	-	-	-	-	-	-	-	366	379	387

NC073 Emthanjeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 25/02/2015

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands		7	8	9	10	11	12	13	14			
		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		4 765	-	-	-	-	-	-	-	4 765	4 956	5 343
Infrastructure - Road transport		2 433	-	-	-	-	-	-	-	2 433	2 451	2 642
<i>Roads, Pavements & Bridges</i>		2 433	-	-	-	-	-	-	-	2 433	2 451	2 642
Infrastructure - Electricity		482	-	-	-	-	-	-	-	482	517	558
<i>Transmission & Reticulation</i>		482	-	-	-	-	-	-	-	482	517	558
Infrastructure - Water		955	-	-	-	-	-	-	-	955	1 025	1 105
<i>Reticulation</i>		955	-	-	-	-	-	-	-	955	1 025	1 105
Infrastructure - Sanitation		683	-	-	-	-	-	-	-	683	733	790
<i>Reticulation</i>		683	-	-	-	-	-	-	-	683	733	790
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		213	-	-	-	-	-	-	-	213	229	247
<i>Refuse</i>		213	-	-	-	-	-	-	-	213	229	247
Community		1 450	-	-	-	-	-	-	-	1 450	1 558	1 679
Community halls		614	-	-	-	-	-	-	-	614	659	711
Libraries		460	-	-	-	-	-	-	-	460	494	533
Clinics		125	-	-	-	-	-	-	-	125	135	145
Cemeteries		124	-	-	-	-	-	-	-	124	133	143
Other		127	-	-	-	-	-	-	-	127	137	147
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		20	-	-	-	-	-	-	-	20	22	24
Other		20	-	-	-	-	-	-	-	20	22	24
Other assets		2 445	-	-	-	-	-	-	-	2 445	2 668	2 939
General vehicles		326	-	-	-	-	-	-	-	326	350	377
Specialised vehicles	18	1 760	-	-	-	-	-	-	-	1 760	1 932	2 146
Computers - hardware/equipment		115	-	-	-	-	-	-	-	115	124	133
Furniture and other office equipment		12	-	-	-	-	-	-	-	12	12	13
Civic Land and Buildings		49	-	-	-	-	-	-	-	49	53	57
Other Buildings		183	-	-	-	-	-	-	-	183	196	211
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	8 681	-	-	-	-	-	-	-	8 681	9 204	9 984
Specialised vehicles	18	1 760	-	-	-	-	-	-	-	1 760	1 932	2 146
Refuse		1 760	-	-	-	-	-	-	-	1 760	1 932	2 146

NC073 Emthanjeni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 25/02/2015

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					
			3	6	4	4	5	Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
R thousand								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
<i>List all capital programs/projects grouped by Municipal Vote</i>													
Sewerage	Upgrading of Purification Works in De Aar	BSD26	Yes	Infrastructure - Sanitation	Ward 4	S30.60863E024.02432	6 000	6 000					
Water	Storm Water Drainage	BSD62	Yes	Infrastructure - Water	Ward 1 to 5	S30.64636E024.01827	16 640	100					
Road Transport	Resealing of Streets in Emthanjeni	BSD30	Yes	Infrastructure - Road transport	Ward 1, 2, 3, 6	S3063286E023.99701	8 800	8 800					
Infrastructural Services	Replacement of Equipment and Machinery	FVFM8	Yes	Other Assets	Ward 5	S30.64003E024.02094	1 760	1 760					
Finance and Admin	Replacement of Computer Equipment	FVFM3	Yes	Other Assets	Ward 5, 6 and 7	S30.65031 E024.011099	1 259	1 259					
Infrastructural Services	Vehicle for Infrastructure Services	BSD47	Yes	Infrastructure - Other	Ward 5	S30.65031 E024.011099	6 000	6 000					

Municipal Manager's quality certification


1.1 Municipal manager's quality certificate

I Isak Visser municipal manager of Emthanjeni Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Isak Visser

Municipal manager of Emthanjeni Municipality

Signature



Date 17/03/2015