

# EMTHANJENI MUNICIPALITY



## **Adjustments Budget 2019 – 2020**

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# **Executive Mayor's Budget Speech**

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

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

**The Adjustment  
Budget: Executive  
Summary**

# Executive Summary

The Municipality has received a non-compliance letter from National Treasury for failing to adopt a funded budget for the 2019/20 financial year while section 18 of the Municipal Finance Management Act, No. 23 of 2003, prohibits the municipalities from adopting an unfunded budget in terms of Section 28 of the MFMA.

An unfunded budget is indicative that the financial plan adopted by the Council is inadequate to give effect to the priorities identified by Council for the affected financial year and also a leading indicator of impending financial distress. Such a situation may lead the Municipality to cash flow challenges, which may manifest in non-payment of creditors, failure to render basic service delivery to the residents and ultimately to an inability to cover the wage bill.

Informed by the above, National Treasury has given the Municipality an opportunity through a Special Adjustments Budget under the following conditions:

- a) The Accounting Officer to take all reasonable steps to ensure that measures are instituted to rectify this situation and if the Municipality is unable, seek assistance from Provincial Treasury by:
- b) Engagement with the Provincial Treasury for assistance in identifying and affecting the necessary adjustments to reflect a funded budget position before the end of October 2019.
- c) Re-adoption of the revised budget in Council through a Special Adjustments Budget meeting before 11 of November 2019. The revised budget to include the current payments to bulk suppliers, and also reflect gradual improvements to cash surpluses to prioritize any arrear payments to bulk service providers.

In an attempt to comply with the National Treasury directive, the Accounting Officer, together with his management team, started a process of rectifying the situation by briefing EXCO members of these developments and also establishing a team from the Finance Department led by the Acting Chief Financial Officer to meet with Provincial Treasury for assistance.

From the process initiated by the Accounting Officer, the following adjustments were identified in order to be effected by Council to reflect a 2019/20 funded budget position:

- On the performance statement, Property Rates have increased from R32 175 000 to R35 778 000
- Employee Related Costs decreased from R89 208 000.00 to R81 208 000.00
- Fines increased from 4 598 000.00 to R9 598 000.00

- Bulk purchases decreased from 74 329 000.00 to R71 329 000.00
- On the Capital Expenditure (B5) a total decrease of R7 088 000 was made, which constitutes capital from own funding.

The adjustments of the above (Property Rates, Employee Related Costs, Fines and Bulk Purchases) is informed by the audited Annual Financial Statements for 2018/19. All capital projects which are funded from own funds will not materialize in the 2019/20 financial year.

The own funded capital projects which will be affected consist of the following activities:

1. Resealing and construction of new streets R1 750 000.2.
2. Machinery and Equipment amounting to R 129 700.2.
3. Building Renovations R1 301 500
4. Prepaid Electricity Meters R 710 000.2.
5. GRAP Compliance: Clean Audit status R 258 000.2.
6. MSCOA Readiness R1 623 500.2.
7. Computer equipment and other smaller Capital Projects R3 65750.2.
8. IT Reform R1000

Council must note that should it fail to adopt the 2019/20 funded budget, National Treasury will invoke Section 216(2) of the Constitution which permits the Treasury to stop the allocation of funds to the Municipality.

# Financial Implications

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

The total Operating Special Adjustments Revenue Budget for 2019/2020 financial year increases from R252 434 053 to R261 036 419.00. The total Capital and Operating expenditure for the Special Adjustments Budget for the 2019/2020 financial year decreases from R294 023 179 to R275 934 279

1. On the performance statement, Property Rates have increased from R32 175 000 to R35 778 000
2. Employee Related Costs decreased from R89 208 000.00 to R81 208 000.00
3. Fines increased from 4 598 000.00 to R9 598 000.00
4. Bulk purchases decrease from 74 329 000.00 to R71 329 000.00
5. On the Capital Expenditure (B5) a total decrease of R7 088 000 was made which constitutes capital from own funding



**Extract of  
Council  
Resolutions**

**SPESIALE RAADSVERGADERING / SPECIAL COUNCIL MEETING  
2019/11/08**

**7. VERSLAG VIR OORWEGING/ REPORT FOR CONSIDERATION**

**7.1 EMTHANJENI MUNICIPALITY: SPECIAL ADJUSTMENTS BUDGET: 2019/20  
FINANCIAL YEAR (5/1/1/13)**

**1. Agtergrond / Background**

*The Municipality has received a non-compliance letter from National Treasury for failing to adopt a funded budget for the 2019/20 financial year while section 18 of the Municipal Finance Management Act, No. 23 of 2003, prohibits the municipalities from adopting an unfunded budget in terms of Section 28 of the MFMA.*

*An unfunded budget is indicative that the financial plan adopted by the Council is inadequate to give effect to the priorities identified by Council for the affected financial year and also a leading indicator of impending financial distress. Such a situation may lead the Municipality to cash flow challenges, which may manifest in non-payment of creditors, failure to render basic service delivery to the residents and ultimately to an inability to cover the wage bill.*

*Informed by the above, National Treasury has given the Municipality an opportunity through a Special Adjustments Budget under the following conditions:*

- a) The Accounting Officer to take all reasonable steps to ensure that measures are instituted to rectify this situation and if the Municipality is unable, seek assistance from Provincial Treasury by:*
- b) Engagement with the Provincial Treasury for assistance in identifying and affecting the necessary adjustments to reflect a funded budget position before the end of October 2019.*
- c) Re-adoption of the revised budget in Council through a Special Adjustments Budget meeting before 11 of November 2019. The revised budget to include the current payments to bulk suppliers, and also reflect gradual improvements to cash surpluses to prioritize any arrear payments to bulk service providers.*

*In an attempt to comply with the National Treasury directive, the Accounting Officer, together with his management team, started a process of rectifying the situation by briefing EXCO members of these developments and also establishing a team from the Finance Department led by the Acting Chief Financial Officer to meet with Provincial Treasury for assistance.*

*From the process initiated by the Accounting Officer, the following adjustments were identified in order to be effected by Council to reflect a 2019/20 funded budget position:*

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- Employee Related Costs decreased from R89 208 000.00 to R81 208 000.00*
- Fines increased from 4 598 000.00 to R9 598 000.00*
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*OK*

**SPESIALE RAADSVERGADERING / SPECIAL COUNCIL MEETING  
2019/11/08**

*constitutes capital from own funding.*

*The adjustments of the above (Property Rates, Employee Related Costs, Fines and Bulk Purchases) is informed by the audited Annual Financial Statements for 2018/19. All capital projects which are funded from own funds will not materialize in the 2019/20 financial year.*

*The own funded capital projects which will be affected consist of the following activities:*

- 1. Resealing and construction of new streets R1 750 000.*
- 2. Machinery and Equipment amounting to R 129 700.*
- 3. Building Renovations R1 301 500*
- 4. Prepaid Electricity Meters R 710 000.*
- 5. GRAP Compliance: Clean Audit status R 258 000*
- 6. MSCOA Readiness R1 623 5002.*
- 7. Computer equipment and other smaller Capital Projects R 365 750*
- 8. IT Reform R1 000 000*

*Council must note that should it fail to adopt the 2019/20 funded budget, National Treasury will invoke Section 216(2) of the Constitution which permits the Treasury to stop the allocation of funds to the Municipality.*

## **2. Regsimplikasies / Legal Implications**

*Compliance with Section 18 of the Municipal Finance Management Act, No. 23 of 2003*

## **3. Finansiële Implikasies / Financial Implications**

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

*The total Operating Special Adjustments Revenue Budget for 2019/2020 financial year increases from R252 434 053 to R261 036 419.00. The total Capital and Operating expenditure for the Special Adjustments Budget for the 2019/2020 financial year decreases from R294 023 179 to R275 934 279*

- 1. On the performance statement, Property Rates have increased from R32 175 000 to R35 778 000*
- 2. Employee Related Costs decreased from R89 208 000.00 to R81 208 000.00*
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**SPESIALE RAADSVERGADERING / SPECIAL COUNCIL MEETING  
2019/11/08**

**4. Voorgestelde Aanbeveling / Proposed Recommendation**

1. *That the Special Adjustments Budget for 2019/202 be adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

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

*That the proposed recommendations be considered.*

**6. Aanhangsels / Attachments**

*The 2019/2020 B1 Budget Schedule is attached as SRV 1 to SRV 4.*

**7. Besluit van die Raad / Resolution of Council**

1. *That the Special Adjustments Budget for 2019/2020 is adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

*Proposed: Councillor ST Sthonga  
Seconded: Councillor RR Faul*

# **Budget Schedules**



NC073 Emthanjeni - Table B2 Adjustments Budget Financial Performance (functional classification) - 08/11/2019

| Standard Description                       | Ref  | Budget Year 2019/20 |                |              |                    |                  |                    |                |                |                 | Budget Year     | Budget Year     |
|--|------|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
|  |      | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
|  |      | A                   | 5<br>A1        | 6<br>B       | 7<br>C             | 8<br>D           | 9<br>E             | 10<br>F        | 11<br>G        | 12<br>H         |                 |                 |
| <b>R thousands</b>                         | 1, 4 | A                   | A1             | B            | C                  | D                | E                  | F              | G              | H               |                 |                 |
| <b>Revenue - Functional</b>                |      |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| <b>Governance and administration</b>       |      | 60 075              | -              | -            | -                  | -                | -                  | 3 602          | 3 602          | 63 677          | 63 935          | 68 110          |
| Executive and council                      |      | 4 955               | -              | -            | -                  | -                | -                  | -              | -              | 4 955           | 5 307           | 5 694           |
| Finance and administration                 |      | 55 120              | -              | -            | -                  | -                | -                  | 3 602          | 3 602          | 58 722          | 58 628          | 62 417          |
| Internal audit                             |      | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Community and public safety</b>         |      | 20 125              | -              | -            | -                  | -                | -                  | 5 000          | 5 000          | 25 125          | 8 837           | 9 397           |
| Community and social services              |      | 1 602               | -              | -            | -                  | -                | -                  | -              | -              | 1 602           | 1 794           | 1 862           |
| Sport and recreation                       |      | 12 126              | -              | -            | -                  | -                | -                  | -              | -              | 12 126          | 198             | 212             |
| Public safety                              |      | 6 349               | -              | -            | -                  | -                | -                  | 5 000          | 5 000          | 11 349          | 6 793           | 7 268           |
| Housing                                    |      | 49                  | -              | -            | -                  | -                | -                  | -              | -              | 49              | 52              | 55              |
| Health                                     |      | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Economic and environmental services</b> |      | 3 043               | -              | -            | -                  | -                | -                  | -              | -              | 3 043           | 578             | 619             |
| Planning and development                   |      | 2 503               | -              | -            | -                  | -                | -                  | -              | -              | 2 503           | -               | -               |
| Road transport                             |      | 540                 | -              | -            | -                  | -                | -                  | -              | -              | 540             | 578             | 619             |
| Environmental protection                   |      | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Trading services</b>                    |      | 198 975             | -              | -            | -                  | -                | -                  | -              | -              | 198 975         | 209 007         | 221 578         |
| Energy sources                             |      | 95 304              | -              | -            | -                  | -                | -                  | -              | -              | 95 304          | 114 872         | 121 758         |
| Water management                           |      | 41 053              | -              | -            | -                  | -                | -                  | -              | -              | 41 053          | 43 459          | 46 009          |
| Waste water management                     |      | 44 927              | -              | -            | -                  | -                | -                  | -              | -              | 44 927          | 31 896          | 33 866          |
| Waste management                           |      | 17 690              | -              | -            | -                  | -                | -                  | -              | -              | 17 690          | 18 780          | 19 944          |
| <b>Other</b>                               |      | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Total Revenue - Functional</b>          | 2    | 282 218             | -              | -            | -                  | -                | -                  | 8 602          | 8 602          | 290 821         | 282 358         | 299 704         |
| <b>Expenditure - Functional</b>            |      |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| <b>Governance and administration</b>       |      | 55 806              | -              | -            | -                  | -                | -                  | (2 000)        | (2 000)        | 53 806          | 57 861          | 60 223          |
| Executive and council                      |      | 16 109              | -              | -            | -                  | -                | -                  | -              | -              | 16 109          | 17 014          | 17 582          |
| Finance and administration                 |      | 38 797              | -              | -            | -                  | -                | -                  | (2 000)        | (2 000)        | 36 797          | 39 891          | 41 626          |
| Internal audit                             |      | 899                 | -              | -            | -                  | -                | -                  | -              | -              | 899             | 956             | 1 015           |
| <b>Community and public safety</b>         |      | 31 614              | -              | -            | -                  | -                | -                  | (2 000)        | (2 000)        | 29 614          | 33 679          | 35 693          |
| Community and social services              |      | 14 102              | -              | -            | -                  | -                | -                  | (1 000)        | (1 000)        | 13 102          | 15 061          | 15 961          |
| Sport and recreation                       |      | 4 959               | -              | -            | -                  | -                | -                  | (500)          | (500)          | 4 459           | 5 278           | 5 618           |
| Public safety                              |      | 9 913               | -              | -            | -                  | -                | -                  | (500)          | (500)          | 9 413           | 10 533          | 11 127          |
| Housing                                    |      | 2 475               | -              | -            | -                  | -                | -                  | -              | -              | 2 475           | 2 632           | 2 802           |
| Health                                     |      | 165                 | -              | -            | -                  | -                | -                  | -              | -              | 165             | 175             | 185             |
| <b>Economic and environmental services</b> |      | 30 679              | -              | -            | -                  | -                | -                  | (1 500)        | (1 500)        | 29 179          | 32 391          | 34 231          |
| Planning and development                   |      | 14 189              | -              | -            | -                  | -                | -                  | (500)          | (500)          | 13 689          | 14 870          | 15 609          |
| Road transport                             |      | 16 489              | -              | -            | -                  | -                | -                  | (1 000)        | (1 000)        | 15 489          | 17 521          | 18 622          |
| Environmental protection                   |      | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Trading services</b>                    |      | 126 569             | -              | -            | -                  | -                | -                  | (5 500)        | (5 500)        | 121 069         | 131 271         | 140 241         |
| Energy sources                             |      | 88 174              | -              | -            | -                  | -                | -                  | (4 000)        | (4 000)        | 84 174          | 92 054          | 98 877          |
| Water management                           |      | 14 707              | -              | -            | -                  | -                | -                  | (500)          | (500)          | 14 207          | 15 633          | 16 513          |
| Waste water management                     |      | 11 906              | -              | -            | -                  | -                | -                  | (500)          | (500)          | 11 406          | 11 054          | 11 520          |
| Waste management                           |      | 11 781              | -              | -            | -                  | -                | -                  | (500)          | (500)          | 11 281          | 12 530          | 13 331          |
| <b>Other</b>                               |      | 483                 | -              | -            | -                  | -                | -                  | -              | -              | 483             | 514             | 547             |
| <b>Total Expenditure - Functional</b>      | 3    | 245 151             | -              | -            | -                  | -                | -                  | (11 000)       | (11 000)       | 234 151         | 255 715         | 270 934         |
| <b>Surplus/ (Deficit) for the year</b>     |      | 37 068              | -              | -            | -                  | -                | -                  | 19 602         | 19 602         | 56 670          | 26 642          | 28 770          |

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 or A1/2 etc) + G

NC070 Emhlanjeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 08/11/2019

| Vote Description<br>(Insert departmental structure etc.) | Ref      | Budget Year 2019/20 |                |              |                    |                   |                    |                 |                |                 |                 | Budget Year     | Budget Year     |
|--|----------|---------------------|----------------|--------------|--------------------|-------------------|--------------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|
|  |          | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unalloc. Unavail. | Nat. or Prov. Govt | Other Adjusts.  | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
|  |          | A                   | 3 A1           | 4 B          | 5 C                | 6 D               | 7 E                | 8 F             | 9 G            | 10 H            | I               | J               |                 |
| <b>Revenue by Vote</b>                                   |          |                     |                |              |                    |                   |                    |                 |                |                 |                 |                 |                 |
| Vote 1 - EXECUTIVE AND COUNCIL                           | 1        | 4 955               | --             | --           | --                 | --                | --                 | --              | --             | 4 955           | 5 307           | 5 694           |                 |
| Vote 2 - FINANCE AND ADMINISTRATION                      |          | 55 120              | --             | --           | --                 | --                | 3 602              | 3 602           | 58 722         | 58 722          | 58 628          | 62 417          |                 |
| Vote 3 - PLANNING AND DEVELOPMENT                        |          | 2 503               | --             | --           | --                 | --                | --                 | --              | 2 503          | --              | --              | --              |                 |
| Vote 4 - HEALTH  |          | --                  | --             | --           | --                 | --                | --                 | --              | --             | --              | --              | --              |                 |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES                   |          | 1 602               | --             | --           | --                 | --                | --                 | --              | 1 602          | 1 794           | 1 862           | --              |                 |
| Vote 6 - PUBLIC SAFETY                                   |          | 6 349               | --             | --           | --                 | --                | 5 000              | 5 000           | 11 349         | 6 793           | 7 288           | --              |                 |
| Vote 7 - SPORT AND RECREATION                            |          | 12 126              | --             | --           | --                 | --                | --                 | --              | 12 126         | 198             | 212             | --              |                 |
| Vote 8 - ROAD TRANSPORT                                  |          | 540                 | --             | --           | --                 | --                | --                 | --              | 540            | 578             | 616             | --              |                 |
| Vote 9 - OTHER   |          | --                  | --             | --           | --                 | --                | --                 | --              | --             | --              | --              | --              |                 |
| Vote 10 - HOUSING SERVICES                               |          | 49                  | --             | --           | --                 | --                | --                 | --              | 49             | 52              | 55              | --              |                 |
| Vote 11 - WASTE MANAGEMENT                               |          | 17 690              | --             | --           | --                 | --                | --                 | --              | 17 690         | 18 760          | 19 944          | --              |                 |
| Vote 12 - WASTE WATER MANAGEMENT                         |          | 44 927              | --             | --           | --                 | --                | --                 | --              | 44 927         | 31 886          | 33 886          | --              |                 |
| Vote 13 - ELECTRICITY                                    |          | 95 304              | --             | --           | --                 | --                | --                 | --              | 95 304         | 114 872         | 121 758         | --              |                 |
| Vote 14 - WATER  |          | 41 053              | --             | --           | --                 | --                | --                 | --              | 41 053         | 43 459          | 46 009          | --              |                 |
| Vote 15 - (NAME OF VOTE 15)                              |          | --                  | --             | --           | --                 | --                | --                 | --              | --             | --              | --              | --              |                 |
| <b>Total Revenue by Vote</b>                             | <b>2</b> | <b>282 218</b>      | --             | --           | --                 | --                | --                 | <b>8 602</b>    | <b>8 602</b>   | <b>296 821</b>  | <b>282 358</b>  | <b>299 704</b>  |                 |
| <b>Expenditure by Vote</b>                               |          |                     |                |              |                    |                   |                    |                 |                |                 |                 |                 |                 |
| Vote 1 - EXECUTIVE AND COUNCIL                           | 1        | 17 008              | --             | --           | --                 | --                | --                 | --              | --             | 17 008          | 17 970          | 18 697          |                 |
| Vote 2 - FINANCE AND ADMINISTRATION                      |          | 38 797              | --             | --           | --                 | --                | (2 000)            | (2 000)         | 36 797         | 39 891          | 41 626          | --              |                 |
| Vote 3 - PLANNING AND DEVELOPMENT                        |          | 14 480              | --             | --           | --                 | --                | (300)              | (300)           | 13 880         | 14 870          | 15 659          | --              |                 |
| Vote 4 - HEALTH  |          | 165                 | --             | --           | --                 | --                | --                 | --              | 165            | 175             | 185             | --              |                 |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES                   |          | 14 102              | --             | --           | --                 | --                | (1 000)            | (1 000)         | 13 102         | 15 061          | 15 961          | --              |                 |
| Vote 6 - PUBLIC SAFETY                                   |          | 9 913               | --             | --           | --                 | --                | (300)              | (300)           | 9 413          | 10 533          | 11 127          | --              |                 |
| Vote 7 - SPORT AND RECREATION                            |          | 4 568               | --             | --           | --                 | --                | (300)              | (300)           | 4 468          | 5 078           | 5 618           | --              |                 |
| Vote 8 - ROAD TRANSPORT                                  |          | 16 489              | --             | --           | --                 | --                | (1 000)            | (1 000)         | 15 489         | 17 521          | 18 622          | --              |                 |
| Vote 9 - OTHER   |          | 483                 | --             | --           | --                 | --                | --                 | --              | 483            | 514             | 547             | --              |                 |
| Vote 10 - HOUSING SERVICES                               |          | 2 475               | --             | --           | --                 | --                | --                 | --              | 2 475          | 2 632           | 2 802           | --              |                 |
| Vote 11 - WASTE MANAGEMENT                               |          | 11 781              | --             | --           | --                 | --                | (500)              | (500)           | 11 281         | 12 530          | 13 331          | --              |                 |
| Vote 12 - WASTE WATER MANAGEMENT                         |          | 11 906              | --             | --           | --                 | --                | (500)              | (500)           | 11 406         | 11 054          | 11 520          | --              |                 |
| Vote 13 - ELECTRICITY                                    |          | 88 174              | --             | --           | --                 | --                | (4 000)            | (4 000)         | 84 174         | 92 054          | 98 877          | --              |                 |
| Vote 14 - WATER  |          | 14 707              | --             | --           | --                 | --                | (300)              | (300)           | 14 207         | 15 633          | 16 513          | --              |                 |
| Vote 15 - (NAME OF VOTE 15)                              |          | --                  | --             | --           | --                 | --                | --                 | --              | --             | --              | --              | --              |                 |
| <b>Total Expenditure by Vote</b>                         | <b>2</b> | <b>245 151</b>      | --             | --           | --                 | --                | <b>(11 000)</b>    | <b>(11 000)</b> | <b>234 151</b> | <b>255 715</b>  | <b>270 934</b>  | <b>28 770</b>   |                 |
| <b>Surplus/ (Deficit) for the year</b>                   | <b>2</b> | <b>37 068</b>       | --             | --           | --                 | --                | <b>19 602</b>      | <b>19 602</b>   | <b>56 670</b>  | <b>26 642</b>   | <b>28 770</b>   | <b>--</b>       |                 |

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-based accumulated funds/ unspent funds (MFMA section 18(1)(b) and section 28(2)(c)) 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 x 41/2 etc) + G

check revenue 0 -- -- -- -- -- -- -- 0 -- --  
 check expenditure -- -- -- -- -- -- -- -- -- -- -- --



NC073 Emthanjeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 08/11/2019

| Description  | Ref | Budget Year 2019/20 |                |              |                    |                  |                    |                 |                 |                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|-----------------|-----------------|-----------------|------------------------|------------------------|
|  |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts.  | Total Adjusts.  | Adjusted Budget | Adjusted Budget        | Adjusted Budget        |
| R thousands  | 1   | A                   | 3              | 4            | 5                  | 6                | 7                  | 8               | 9               | 10              |                        |                        |
|  |     | A                   | A1             | B            | C                  | D                | E                  | F               | G               | H               |                        |                        |
| <b>Revenue By Source</b>   |     |                     |                |              |                    |                  |                    |                 |                 |                 |                        |                        |
| Property rates   | 2   | 32 175              | -              | -            | -                  | -                | -                  | 3 602           | 3 602           | 35 778          | 34 106                 | 36 152                 |
| Service charges - electricity revenue  | 2   | 89 587              | -              | -            | -                  | -                | -                  | -               | -               | 89 587          | 94 863                 | 100 661                |
| Service charges - water revenue  | 2   | 35 941              | -              | -            | -                  | -                | -                  | -               | -               | 35 941          | 37 966                 | 40 095                 |
| Service charges - sanitation revenue   | 2   | 20 431              | -              | -            | -                  | -                | -                  | -               | -               | 20 431          | 21 554                 | 22 730                 |
| Service charges - refuse revenue   | 2   | 11 716              | -              | -            | -                  | -                | -                  | -               | -               | 11 716          | 12 359                 | 13 029                 |
| Rental of facilities and equipment   |     | 1 078               |                |              |                    |                  |                    |                 |                 | 1 078           | 1 152                  | 1 230                  |
| Interest earned - external investments   |     | 2 056               |                |              |                    |                  |                    |                 |                 | 2 056           | 2 200                  | 2 354                  |
| Interest earned - outstanding debtors  |     | 1 428               |                |              |                    |                  |                    |                 |                 | 1 428           | 1 528                  | 1 635                  |
| Dividends received   |     | -                   |                |              |                    |                  |                    |                 |                 | -               | -                      | -                      |
| Fines, penalties and forfeits  |     | 4 598               |                |              |                    |                  |                    | 5 000           | 5 000           | 9 598           | 4 920                  | 5 264                  |
| Licences and permits   |     | 2 259               |                |              |                    |                  |                    |                 |                 | 2 259           | 2 417                  | 2 586                  |
| Agency services  |     | -                   |                |              |                    |                  |                    |                 |                 | -               | -                      | -                      |
| Transfers and subsidies  |     | 49 796              |                |              |                    |                  |                    |                 |                 | 49 796          | 51 413                 | 55 169                 |
| Other revenue  | 2   | 1 369               | -              | -            | -                  | -                | -                  | -               | -               | 1 369           | 1 450                  | 1 538                  |
| Gains on disposal of PPE   |     |                     |                |              |                    |                  |                    |                 |                 | -               |                        |                        |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   |     | <b>252 434</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>8 602</b>    | <b>8 602</b>    | <b>261 036</b>  | <b>265 929</b>         | <b>282 443</b>         |
| <b>Expenditure By Type</b>   |     |                     |                |              |                    |                  |                    |                 |                 |                 |                        |                        |
| Employee related costs   |     | 89 208              | -              | -            | -                  | -                | -                  | (8 000)         | (8 000)         | 81 208          | 95 009                 | 101 143                |
| Remuneration of councillors  |     | 6 631               |                |              |                    |                  |                    |                 |                 | 6 631           | 6 976                  | 7 078                  |
| Debt impairment  |     | 7 421               |                |              |                    |                  |                    |                 |                 | 7 421           | 7 866                  | 8 378                  |
| Depreciation & asset impairment  |     | 10 175              |                |              |                    |                  |                    |                 |                 | 10 175          | 10 785                 | 11 369                 |
| Finance charges  |     | 2 038               |                |              |                    |                  |                    |                 |                 | 2 038           | 1 915                  | 1 478                  |
| Bulk purchases   |     | 74 329              | -              | -            | -                  | -                | -                  | (3 000)         | (3 000)         | 71 329          | 79 532                 | 85 099                 |
| Other materials  |     | 10 716              |                |              |                    |                  |                    |                 |                 | 10 716          | 11 181                 | 11 754                 |
| Contracted services  |     | 20 227              |                |              |                    |                  |                    |                 |                 | 20 227          | 20 030                 | 20 373                 |
| Transfers and subsidies  |     | 1 913               |                |              |                    |                  |                    |                 |                 | 1 913           | 2 116                  | 2 194                  |
| Other expenditure  |     | 22 492              |                |              |                    |                  |                    |                 |                 | 22 492          | 20 305                 | 22 068                 |
| Loss on disposal of PPE  |     |                     |                |              |                    |                  |                    |                 |                 | -               |                        |                        |
| <b>Total Expenditure</b>   |     | <b>245 151</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(11 000)</b> | <b>(11 000)</b> | <b>234 151</b>  | <b>255 715</b>         | <b>270 934</b>         |
| <b>Surplus/(Deficit)</b>   |     |                     |                |              |                    |                  |                    |                 |                 |                 |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  |     | 29 784              |                |              |                    |                  |                    |                 |                 | 29 784          | 16 429                 | 17 261                 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     |                     |                |              |                    |                  |                    |                 |                 | -               | -                      | -                      |
| Transfers and subsidies - capital (in-kind - all)  |     |                     |                |              |                    |                  |                    |                 |                 | -               | -                      | -                      |
| <b>Surplus/(Deficit) before taxation</b>   |     | <b>37 068</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>19 602</b>   | <b>19 602</b>   | <b>56 670</b>   | <b>26 642</b>          | <b>28 770</b>          |
| Taxation   |     |                     |                |              |                    |                  |                    |                 |                 | -               | -                      | -                      |
| <b>Surplus/(Deficit) after taxation</b>  |     | <b>37 068</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>19 602</b>   | <b>19 602</b>   | <b>56 670</b>   | <b>26 642</b>          | <b>28 770</b>          |
| Attributable to minorities   |     |                     |                |              |                    |                  |                    |                 |                 | -               | -                      | -                      |
| <b>Surplus/(Deficit) attributable to municipality</b>  |     | <b>37 068</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>19 602</b>   | <b>19 602</b>   | <b>56 670</b>   | <b>26 642</b>          | <b>28 770</b>          |
| Share of surplus/ (deficit) of associate   |     |                     |                |              |                    |                  |                    |                 |                 | -               | -                      | -                      |
| <b>Surplus/ (Deficit) for the year</b>   |     | <b>37 068</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>19 602</b>   | <b>19 602</b>   | <b>56 670</b>   | <b>26 642</b>          | <b>28 770</b>          |

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

NC073 Emthanjeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 08/11/2019

| Description                                      | Ref | Budget Year 2019/20 |                |              |                    |                  |                    |                |                |                 | Budget Year     | Budget Year     |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
|  |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
|  |     | A                   | 5 A1           | 6 B          | 7 C                | 8 D              | 9 E                | 10 F           | 11 G           | 12 H            | +1 2020/21      | +2 2021/22      |
| <b>R thousands</b>                               |     |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| <b>Capital expenditure - Vote</b>                |     |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| <b>Multi-year expenditure to be adjusted</b>     | 2   |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| Vote 1 - EXECUTIVE AND COUNCIL                   |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 2 - FINANCE AND ADMINISTRATION              |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 3 - PLANNING AND DEVELOPMENT                |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 4 - HEALTH                                  |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES           |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 6 - PUBLIC SAFETY                           |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 7 - SPORT AND RECREATION                    |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 8 - ROAD TRANSPORT                          |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 9 - OTHER                                   |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 10 - HOUSING SERVICES                       |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 11 - WASTE MANAGEMENT                       |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 12 - WASTE WATER MANAGEMENT                 |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 13 - ELECTRICITY                            |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 14 - WATER                                  |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 15 - [NAME OF VOTE 15]                      |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Capital multi-year expenditure sub-total</b>  | 3   | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Single-year expenditure to be adjusted</b>    | 2   |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| Vote 1 - EXECUTIVE AND COUNCIL                   |     | 1 631               | -              | -            | -                  | -                | -                  | (1 631)        | (1 631)        | -               | 1 729           | 1 833           |
| Vote 2 - FINANCE AND ADMINISTRATION              |     | 809                 | -              | -            | -                  | -                | -                  | 91             | 91             | 900             | 858             | 909             |
| Vote 3 - PLANNING AND DEVELOPMENT                |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 4 - HEALTH                                  |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES           |     | 69                  | -              | -            | -                  | -                | -                  | 531            | 531            | 600             | 73              | 78              |
| Vote 6 - PUBLIC SAFETY                           |     | 30                  | -              | -            | -                  | -                | -                  | 570            | 570            | 600             | 32              | 34              |
| Vote 7 - SPORT AND RECREATION                    |     | 34                  | -              | -            | -                  | -                | -                  | 11 907         | 11 907         | 11 941          | 36              | 38              |
| Vote 8 - ROAD TRANSPORT                          |     | 40 609              | -              | -            | -                  | -                | -                  | (20 976)       | (20 976)       | 19 633          | 15 709          | 16 518          |
| Vote 9 - OTHER                                   |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Vote 10 - HOUSING SERVICES                       |     | -                   | -              | -            | -                  | -                | -                  | 450            | 450            | 450             | -               | -               |
| Vote 11 - WASTE MANAGEMENT                       |     | 9                   | -              | -            | -                  | -                | -                  | 141            | 141            | 150             | 10              | 10              |
| Vote 12 - WASTE WATER MANAGEMENT                 |     | -                   | -              | -            | -                  | -                | -                  | 300            | 300            | 300             | -               | -               |
| Vote 13 - ELECTRICITY                            |     | 1 770               | -              | -            | -                  | -                | -                  | 530            | 530            | 2 300           | 4 126           | 4 353           |
| Vote 14 - WATER                                  |     | 3 910               | -              | -            | -                  | -                | -                  | 1 000          | 1 000          | 4 910           | -               | -               |
| Vote 15 - [NAME OF VOTE 15]                      |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Capital single-year expenditure sub-total</b> |     | 48 873              | -              | -            | -                  | -                | -                  | (7 088)        | (7 088)        | 41 784          | 22 573          | 23 774          |
| <b>Total Capital Expenditure - Vote</b>          |     | 48 873              | -              | -            | -                  | -                | -                  | (7 088)        | (7 088)        | 41 784          | 22 573          | 23 774          |
| <b>Capital Expenditure - Functional</b>          |     |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| <b>Governance and administration</b>             |     | 2 441               | -              | -            | -                  | -                | -                  | (1 541)        | (1 541)        | 900             | 2 587           | 2 742           |
| Executive and council                            |     | 1 631               | -              | -            | -                  | -                | -                  | (1 631)        | (1 631)        | -               | 1 729           | 1 833           |
| Finance and administration                       |     | 809                 | -              | -            | -                  | -                | -                  | 91             | 91             | 900             | 858             | 909             |
| Internal audit                                   |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Community and public safety</b>               |     | 134                 | -              | -            | -                  | -                | -                  | 13 457         | 13 457         | 13 591          | 142             | 150             |
| Community and social services                    |     | 69                  | -              | -            | -                  | -                | -                  | 531            | 531            | 600             | 73              | 78              |
| Sport and recreation                             |     | 34                  | -              | -            | -                  | -                | -                  | 11 907         | 11 907         | 11 941          | 36              | 38              |
| Public safety                                    |     | 30                  | -              | -            | -                  | -                | -                  | 570            | 570            | 600             | 32              | 34              |
| Housing  |     | -                   | -              | -            | -                  | -                | -                  | 450            | 450            | 450             | -               | -               |
| Health   |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Economic and environmental services</b>       |     | 40 609              | -              | -            | -                  | -                | -                  | (20 976)       | (20 976)       | 19 633          | 15 709          | 16 518          |
| Planning and development                         |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Road transport                                   |     | 40 609              | -              | -            | -                  | -                | -                  | (20 976)       | (20 976)       | 19 633          | 15 709          | 16 518          |
| Environmental protection                         |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Trading services</b>                          |     | 5 689               | -              | -            | -                  | -                | -                  | 1 971          | 1 971          | 7 660           | 4 136           | 4 363           |
| Energy sources                                   |     | 1 770               | -              | -            | -                  | -                | -                  | 530            | 530            | 2 300           | 4 126           | 4 353           |
| Water management                                 |     | 3 910               | -              | -            | -                  | -                | -                  | 1 000          | 1 000          | 4 910           | -               | -               |
| Waste water management                           |     | -                   | -              | -            | -                  | -                | -                  | 300            | 300            | 300             | -               | -               |
| Waste management                                 |     | 9                   | -              | -            | -                  | -                | -                  | 141            | 141            | 150             | 10              | 10              |
| <b>Other</b>                                     |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Total Capital Expenditure - Functional</b>    | 3   | 48 873              | -              | -            | -                  | -                | -                  | (7 088)        | (7 088)        | 41 784          | 22 573          | 23 774          |
| <b>Funded by:</b>                                |     |                     |                |              |                    |                  |                    |                |                |                 |                 |                 |
| National Government                              |     | 29 784              | -              | -            | -                  | -                | -                  | -              | -              | 29 784          | -               | -               |
| Provincial Government                            |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| District Municipality                            |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| Other transfers and grants                       |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -               | -               |
| <b>Transfers recognised - capital</b>            | 4   | 29 784              | -              | -            | -                  | -                | -                  | -              | -              | 29 784          | -               | -               |
| <b>Borrowing</b>                                 |     | 12 000              | -              | -            | -                  | -                | -                  | -              | -              | 12 000          | -               | -               |
| <b>Internally generated funds</b>                |     | 7 088               | -              | -            | -                  | -                | -                  | (7 088)        | (7 088)        | -               | 6 144           | 6 513           |
| <b>Total Capital Funding</b>                     |     | 48 873              | -              | -            | -                  | -                | -                  | (7 088)        | (7 088)        | 41 784          | 6 144           | 6 513           |

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(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 B6 Adjustments Budget Financial Position - 08/11/2019

| Description                              | Ref | Budget Year 2019/20 |          |          |            |          |               |                |                |                | Budget Year      | Budget Year      |
|--|-----|---------------------|----------|----------|------------|----------|---------------|----------------|----------------|----------------|------------------|------------------|
|  |     | Original            | Prior    | Accum.   | Multi-year | Unfore.  | Nat. or Prov. | Other          | Total          | Adjusted       | Adjusted         | Adjusted         |
|  |     | Budget              | Adjusted | Funds    | capital    | Unavoid. | Govt          | Adjusts.       | Adjus.         | Budget         | Budget           | Budget           |
|  |     | 3                   | 4        | 5        | 6          | 7        | 8             | 9              | 10             |                |                  |                  |
|  |     | A                   | A1       | B        | C          | D        | E             | F              | G              | H              |                  |                  |
| <b>R thousands</b>                       |     |                     |          |          |            |          |               |                |                |                |                  |                  |
| <b>ASSETS</b>                            |     |                     |          |          |            |          |               |                |                |                |                  |                  |
| <b>Current assets</b>                    |     |                     |          |          |            |          |               |                |                |                |                  |                  |
| Cash                                     |     | 83                  |          |          |            |          |               |                | -              | 83             | 83               | 83               |
| Call investment deposits                 | 1   | 8 483               | -        | -        | -          | -        | -             | 4 691          | 4 691          | 13 174         | 8 843            | 8 306            |
| Consumer debtors                         | 1   | 62 218              | -        | -        | -          | -        | -             | -              | -              | 62 218         | 63 255           | 64 296           |
| Other debtors                            |     | -                   |          |          |            |          |               |                |                | -              | -                | -                |
| Current portion of long-term receivables |     | 5                   |          |          |            |          |               |                |                | 5              | 5                | 5                |
| Inventory                                |     | 484                 |          |          |            |          |               |                |                | 484            | 498              | 506              |
| <b>Total current assets</b>              |     | <b>71 273</b>       | <b>-</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>4 691</b>   | <b>4 691</b>   | <b>75 964</b>  | <b>72 684</b>    | <b>73 197</b>    |
| <b>Non current assets</b>                |     |                     |          |          |            |          |               |                |                |                |                  |                  |
| Long-term receivables                    |     | 2                   |          |          |            |          |               |                | -              | 2              | 2                | 2                |
| Investments                              |     | 29                  |          |          |            |          |               |                |                | 29             | 29               | 29               |
| Investment property                      |     | 79 365              |          |          |            |          |               |                |                | 79 365         | 80 158           | 80 559           |
| Investment in Associate                  |     | -                   |          |          |            |          |               |                |                | -              | -                | -                |
| Property, plant and equipment            | 1   | 831 416             | -        | -        | -          | -        | -             | (7 088)        | (7 088)        | 824 328        | 853 208          | 876 154          |
| Biological                               |     | -                   |          |          |            |          |               |                |                | -              | -                | -                |
| Intangible                               |     | 394                 |          |          |            |          |               |                |                | 394            | 394              | 398              |
| Other non-current assets                 |     | 8                   |          |          |            |          |               |                |                | 8              | 8                | 8                |
| <b>Total non current assets</b>          |     | <b>911 213</b>      | <b>-</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>(7 088)</b> | <b>(7 088)</b> | <b>904 125</b> | <b>933 799</b>   | <b>957 150</b>   |
| <b>TOTAL ASSETS</b>                      |     | <b>982 487</b>      | <b>-</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>(2 397)</b> | <b>(2 397)</b> | <b>980 089</b> | <b>1 006 483</b> | <b>1 030 346</b> |
| <b>LIABILITIES</b>                       |     |                     |          |          |            |          |               |                |                |                |                  |                  |
| <b>Current liabilities</b>               |     |                     |          |          |            |          |               |                |                |                |                  |                  |
| Bank overdraft                           |     | 7 770               |          |          |            |          |               |                |                | 7 770          | 7 847            | 7 965            |
| Borrowing                                |     | 527                 | -        | -        | -          | -        | -             | -              |                | 527            | 448              | 381              |
| Consumer deposits                        |     | 2 557               |          |          |            |          |               |                |                | 2 557          | 2 572            | 2 592            |
| Trade and other payables                 |     | 50 811              | -        | -        | -          | -        | -             | -              |                | 50 811         | 55 492           | 57 671           |
| Provisions                               |     | 2 003               |          |          |            |          |               |                |                | 2 003          | 2 013            | 2 017            |
| <b>Total current liabilities</b>         |     | <b>63 668</b>       | <b>-</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>63 668</b>  | <b>68 373</b>    | <b>70 627</b>    |
| <b>Non current liabilities</b>           |     |                     |          |          |            |          |               |                |                |                |                  |                  |
| Borrowing                                | 1   | 11 473              | -        | -        | -          | -        | -             | -              |                | 11 473         | 11 025           | 10 644           |
| Provisions                               | 1   | 40 774              | -        | -        | -          | -        | -             | -              |                | 40 774         | 48 546           | 9 906            |
| <b>Total non current liabilities</b>     |     | <b>52 247</b>       | <b>-</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>52 247</b>  | <b>59 571</b>    | <b>20 550</b>    |
| <b>TOTAL LIABILITIES</b>                 |     | <b>115 915</b>      | <b>-</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>115 915</b> | <b>127 944</b>   | <b>91 176</b>    |
| <b>NET ASSETS</b>                        | 2   | <b>866 572</b>      | <b>-</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>(2 397)</b> | <b>(2 397)</b> | <b>864 174</b> | <b>878 539</b>   | <b>939 170</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>           |     |                     |          |          |            |          |               |                |                |                |                  |                  |
| Accumulated Surplus/(Deficit)            |     | 866 572             | -        | -        | -          | -        | -             | (2 397)        | (2 397)        | 864 174        | 878 539          | 939 170          |
| Reserves                                 |     | -                   | -        | -        | -          | -        | -             | -              | -              | -              | -                | -                |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     |     | <b>866 572</b>      | <b>-</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>(2 397)</b> | <b>(2 397)</b> | <b>864 174</b> | <b>878 539</b>   | <b>939 170</b>   |

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
- 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 B7 Adjustments Budget Cash Flows - 08/11/2019

| Description                                       | Ref | Budget Year 2019/20 |                        |                      |                            |                          |                            |                        |                     |                          | Budget Year<br>+1 2020/21 | Budget Year<br>+2 2021/22 |
|---|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|---------------------------|---------------------------|
|   |     | Original<br>Budget  | Prior<br>Adjusted<br>3 | Accum.<br>Funds<br>4 | Multi-year<br>capital<br>5 | Unfore.<br>Unavoid.<br>6 | Nat. or Prov.<br>Govt<br>7 | Other<br>Adjusts.<br>8 | Total Adjusts.<br>9 | Adjusted<br>Budget<br>10 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                       |     | A                   | A1                     | B                    | C                          | D                        | E                          | F                      | G                   | H                        |                           |                           |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| <b>Receipts</b>                                   |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Property rates                                    |     | 29 923              |                        |                      |                            |                          |                            | 3 602                  | 3 602               | 33 525                   | 28 990                    | 30 729                    |
| Service charges                                   |     | 142 512             |                        |                      |                            |                          |                            |                        | -                   | 142 512                  | 147 680                   | 155 773                   |
| Other revenue                                     |     | 8 290               |                        |                      |                            |                          |                            | 5 000                  | 5 000               | 13 290                   | 8 744                     | 9 368                     |
| Government - operating                            | 1   | 49 796              |                        |                      |                            |                          |                            |                        | -                   | 49 796                   | 51 413                    | 55 169                    |
| Government - capital                              | 1   | 29 784              |                        |                      |                            |                          |                            |                        | -                   | 29 784                   | 16 429                    | 17 261                    |
| Interest  |     | 2 056               |                        |                      |                            |                          |                            |                        | -                   | 2 056                    | 2 200                     | 2 354                     |
| Dividends   |     | -                   |                        |                      |                            |                          |                            |                        | -                   | -                        | -                         | -                         |
| <b>Payments</b>                                   |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Suppliers and employees                           |     | (223 603)           |                        |                      |                            |                          |                            | 11 000                 | 11 000              | (212 603)                | (229 079)                 | (243 703)                 |
| Finance charges                                   |     | (2 038)             |                        |                      |                            |                          |                            |                        | -                   | (2 038)                  | (2 242)                   | (2 466)                   |
| Transfers and Grants                              | 1   | -                   |                        |                      |                            |                          |                            |                        | -                   | -                        | -                         | -                         |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  |     | <b>36 719</b>       | <b>-</b>               | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>19 602</b>          | <b>19 602</b>       | <b>56 321</b>            | <b>24 136</b>             | <b>24 484</b>             |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| <b>Receipts</b>                                   |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Proceeds on disposal of PPE                       |     | 200                 |                        |                      |                            |                          |                            |                        | -                   | 200                      | 200                       | 200                       |
| Decrease (Increase) in non-current debtors        |     | -                   |                        |                      |                            |                          |                            |                        | -                   | -                        | -                         | -                         |
| Decrease (increase) other non-current receivables |     | -                   |                        |                      |                            |                          |                            |                        | -                   | -                        | -                         | -                         |
| Decrease (increase) in non-current investments    |     | -                   |                        |                      |                            |                          |                            |                        | -                   | -                        | -                         | -                         |
| <b>Payments</b>                                   |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Capital assets                                    |     | (48 873)            |                        |                      |                            |                          |                            | 7 088                  | 7 088               | (41 784)                 | (22 573)                  | (23 774)                  |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  |     | <b>(48 673)</b>     | <b>-</b>               | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>7 088</b>           | <b>7 088</b>        | <b>(41 584)</b>          | <b>(22 373)</b>           | <b>(23 574)</b>           |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| <b>Receipts</b>                                   |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Short term loans                                  |     | -                   |                        |                      |                            |                          |                            |                        | -                   | -                        | -                         | -                         |
| Borrowing long term/refinancing                   |     | 12 000              |                        |                      |                            |                          |                            |                        | -                   | 12 000                   | -                         | -                         |
| Increase (decrease) in consumer deposits          |     | 28                  |                        |                      |                            |                          |                            |                        | -                   | 28                       | 15                        | 20                        |
| <b>Payments</b>                                   |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Repayment of borrowing                            |     | (527)               |                        |                      |                            |                          |                            |                        | -                   | (527)                    | (580)                     | (638)                     |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  |     | <b>11 501</b>       | <b>-</b>               | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>-</b>               | <b>-</b>            | <b>11 501</b>            | <b>(565)</b>              | <b>(618)</b>              |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Cash/cash equivalents at the year begin:          | 2   | 1 279               |                        |                      |                            |                          |                            | 26 691                 | 26 691              | 26 238                   | 1 198                     | 292                       |
| Cash/cash equivalents at the year end:            | 2   | 826                 |                        |                      |                            |                          |                            | 26 691                 | 26 691              | 27 517                   | 6 715                     | 7 007                     |

**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 - 08/11/2019

| Description                                       | Ref | Budget Year 2019/20 |                        |                      |                            |                          |                            |                        |                     |                          | Budget Year<br>+1 2020/21 | Budget Year<br>+2 2021/22 |
|---|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|---------------------------|---------------------------|
|   |     | Original<br>Budget  | Prior<br>Adjusted<br>3 | Accum.<br>Funds<br>4 | Multi-year<br>capital<br>5 | Unfore.<br>Unavoid.<br>6 | Nat. or Prov.<br>Govt<br>7 | Other<br>Adjusts.<br>8 | Total Adjusts.<br>9 | Adjusted<br>Budget<br>10 | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands                                       |     | A                   | A1                     | B                    | C                          | D                        | E                          | F                      | G                   | H                        |                           |                           |
| <b>Cash and investments available</b>             |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Cash/cash equivalents at the year end             | 1   | 826                 | -                      | -                    | -                          | -                        | -                          | 26 691                 | 26 691              | 27 517                   | 6 715                     | 7 007                     |
| Other current investments > 90 days               |     | (29)                | -                      | -                    | -                          | -                        | -                          | (22 000)               | (22 000)            | (22 029)                 | (5 636)                   | (6 583)                   |
| Non current assets - Investments                  | 1   | 29                  | -                      | -                    | -                          | -                        | -                          | -                      | -                   | 29                       | 29                        | 29                        |
| <b>Cash and investments available:</b>            |     | <b>826</b>          | <b>-</b>               | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>4 691</b>           | <b>4 691</b>        | <b>5 517</b>             | <b>1 108</b>              | <b>454</b>                |
| <b>Applications of cash and investments</b>       |     |                     |                        |                      |                            |                          |                            |                        |                     |                          |                           |                           |
| Unspent conditional transfers                     |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                   | -                        | -                         | -                         |
| Unspent borrowing                                 |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                   | -                        | -                         | -                         |
| Statutory requirements                            |     | 311                 | -                      | -                    | -                          | -                        | -                          | -                      | -                   | 311                      | 333                       | 353                       |
| Other working capital requirements                | 2   | (5 249)             | -                      | -                    | -                          | -                        | -                          | (253)                  | (253)               | (5 502)                  | 251                       | 1 678                     |
| Other provisions                                  |     | 7 421               | -                      | -                    | -                          | -                        | -                          | -                      | -                   | 7 421                    | 7 866                     | 8 378                     |
| Long term investments committed                   |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                   | -                        | -                         | -                         |
| Reserves to be backed by cash/investments         |     | -                   | -                      | -                    | -                          | -                        | -                          | -                      | -                   | -                        | -                         | -                         |
| <b>Total Application of cash and investments:</b> |     | <b>2 483</b>        | <b>-</b>               | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>(253)</b>           | <b>(253)</b>        | <b>2 230</b>             | <b>8 449</b>              | <b>10 408</b>             |
| <b>Surplus(shortfall)</b>                         |     | <b>(1 657)</b>      | <b>-</b>               | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                   | <b>4 944</b>           | <b>4 944</b>        | <b>3 287</b>             | <b>(7 342)</b>            | <b>(9 955)</b>            |

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been identified)
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





|   |   |               |      |   |   |   |   |   |               |               |               |
|---|---|---------------|------|---|---|---|---|---|---------------|---------------|---------------|
| <b>Depreciation &amp; asset impairment</b>                          |   | 9 599         | -    | - | - | - | - | - | 9 599         | 10 175        | 10 785        |
| <b>Repairs and Maintenance by asset class</b>                       | 3 | <b>14 575</b> | -    | - | - | - | - | - | <b>14 575</b> | <b>13 938</b> | <b>14 630</b> |
| Roads Infrastructure  |   | 266           | -    | - | - | - | - | - | 266           | 254           | 267           |
| Storm water Infrastructure  |   | 242           | -    | - | - | - | - | - | 242           | 232           | 243           |
| Electrical Infrastructure   |   | 1 249         | -    | - | - | - | - | - | 1 249         | 1 195         | 1 254         |
| Water Supply Infrastructure   |   | 995           | -    | - | - | - | - | - | 995           | 952           | 999           |
| Sanitation Infrastructure   |   | 54            | -    | - | - | - | - | - | 54            | 51            | 54            |
| Solid Waste Infrastructure  |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Rail Infrastructure   |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Coastal Infrastructure  |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Information and Communication Infrastructure                        |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Infrastructure  |   | 2 806         | -    | - | - | - | - | - | 2 806         | 2 684         | 2 817         |
| Community Facilities  |   | 2 138         | -    | - | - | - | - | - | 2 138         | 2 045         | 2 146         |
| Sport and Recreation Facilities                                     |   | 96            | -    | - | - | - | - | - | 96            | 92            | 97            |
| Community Assets  |   | 2 235         | -    | - | - | - | - | - | 2 235         | 2 137         | 2 243         |
| Heritage Assets   |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Revenue Generating  |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Non-revenue Generating  |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Investment properties   |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Operational Buildings   |   | 1 514         | -    | - | - | - | - | - | 1 514         | 1 448         | 1 520         |
| Housing   |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Other Assets  |   | 1 514         | -    | - | - | - | - | - | 1 514         | 1 448         | 1 520         |
| Biological or Cultivated Assets                                     |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Servitudes  |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Licences and Rights   |   | 1 232         | -    | - | - | - | - | - | 1 232         | 1 178         | 1 236         |
| Intangible Assets   |   | 1 232         | -    | - | - | - | - | - | 1 232         | 1 178         | 1 236         |
| Computer Equipment  |   | 504           | -    | - | - | - | - | - | 504           | 482           | 506           |
| Furniture and Office Equipment                                      |   | 720           | -    | - | - | - | - | - | 720           | 689           | 723           |
| Machinery and Equipment   |   | 778           | -    | - | - | - | - | - | 778           | 744           | 781           |
| Transport Assets  |   | 4 786         | -    | - | - | - | - | - | 4 786         | 4 577         | 4 804         |
| Land  |   | -             | -    | - | - | - | - | - | -             | -             | -             |
| Zoo's, Marine and Non-biological Animals                            | 6 | -             | -    | - | - | - | - | - | -             | -             | -             |
| <b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>                 |   | <b>24 174</b> | -    | - | - | - | - | - | <b>24 174</b> | <b>24 113</b> | <b>25 416</b> |
| <b>Renewal and upgrading of Existing Assets as % of total capex</b> |   | 14.7%         | 0.0% |   |   |   |   |   | 28.7%         | 27.2%         | 27.4%         |
| <b>Renewal and upgrading of Existing Assets as % of deprecn"</b>    |   | 55.8%         | 0.0% |   |   |   |   |   | 125.1%        | 60.4%         | 60.4%         |
| <b>R&amp;M as a % of PPE</b>  |   | 1.3%          | 0.0% |   |   |   |   |   | 1.3%          | 1.3%          | 1.3%          |
| <b>Renewal and upgrading and R&amp;M as a % of PPE</b>              |   | 1.8%          | 0.0% |   |   |   |   |   | 2.4%          | 1.8%          | 1.9%          |

**References**

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/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  $H = (A \text{ or } A1/2 \text{ etc}) + G$



NC073 Emthanjeni - Table B10 Basic service delivery measurement - 08/11/2019

| Description   | Ref | Budget Year 2019/20 |                |              |                    |                  |                    |                |                |                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|------------------------|------------------------|
|   |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget        | Adjusted Budget        |
|   |     | A                   | 7 A1           | 8 B          | 9 C                | 10 D             | 11 E               | 12 F           | 13 G           | 14 H            |                        |                        |
| <b>Household service targets</b>  | 1   |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Water:</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Piped water inside dwelling   |     | 11640               |                |              |                    |                  |                    |                | 12             | 11740           | 11740                  |                        |
| Piped water inside yard (but not in dwelling)   |     | 763                 |                |              |                    |                  |                    |                | 1              | 763             | 763                    |                        |
| Using public tap (at least min.service level)   | 2   | 430                 |                |              |                    |                  |                    |                | 0              | 430             | 430                    |                        |
| Other water supply (at least min.service level)   |     | 310                 |                |              |                    |                  |                    |                | 0              | 310             | 310                    |                        |
| <i>Minimum Service Level and Above sub-total</i>  |     | 13                  |                |              |                    |                  |                    |                | 13             | 13              | 13                     |                        |
| Using public tap (< min.service level)  | 3   |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Other water supply (< min.service level)  | 3,4 |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| No water supply   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <i>Below Minimum Service Level sub-total</i>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Total number of households</b>   | 5   | 13                  |                |              |                    |                  |                    |                | 13             | 13              | 13                     |                        |
| <b>Sanitation/sewerage:</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Flush toilet (connected to sewerage)  |     | 10038               |                |              |                    |                  |                    |                | 10 038         | 10038           | 10038                  |                        |
| Flush toilet (with septic tank)   |     | 2480                |                |              |                    |                  |                    |                | 2 480          | 2480            | 2480                   |                        |
| Chemical toilet   |     | 625                 |                |              |                    |                  |                    |                | 625            | 625             | 625                    |                        |
| Pit toilet (ventilated)   |     | 0                   |                |              |                    |                  |                    |                | 0              | 0               | 0                      |                        |
| Other toilet provisions (> min.service level)   |     | 0                   |                |              |                    |                  |                    |                | 0              | 0               | 0                      |                        |
| <i>Minimum Service Level and Above sub-total</i>  |     | 13 143              |                |              |                    |                  |                    |                | 13 143         | 13 143          | 13 143                 |                        |
| Bucket toilet   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Other toilet provisions (< min.service level)   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| No toilet provisions  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <i>Below Minimum Service Level sub-total</i>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Total number of households</b>   | 5   | 13 143              |                |              |                    |                  |                    |                | 13 143         | 13 143          | 13 143                 |                        |
| <b>Energy:</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Electricity (at least min. service level)   |     | 4290                |                |              |                    |                  |                    |                | 4 290          | 4290            | 4290                   |                        |
| Electricity - prepaid (> min.service level)   |     | 8500                |                |              |                    |                  |                    |                | 8 500          | 8500            | 8500                   |                        |
| <i>Minimum Service Level and Above sub-total</i>  |     | 12 790              |                |              |                    |                  |                    |                | 12 790         | 12 790          | 12 790                 |                        |
| Electricity (< min.service level)   |     | 400                 |                |              |                    |                  |                    |                | 400            | 400             | 400                    |                        |
| Electricity - prepaid (< min. service level)  |     | 62                  |                |              |                    |                  |                    |                | 62             | 62              | 62                     |                        |
| Other energy sources  |     | 0                   |                |              |                    |                  |                    |                | 0              | 0               | 0                      |                        |
| <i>Below Minimum Service Level sub-total</i>  |     | 462                 |                |              |                    |                  |                    |                | 462            | 462             | 462                    |                        |
| <b>Total number of households</b>   | 5   | 13 252              |                |              |                    |                  |                    |                | 13 252         | 13 252          | 13 252                 |                        |
| <b>Refuse:</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Removed at least once a week (min.service)  |     | 13684               |                |              |                    |                  |                    |                | 13 684         | 13684           | 13684                  |                        |
| <i>Minimum Service Level and Above sub-total</i>  |     | 13 684              |                |              |                    |                  |                    |                | 13 684         | 13 684          | 13 684                 |                        |
| Removed less frequently than once a week  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Using communal refuse dump  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Using own refuse dump   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Other rubbish disposal  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| No rubbish disposal   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <i>Below Minimum Service Level sub-total</i>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Total number of households</b>   | 5   | 13 684              |                |              |                    |                  |                    |                | 13 684         | 13 684          | 13 684                 |                        |
| <b>Households receiving Free Basic Service</b>  | 15  |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Water (6 kilolitres per household per month)  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Sanitation (free minimum level service)   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Electricity/other energy (50kwh per household per month)  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Refuse (removed at least once a week)   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Cost of Free Basic Services provided (R'000)</b>   | 16  |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Water (6 kilolitres per indigent household per month)   |     | 1 812               |                |              |                    |                  |                    |                | 1 812          | 1 912           | 2 027                  |                        |
| Sanitation (free sanitation service to indigent households) month)  |     | 1 824               |                |              |                    |                  |                    |                | 1 824          | 1 925           | 2 040                  |                        |
| Refuse (removed once a week for indigent households)  |     | 1 508               |                |              |                    |                  |                    |                | 1 508          | 1 598           | 1 694                  |                        |
|   |     | 1 654               |                |              |                    |                  |                    |                | 1 654          | 1 745           | 1 849                  |                        |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>                           |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Total cost of FBS provided</b>   |     | 6 798               |                |              |                    |                  |                    |                | 6 798          | 7 180           | 7 611                  |                        |
| <b>Highest level of free service provided</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Property rates (R'000 value threshold)  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Water (kilolitres per household per month)  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Sanitation (kilolitres per household per month)   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Sanitation (Rand per household per month)   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Electricity (kw per household per month)  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Refuse (average litres per week)  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Revenue cost of free services provided (R'000)</b>   | 17  |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)                           |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) |     | 3 006               |                |              |                    |                  |                    |                | 3 006          | 3 186           | 3 377                  |                        |
| Water (in excess of 6 kilolitres per indigent household per month)  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Sanitation (in excess of free sanitation service to indigent households)                                    |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Electricity/other energy (in excess of 50 kw per indigent household per month)                              |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Municipal Housing - rental rebates  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Housing - top structure subsidies   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Other   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Total revenue cost of subsidised services provided</b>   | 6   | 3 006               |                |              |                    |                  |                    |                | 3 006          | 3 186           | 3 377                  |                        |

**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

# **Supporting Schedules**

NC073 Emhlanjeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 08/11/2019

| Description   | R# | Budget Year 2019/20 |                |              |                   |                  |                   |                |                |                 |                 |                 | Budget Year +1  | Budget Year +2 |
|---|----|---------------------|----------------|--------------|-------------------|------------------|-------------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|
|   |    | Original Budget     | Prior Adjusted | Accum. Funds | Mult-year capital | Unalloc. Unvoid. | Net or Prev. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |                |
|   |    | A                   | B              | C            | D                 | E                | F                 | G              | H              | I               | J               | K               | L               |                |
| <b>REVENUE ITEMS</b>  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| <b>PROPERTY RATES</b>   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Total Property Rates  |    | 35 161              |                |              |                   |                  | 3 602             | 3 602          | 38 764         |                 | 37 292          | 39 500          |                 |                |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of Net Property Rates) |    | 3 006               |                |              |                   |                  |                   |                | 3 006          |                 | 3 186           | 3 377           |                 |                |
| <b>Net Property Rates</b>   |    | <b>32 155</b>       |                |              |                   |                  | <b>3 602</b>      | <b>3 602</b>   | <b>35 758</b>  |                 | <b>34 106</b>   | <b>36 123</b>   |                 |                |
| <b>Service charges - electricity revenue</b>  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Total Service charges - electricity revenue   |    | 91 005              |                |              |                   |                  |                   |                | 91 005         |                 | 96 461          | 102 356         |                 |                |
| Less Revenue Foregone (in excess of 6 kWh per indigent household per month)   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Less Cost of Free Bulk Services (50 kWh per indigent household per month)   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| <b>Net Service charges - electricity revenue</b>  |    | <b>91 005</b>       |                |              |                   |                  |                   |                | <b>91 005</b>  |                 | <b>96 461</b>   | <b>102 356</b>  |                 |                |
| <b>Service charges - water revenue</b>  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Total Service charges - water revenue   |    | 37 754              |                |              |                   |                  |                   |                | 37 754         |                 | 39 878          | 42 122          |                 |                |
| Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)                                  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Less Revenue Foregone (in excess of one rental a week to indigent households)                                       |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| <b>Net Service charges - water revenue</b>  |    | <b>37 754</b>       |                |              |                   |                  |                   |                | <b>37 754</b>  |                 | <b>39 878</b>   | <b>42 122</b>   |                 |                |
| <b>Service charges - sanitation revenue</b>   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Total Service charges - sanitation revenue  |    | 22 256              |                |              |                   |                  |                   |                | 22 256         |                 | 23 479          | 24 770          |                 |                |
| Less Revenue Foregone (in excess of one rental a week to indigent households)                                       |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| <b>Net Service charges - sanitation revenue</b>   |    | <b>22 256</b>       |                |              |                   |                  |                   |                | <b>22 256</b>  |                 | <b>23 479</b>   | <b>24 770</b>   |                 |                |
| <b>Service charges - refuse removal</b>   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Total refuse removal revenue  |    | 13 369              |                |              |                   |                  |                   |                | 13 369         |                 | 14 104          | 14 878          |                 |                |
| Less Revenue Foregone (in excess of one rental a week to indigent households)                                       |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| <b>Net Service charges - refuse removal</b>   |    | <b>13 369</b>       |                |              |                   |                  |                   |                | <b>13 369</b>  |                 | <b>14 104</b>   | <b>14 878</b>   |                 |                |
| <b>Other Revenue By Source</b>  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Physical Electricity Sales  |    | 99                  |                |              |                   |                  |                   |                | 99             |                 | 640             | 695             |                 |                |
| Concessions   |    | 233                 |                |              |                   |                  |                   |                | 233            |                 | 249             | 266             |                 |                |
| Administration Fees   |    | 144                 |                |              |                   |                  |                   |                | 144            |                 | 154             | 165             |                 |                |
| Connection fees   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Special meter readings  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Working meters fees   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Valuation certificates  |    | 21                  |                |              |                   |                  |                   |                | 21             |                 | 23              | 24              |                 |                |
| Tender Documents  |    | 69                  |                |              |                   |                  |                   |                | 69             |                 | 74              | 79              |                 |                |
| Receiving Application   |    | 78                  |                |              |                   |                  |                   |                | 78             |                 | 83              | 89              |                 |                |
| Other   |    | 225                 |                |              |                   |                  |                   |                | 225            |                 | 227             | 229             |                 |                |
| <b>Total Other Revenue</b>  |    | <b>1 268</b>        |                |              |                   |                  |                   |                | <b>1 268</b>   |                 | <b>1 458</b>    | <b>1 538</b>    |                 |                |
| <b>EXPENDITURE ITEMS</b>  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| <b>Employee related costs</b>   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Basic Salaries and Wages  |    | 67 310              |                |              |                   |                  | (8 056)           | (8 056)        | 61 274         |                 | 71 686          | 76 344          |                 |                |
| Pension and GF Contributions  |    | 11 708              |                |              |                   |                  | (1 068)           | (1 068)        | 10 712         |                 | 12 533          | 13 346          |                 |                |
| Medical Aid Contributions   |    | 2 150               |                |              |                   |                  | (193)             | (193)          | 1 957          |                 | 2 292           | 2 435           |                 |                |
| Overtime  |    | 1 597               |                |              |                   |                  | (142)             | (142)          | 1 455          |                 | 1 700           | 1 811           |                 |                |
| Performance Bonus   |    | 595                 |                |              |                   |                  | (63)              | (63)           | 532            |                 | 642             | 697             |                 |                |
| Motor Vehicle Allowance   |    | 2 118               |                |              |                   |                  | (190)             | (190)          | 1 928          |                 | 2 256           | 2 403           |                 |                |
| Cellphone Allowance   |    | 537                 |                |              |                   |                  | (48)              | (48)           | 489            |                 | 572             | 610             |                 |                |
| Housing Allowance   |    | 800                 |                |              |                   |                  | (72)              | (72)           | 728            |                 | 862             | 907             |                 |                |
| Other benefits and allowances   |    | 994                 |                |              |                   |                  | (89)              | (89)           | 905            |                 | 1 059           | 1 127           |                 |                |
| Payments in lieu of leave   |    | 95                  |                |              |                   |                  | (5)               | (5)            | 90             |                 | 102             | 105             |                 |                |
| Long service benefits   |    | -                   |                |              |                   |                  | -                 | -              | -              |                 | -               | -               |                 |                |
| Post-retirement benefit obligations   |    | 1 261               |                |              |                   |                  | (111)             | (111)          | 1 150          |                 | 1 319           | 1 368           |                 |                |
| <b>Total Employee related costs</b>   |    | <b>89 208</b>       |                |              |                   |                  | <b>(8 060)</b>    | <b>(8 060)</b> | <b>81 208</b>  |                 | <b>95 009</b>   | <b>101 143</b>  |                 |                |
| <b>Contributions recognised - capital</b>   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Lat contributions by contract   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| <b>Total Contributions recognised - capital</b>   |    | <b>-</b>            |                |              |                   |                  | <b>-</b>          | <b>-</b>       | <b>-</b>       |                 | <b>-</b>        | <b>-</b>        |                 |                |
| <b>Depreciation &amp; asset impairment</b>  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Depreciation of Property, Plant & Equipment   |    | 10 175              |                |              |                   |                  |                   |                | 10 175         |                 | 10 780          | 11 369          |                 |                |
| Lease amortisation  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Capital asset impairment  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Depreciation resulting from revaluation of PPE  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| <b>Total Depreciation &amp; asset impairment</b>  |    | <b>10 175</b>       |                |              |                   |                  | <b>-</b>          | <b>-</b>       | <b>10 175</b>  |                 | <b>10 780</b>   | <b>11 369</b>   |                 |                |
| <b>Bulk purchases</b>   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Electricity Bulk Purchases  |    | 71 569              |                |              |                   |                  | (3 000)           | (3 000)        | 68 569         |                 | 78 568          | 81 928          |                 |                |
| Water Bulk Purchases  |    | 2 771               |                |              |                   |                  |                   |                | 2 771          |                 | 2 864           | 3 123           |                 |                |
| <b>Total bulk purchases</b>   |    | <b>74 340</b>       |                |              |                   |                  | <b>(3 000)</b>    | <b>(3 000)</b> | <b>71 340</b>  |                 | <b>81 432</b>   | <b>85 051</b>   |                 |                |
| <b>Transfers and grants</b>   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Cash transfers and grants   |    | 1 220               |                |              |                   |                  |                   |                | 1 220          |                 | 1 293           | 1 371           |                 |                |
| Non-cash transfers and grants   |    | 603                 |                |              |                   |                  |                   |                | 603            |                 | 652             | 672             |                 |                |
| <b>Total transfers and grants</b>   |    | <b>1 823</b>        |                |              |                   |                  | <b>-</b>          | <b>-</b>       | <b>1 823</b>   |                 | <b>1 945</b>    | <b>2 043</b>    |                 |                |
| <b>Contracted services</b>  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Municipal Consultancy Fees  |    | 2 294               |                |              |                   |                  |                   |                | 2 294          |                 | 2 527           | 2 889           |                 |                |
| Physical Electricity Commission   |    | 2 919               |                |              |                   |                  |                   |                | 2 919          |                 | 3 094           | 3 280           |                 |                |
| Security Services   |    | 3 500               |                |              |                   |                  |                   |                | 3 500          |                 | 3 500           | 3 500           |                 |                |
| Traffic Violation Systems   |    | 2 412               |                |              |                   |                  |                   |                | 2 412          |                 | 2 556           | 2 710           |                 |                |
| Employee Wellness   |    | 1 500               |                |              |                   |                  |                   |                | 1 500          |                 | 500             | -               |                 |                |
| Contracted Services Outsourced Services   |    | 7 503               |                |              |                   |                  |                   |                | 7 503          |                 | 7 842           | 8 195           |                 |                |
| <b>Total Contracted Services</b>  |    | <b>22 128</b>       |                |              |                   |                  | <b>-</b>          | <b>-</b>       | <b>22 128</b>  |                 | <b>24 019</b>   | <b>26 174</b>   |                 |                |
| <b>Allocations to organs of state</b>   |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Electricity   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Water   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Sanitation  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Other   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| <b>Total allocations to organs of state</b>   |    | <b>-</b>            |                |              |                   |                  | <b>-</b>          | <b>-</b>       | <b>-</b>       |                 | <b>-</b>        | <b>-</b>        |                 |                |
| <b>Other Expenditure By Type</b>  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Collection costs  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Contributions to 'other' provisions   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Consultant fees   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Audit fees  |    | 3 400               |                |              |                   |                  |                   |                | 3 400          |                 | 3 604           | 3 820           |                 |                |
| General expenses  |    | 10 276              |                |              |                   |                  |                   |                | 10 276         |                 | 7 355           | 8 342           |                 |                |
| Departmental Service Accounts   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| External Licences and Subscriptions   |    | 394                 |                |              |                   |                  |                   |                | 394            |                 | 418             | 443             |                 |                |
| Fuel and Oil  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| General Valuation Roll expenses   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Insurance   |    | 1 670               |                |              |                   |                  |                   |                | 1 670          |                 | 1 770           | 1 871           |                 |                |
| SAGM Membership Fees  |    | 803                 |                |              |                   |                  |                   |                | 803            |                 | 851             | 902             |                 |                |
| Telephone expenses  |    | 1 471               |                |              |                   |                  |                   |                | 1 471          |                 | 1 559           | 1 652           |                 |                |
| Printing and Stationery   |    | 917                 |                |              |                   |                  |                   |                | 917            |                 | 972             | 1 030           |                 |                |
| Protective Clothing   |    | 599                 |                |              |                   |                  |                   |                | 599            |                 | 635             | 673             |                 |                |
| Publicity Costs   |    | 360                 |                |              |                   |                  |                   |                | 360            |                 | 382             | 405             |                 |                |
| Tuition Strategy  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Subsistence and Travel  |    | 1 503               |                |              |                   |                  |                   |                | 1 503          |                 | 1 593           | 1 689           |                 |                |
| Skills Development Training   |    | 453                 |                |              |                   |                  |                   |                | 453            |                 | 480             | 509             |                 |                |
| Electricity Costs for Street Light pumps  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Employee Wellness expenses  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Entrepreneur study assistance fund  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Statutory contributions workers' compensation   |    | 300                 |                |              |                   |                  |                   |                | 300            |                 | 318             | 337             |                 |                |
| Legal costs   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Brand Protection  |    | 44                  |                |              |                   |                  |                   |                | 44             |                 | 46              | 49              |                 |                |
| Chemical Treatments   |    | 304                 |                |              |                   |                  |                   |                | 304            |                 | 324             | 344             |                 |                |
| Moral Rejuvenation  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| SPLMA Expenses  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| <b>Total Other Expenditure</b>  |    | <b>22 492</b>       |                |              |                   |                  | <b>-</b>          | <b>-</b>       | <b>22 492</b>  |                 | <b>20 365</b>   | <b>22 966</b>   |                 |                |
| <b>By Expenditure Item</b>  |    |                     |                |              |                   |                  |                   |                |                |                 |                 |                 |                 |                |
| Employee related costs  |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| Other materials   |    | 8 032               |                |              |                   |                  |                   |                | 8 032          |                 | 8 418           | 8 927           |                 |                |
| Contracted Services   |    | 6 543               |                |              |                   |                  |                   |                | 6 543          |                 | 5 520           | 5 803           |                 |                |
| Other Expenditure   |    | -                   |                |              |                   |                  |                   |                | -              |                 | -               | -               |                 |                |
| <b>Total Repairs and Maintenance Expenditure</b>  |    | <b>14 575</b>       |                |              |                   |                  | <b>-</b>          | <b>-</b>       | <b>14 575</b>  |                 | <b>13 938</b>   | <b>14 630</b>   |                 |                |

1. Must reconcile with relevant line on the Financial Performance budget  
 2. Must reconcile to supporting documentation on staff salaries  
 3. Must other categories where revenue is of a material nature  
 4. Expenditure to meet any unfunded obligations  
 5. Special consideration may have to be given to including 'budget' arising or 'joint venture' budgets where circumstances require this (include separately under relevant nodes)  
 6. Only complete if revenue adjusted budget has been approved in the same financial year. Budget must meet adjusted budget  
 7. Additional cash-based accumulated development funds (section 18(1)(b) and section 20(2)(c) MFMA) identified after Original Budget approved and after annual financial statements audited (only when underpinning could not reasonably be done for)  
 8. Increases of funds approved under section 21 MFMA  
 9. Adjustments approved in accordance with section 23 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)(c)), error correction (see)  
 12. G = B + C + D + E + F  
 13. Adjusted Budget N = (A or A12 + G) + G

NC073 Emthanjeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 08/11/2019

| Description   | Ref | Budget Year 2019/20 |                |              |                    |                  |                    |                |                |                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|------------------------|------------------------|
|   |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget        | Adjusted Budget        |
|   |     | A                   | 4<br>A1        | 5<br>B       | 6<br>C             | 7<br>D           | 8<br>E             | 9<br>F         | 10<br>G        | 11<br>H         |                        |                        |
| <b>R thousands</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>ASSETS</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Call investment deposits</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Call deposits   |     | 8 483               |                |              |                    |                  | 4 691              | 4 691          | 13 174         | 8 843           | 8 306                  |                        |
| Other current investments   |     | -                   |                |              |                    |                  | -                  | -              | -              | -               | -                      |                        |
| <b>Total Call investment deposits</b>   | 1   | <b>8 483</b>        | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>4 691</b>       | <b>4 691</b>   | <b>13 174</b>  | <b>8 843</b>    | <b>8 306</b>           |                        |
| <b>Consumer debtors</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Consumer debtors  |     | 69 639              |                |              |                    |                  |                    |                | 69 639         | 78 542          | 87 961                 |                        |
| Less: provision for debt impairment   |     | 7 421               |                |              |                    |                  |                    |                | 7 421          | 15 287          | 23 665                 |                        |
| <b>Total Consumer debtors</b>   | 1   | <b>62 218</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>62 218</b>  | <b>63 255</b>   | <b>64 296</b>          |                        |
| <b>Debt impairment provision</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Balance at the beginning of the year  |     |                     |                |              |                    |                  |                    |                |                | 7 421           | 15 287                 |                        |
| Contributions to the provision  |     | 7 421               |                |              |                    |                  |                    |                | 7 421          | 7 866           | 8 378                  |                        |
| Bad debts written off   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Balance at end of year</b>   |     | <b>7 421</b>        | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>7 421</b>   | <b>15 287</b>   | <b>23 665</b>          |                        |
| <b>Property, plant &amp; equipment</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| PPE at cost/valuation (excl. finance leases)  |     | 831 416             |                |              |                    |                  | (7 088)            | (7 088)        | 824 328        | 853 208         | 876 154                |                        |
| Leases recognised as PPE  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Less: Accumulated depreciation  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Total Property, plant &amp; equipment</b>  | 1   | <b>831 416</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>(7 088)</b>     | <b>(7 088)</b> | <b>824 328</b> | <b>853 208</b>  | <b>876 154</b>         |                        |
| <b>LIABILITIES</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Current liabilities - Borrowing</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Short term loans (other than bank overdraft)  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Current portion of long-term liabilities  |     | 527                 |                |              |                    |                  |                    |                | 527            | 448             | 381                    |                        |
| <b>Total Current liabilities - Borrowing</b>  |     | <b>527</b>          | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>527</b>     | <b>448</b>      | <b>381</b>             |                        |
| <b>Trade and other payables</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Trade Payables  |     | 50 811              |                |              |                    |                  |                    |                | 50 811         | 55 492          | 57 671                 |                        |
| Other creditors   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Unspent conditional grants and receipts   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| VAT   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Total Trade and other payables</b>   | 1   | <b>50 811</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>50 811</b>  | <b>55 492</b>   | <b>57 671</b>          |                        |
| <b>Non current liabilities - Borrowing</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Borrowing   |     | 11 473              |                |              |                    |                  |                    |                | 11 473         | 11 025          | 10 644                 |                        |
| Finance leases (including PPP asset element)  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Total Non current liabilities - Borrowing</b>  | 3   | <b>11 473</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>11 473</b>  | <b>11 025</b>   | <b>10 644</b>          |                        |
| <b>Provisions - non current</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Retirement benefits   |     | 36 950              |                |              |                    |                  |                    |                | 36 950         | 44 340          | 5 321                  |                        |
| List other major items  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Refuse landfill site rehabilitation   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Other   |     | 3 824               |                |              |                    |                  |                    |                | 3 824          | 4 206           | 4 585                  |                        |
| <b>Total Provisions - non current</b>   |     | <b>40 774</b>       | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>40 774</b>  | <b>48 546</b>   | <b>9 906</b>           |                        |
| <b>CHANGES IN NET ASSETS</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Accumulated surplus/(Deficit)</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Accumulated surplus/(Deficit) - opening balance   |     | 1 117 820           |                |              |                    |                  |                    |                | 1 117 820      | 866 073         | 885 461                |                        |
| Appropriations to Reserves  |     | 37 068              |                |              |                    |                  |                    |                | 37 068         | 26 642          | 28 770                 |                        |
| Transfers from Reserves   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Depreciation offsets  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Other adjustments   |     | (288 316)           |                |              |                    |                  | (2 397)            | (2 397)        | (290 713)      | (14 176)        | 24 939                 |                        |
| <b>Accumulated Surplus/(Deficit)</b>  | 1   | <b>866 572</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>(2 397)</b>     | <b>(2 397)</b> | <b>864 174</b> | <b>878 539</b>  | <b>939 170</b>         |                        |
| <b>Reserves</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Housing Development Fund  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Capital replacement   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Self-insurance  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Other reserves (list)   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Revaluation   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Total Reserves</b>   | 2   | <b>-</b>            | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>               |                        |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>  | 2   | <b>866 572</b>      | <b>-</b>       | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>(2 397)</b>     | <b>(2 397)</b> | <b>864 174</b> | <b>878 539</b>  | <b>939 170</b>         |                        |
| <b>Total capital expenditure includes expenditure on nationally significant priorities:</b> |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| 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 f
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 - 08/11/2019

| Description   | Unit of measurement          | Budget Year 2019/20 |                |              |                    |                  |                    |                |                |                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|---|------------------------------|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|------------------------|------------------------|
|   |                              | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget        | Adjusted Budget        |
|   |                              | A                   | A1             | B            | C                  | D                | E                  | F              | G              | H               |                        |                        |
| <b>Vote 1 - Executive and Council</b>                       |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Function 1 - Governance</b>                              |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 1 - Office of the Municipal</b>             |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| community and do on-going oversight of our service          | No of performance reports    | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| To continuously review the accountable and                  | % completed                  | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 2 - Council</b>                             |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| committee for approval by end June                          | committee                    | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| Submit quarterly performance reports ito of the             | No of performance reports    | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 3 - Internal audit Section</b>              |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| to the council  | submitted to the council     | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Implement public education campaigns on                     | No of education campaigns    | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| <b>Function 2 - Local Economic Development</b>              |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 1 - Economic Development</b>                |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| municipal area  | No meetings                  | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Awareness programmes through exhibitions                    | Number of campaigns          | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| <b>Sub-function 2 - Office of the Mayor</b>                 |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Compile a rural development strategy                        | Strategy approved            | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| Establish commonage committee                               | Committee established        | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 3 - Public Safety</b>                       |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Department of Community Safety and the District to          | Number of plans              | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Inspect and assess infrastructure and role players to       | Number of reports            | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| <b>Vote 2 - Finance and Admin</b>                           |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Function 1 - Directorate Chief Financial Officer</b>     |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 1 - Directorate CFO</b>                     |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| August to the Auditor-General                               | Statements submitted         | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| Monthly financial reporting to council                      | No of reports                | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 2 - Financial Services</b>                  |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Compilation of a Revenue Enhancement Strategy               | % Completion                 | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| Achievement of a payment percentage of above 80%            | Payment %                    | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 3 - Assessment Rates</b>                    |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| of May  | Valuation Roll completed     | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| Prepare and submit the adjustments budget by the            | Approved main &              | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Function 2 - Public Participation</b>                    |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 1 - DCCDS</b>                               |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| indigent application process                                | Workshop held                | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Compile contingency plans for all municipal                 | Number of plans              | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| <b>Sub-function 2 - Public Safety</b>                       |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| collection  | Number of staff appointed    | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| Road safety awareness campaigns held in all wards           | Number of campaigns          | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 3 - Community Services</b>                  |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Participate in annual National Arrive Alive Programme       | Number of joint operations   | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Speed law enforcement (direct prosecution)                  | # of enforcement sessions    | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| <b>Vote 3 - Basic Service Delivery</b>                      |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Function 1 - Infrastructure Services</b>                 |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 1 - Directorate Infrastructure</b>          |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| applications within 30 days for buildings less than         | within the required time     | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Implement the De Aar and Hanover housing project            | Number of sites serviced     | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| <b>Sub-function 2 - Water</b>                               |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Implementation of the WCWDM project funded by DWA           | budget spent                 | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| Spent the approved maintenance budget for water             | budget for water spent       | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 3 - Water and Waste Water</b>               |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Planning of new boreholes for De Aar                        | agreements with farmers      | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Water quality as per blue drop                              | % water quality level        | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Function 2 - Waste Water Management</b>                  |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 1 - Waste Water Management</b>              |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| sewerage infrastructure to upgrade UDS sanitation           | council by end June          | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| Spent the approved maintenance budget for                   | budget for sanitation spent  | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Sub-function 2 - Road Transport</b>                      |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Construct new tar roads                                     | No of kilometers constructed | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| Spent the approved maintenance budget for roads             | budget for roads and         | 2/3%                |                |              |                    |                  |                    |                |                |                 | #VALUE!                | #VALUE!                |
| <b>Sub-function 3 - Infrastructural Services</b>            |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| for the project approval for the application of permits for | MIG by end June              | 0                   |                |              |                    |                  |                    |                |                |                 | 0                      | 0                      |
| Electricity Master plan                                     | Completed plan               | 0                   |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>And so on for the rest of the Votes</b>                  |                              |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |

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 - 08/11/2019**

| Description of financial indicator   | Basis of calculation  | 2016/17         | 2017/18         | 2018/19         | Budget Year 2019/20 |                |                 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|--|---|-----------------|-----------------|-----------------|---------------------|----------------|-----------------|------------------------|------------------------|
|  |   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget     | Prior Adjusted | Adjusted Budget | Adjusted Budget        | Adjusted Budget        |
| <b>Borrowing Management</b>  |   |                 |                 |                 |                     |                |                 |                        |                        |
| Credit Rating  | Short term/long term rating   |                 |                 |                 |                     |                |                 |                        |                        |
| Capital Charges to Operating Expenditure                                       | Interest & Principal Paid /Operating Expenditure  | 3.6%            | 4.1%            | 1.7%            | 1.0%                | 0.0%           | 1.1%            | 1.0%                   | 0.8%                   |
| Capital Charges to Own Revenue   | Finance charges & Repayment of borrowing /Own Revenue   | 5.9%            | 7.0%            | 2.0%            | 0.0%                | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Borrowed funding of 'own' capital expenditure                                  | Borrowing/Capital expenditure excl. transfers and grants                                      | 92.2%           | 0.0%            | 62.5%           | 62.9%               | 0.0%           | 28.7%           | 0.0%                   | 0.0%                   |
| <b>Safety of Capital</b>   |   |                 |                 |                 |                     |                |                 |                        |                        |
| Gearing  | Long Term Borrowing/ Funds & Reserves   | 0.0%            | 0.0%            | 0.0%            | 0.0%                | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| <b>Liquidity</b>   |   |                 |                 |                 |                     |                |                 |                        |                        |
| Current Ratio  | Current assets/current liabilities  | 100.8%          | 88.9%           | 117.1%          | 111.9%              | 0.0%           | 119.3%          | 106.3%                 | 103.6%                 |
| Current Ratio adjusted for aged debtors  | Current assets/current liabilities less debtors > 90 days/current liabilities                 | 100.8%          | 88.9%           | 117.1%          | 111.9%              | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Liquidity Ratio  | Monetary Assets/Current Liabilities   | 14.8%           | 13.5%           | 15.1%           | 0.1                 | 0.0            | 0.2             | 0.1                    | 0.1                    |
| <b>Revenue Management</b>  |   |                 |                 |                 |                     |                |                 |                        |                        |
| Annual Debtors Collection Rate (Payment Level %)                               | Last 12 Mths Receipts/ Last 12 Mths Billing   | 85.7%           | 84.7%           | 94.7%           |                     |                |                 |                        |                        |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) |   | 84.7%           | 76.6%           | 94.7%           |                     |                |                 |                        |                        |
| Outstanding Debtors to Revenue   | Total Outstanding Debtors to Annual Revenue   | 29.5%           | 34.7%           | 32.6%           | 24.0%               | 0.0%           | 23.2%           | 23.2%                  | 22.2%                  |
| Longstanding Debtors Recovered   | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                     |                 |                 |                 | 0.0%                | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| <b>Creditors Management</b>  |   |                 |                 |                 |                     |                |                 |                        |                        |
| Creditors System Efficiency  | % of Creditors Paid Within Terms (within MFMA s 65(e))  |                 |                 |                 |                     |                |                 |                        |                        |
| Creditors to Cash and Investments  |   | 1669.3%         | 2494.0%         | 3127.9%         | 6149.9%             | 0.0%           | 184.7%          | 826.4%                 | 823.0%                 |
| <b>Other Indicators</b>  |   |                 |                 |                 |                     |                |                 |                        |                        |
| Electricity Distribution Losses (2)  | Total Volume Losses (kW)  |                 |                 |                 |                     |                |                 |                        |                        |
|  | Total Cost of Losses (Rand '000)  |                 |                 |                 |                     |                |                 |                        |                        |
|  | % Volume (units purchased and generated less units sold)/units purchased and generated        |                 |                 |                 |                     |                |                 |                        |                        |
| Water Distribution Losses (2)  | Total Volume Losses (kt)  |                 |                 |                 |                     |                |                 |                        |                        |
|  | Total Cost of Losses (Rand '000)  |                 |                 |                 |                     |                |                 |                        |                        |
|  | % Volume (units purchased and generated less units sold)/units purchased and generated        |                 |                 |                 |                     |                |                 |                        |                        |
| Employee costs   | Employee costs/(Total Revenue - capital revenue)  | 32.6%           | 37.6%           | 48.0%           | 34.4%               | 0.0%           | 30.3%           | 34.8%                  | 34.9%                  |
| Remuneration   | Total remuneration/(Total Revenue - capital revenue)  | 34.9%           | 40.2%           |                 |                     |                |                 |                        |                        |
| Repairs & Maintenance  | R&M/(Total Revenue excluding capital revenue)   | 5.8%            | 0.0%            |                 | 5.6%                | 0.0%           | 5.4%            | 5.1%                   | 5.0%                   |
| Finance charges & Depreciation   | FC&D/(Total Revenue - capital revenue)  | 32.7%           | 34.7%           | 5.6%            | 4.7%                | 0.0%           | 4.6%            | 4.7%                   | 4.4%                   |
| <b>IDP regulation financial viability indicators</b>                           |   |                 |                 |                 |                     |                |                 |                        |                        |
| i. Debt coverage   | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 3541.1%         | 2970.9%         | 6678.0%         | 8395.7%             | 0.0%           | 8740.5%         | 10477.2%               | 11100.6%               |
| ii. O/S Service Debtors to Revenue   | Total outstanding service debtors/annual revenue received for services                        | 41.7%           | 47.4%           | 39.0%           | 24.0%               | 0.0%           | 23.2%           | 23.2%                  | 22.2%                  |
| iii. Cost coverage   | (Available cash + Investments)/monthly fixed operational expenditure                          | 17.1%           | 18.2%           | 9.0%            | 0.0                 | 0.0            | 0.0             | 0.0                    | 0.0                    |

**References**

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

| Kategorie         | Beschreibung | Menge | Einheit |   |                |                |     |
|-------------------|--------------|-------|---------|---|----------------|----------------|-----|
|                   |              |       | kg      | l | m <sup>2</sup> | m <sup>3</sup> | Stk |
| Materialien       | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
| Arbeitsleistungen | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
| Sonstige          | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |
|                   | ...          |       |         |   |                |                |     |

...

**NC073 Emthanjeni - Supporting Table SB6 Adjustments Budget - funding measurement - 08/11/2019**

| Description   | Ref | MFMA section | 2016/17         | 2017/18         | 2018/19         | Medium Term Revenue and Expenditure Framework |                |                 |                        |                        |
|---|-----|--------------|-----------------|-----------------|-----------------|---|----------------|-----------------|------------------------|------------------------|
|   |     |              | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget                               | Prior Adjusted | Adjusted Budget | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| <b>R thousands</b>  |     |              |                 |                 |                 |   |                |                 |                        |                        |
| <b>Funding measures</b>                                       |     |              |                 |                 |                 |   |                |                 |                        |                        |
| Cash/cash equivalents at the year end - R'000                 | 1   | 18(1)b       | 2 784           | 2 943           | 1 279           | 826   | –              | 27 517          | 6 715                  | 7 007                  |
| Cash + investments at the yr end less applications - R'000    | 2   | 18(1)b       | (6 463)         | (17 904)        | 8 226           | (3 495)                                       | –              | 1 515           | (9 149)                | (11 787)               |
| Cash year end/monthly employee/supplier payments              | 3   | 18(1)b       | 0               | 0               | 0               | –   | –              | –               | –                      | –                      |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 4   | 18(1)        | (57 710)        | (43 749)        | (35 811)        | 43 866  | –              | 63 468          | 33 822                 | 36 381                 |
| Service charge rev % change - macro CPIX target exclusive     | 5   | 18(1)a,(2)   | 0.049850124     | -5.0%           | -6.0%           | 0.0%  | 0.0%           | 0.0%            | -2.1%                  | -0.1%                  |
| Cash receipts % of Ratepayer & Other revenue                  | 6   | 18(1)a,(2)   | 0.0%            | 0.0%            | 0.0%            | 87.1%   | 0.0%           | 87.7%           | 84.5%                  | 84.2%                  |
| Debt impairment expense as a % of total billable revenue      | 7   | 18(1)a,(2)   |                 |                 |                 | 3.8%  | 0.0%           | 3.7%            | 3.8%                   | 3.8%                   |
| Capital payments % of capital expenditure                     | 8   | 18(1)c;19    |                 |                 |                 | 100.0%  | 0.0%           | 0.0%            | 0.0%                   | 0.0%                   |
| Borrowing receipts % of capital expenditure (excl. transfers) | 9   | 18(1)c       |                 |                 |                 | 62.9%   | 0.0%           | 28.7%           | 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       |                 |                 |                 |   |                |                 | 1.7%                   | 1.6%                   |
| Long term receivables % change - incr(decr)                   | 12  | 18(1)a       |                 |                 |                 |   |                |                 | 0.1%                   | 1.0%                   |
| R&M % of Property Plant & Equipment                           | 13  | 20(1)(vi)    |                 |                 |                 | 1.3%  | 0.0%           | 1.3%            | 1.3%                   | 1.3%                   |
| Asset renewal % of capital budget                             | 14  | 20(1)(vi)    |                 |                 |                 | 14.7%   | 0.0%           | 28.7%           | 27.2%                  | 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 - 08/11/2019

| Description   | Ref  | Budget Year 2019/20 |                |                    |                    |                |                | Budget Year     | Budget Year     |        |
|---|------|---------------------|----------------|--------------------|--------------------|----------------|----------------|-----------------|-----------------|--------|
|   |      | Original Budget     | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget |        |
|   |      | A                   | 7<br>A1        | 8<br>B             | 9<br>C             | 10<br>D        | 11<br>E        | 12<br>F         |                 |        |
| <b>R thousands</b>                                  |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>RECEIPTS:</b>                                    | 1, 2 |                     |                |                    |                    |                |                |                 |                 |        |
| <b>Operating Transfers and Grants</b>               |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>National Government:</b>                         |      | 47 820              | -              | -                  | -                  | -              | -              | 47 820          | 49 961          | 53 685 |
| Local Government Equitable Share                    |      | 44 900              |                |                    |                    |                |                | 44 900          | 48 261          | 51 985 |
| Finance Management                                  | 3    | 1 700               |                |                    |                    |                |                | 1 700           | 1 700           | 1 700  |
| EPWP Incentive                                      |      | 1 220               |                |                    |                    |                |                | 1 220           | -               | -      |
| Other transfers and grants [insert description]     |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>Provincial Government:</b>                       |      | 693                 | -              | -                  | -                  | -              | -              | 693             | 823             | 823    |
| Health subsidy                                      |      | -                   |                |                    |                    |                |                | -               | -               | -      |
| Housing   |      | -                   |                |                    |                    |                |                | -               | -               | -      |
| Sport and Recreation                                | 4    | 693                 |                |                    |                    |                |                | 693             | 823             | 823    |
| Other transfers and grants [insert description]     | 5    |                     |                |                    |                    |                |                |                 |                 |        |
| <b>District Municipality:</b>                       |      | -                   | -              | -                  | -                  | -              | -              | -               | -               | -      |
| [insert description]                                |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>Other grant providers:</b>                       |      | -                   | -              | -                  | -                  | -              | -              | -               | -               | -      |
| [insert description]                                |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>Total Operating Transfers and Grants</b>         | 6    | 48 513              | -              | -                  | -                  | -              | -              | 48 513          | 50 784          | 54 508 |
| <b>Capital Transfers and Grants</b>                 |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>National Government:</b>                         |      | 31 067              | -              | -                  | -                  | -              | -              | 31 067          | 16 429          | 17 261 |
| Municipal Infrastructure Grant (MIG)                |      | 25 657              |                |                    |                    |                |                | 25 657          | 12 589          | 13 211 |
| Regional Bulk Infrastructure                        |      | 3 910               |                |                    |                    |                |                | 3 910           | -               | -      |
| Integrated National Electrification Programme       |      | 1 500               |                |                    |                    |                |                | 1 500           | 3 840           | 4 050  |
| Other capital transfers [insert description]        |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>Provincial Government:</b>                       |      | -                   | -              | -                  | -                  | -              | -              | -               | -               | -      |
| Other capital transfers/grants [insert description] |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>District Municipality:</b>                       |      | -                   | -              | -                  | -                  | -              | -              | -               | -               | -      |
| [insert description]                                |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>Other grant providers:</b>                       |      | -                   | -              | -                  | -                  | -              | -              | -               | -               | -      |
| [insert description]                                |      |                     |                |                    |                    |                |                |                 |                 |        |
| <b>Total Capital Transfers and Grants</b>           | 6    | 31 067              | -              | -                  | -                  | -              | -              | 31 067          | 16 429          | 17 261 |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>     |      | 79 580              | -              | -                  | -                  | -              | -              | 79 580          | 67 213          | 71 769 |

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 approve
- $E = B + C + D$
- Adjusted Budget  $F = (A \text{ or } A1/2 \text{ etc}) + E$

NC073 Emthanjeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 08/11/2019

| Description   | Ref | Budget Year 2019/20 |                |                    |                    |                |                | Budget Year     | Budget Year     |            |
|---|-----|---------------------|----------------|--------------------|--------------------|----------------|----------------|-----------------|-----------------|------------|
|   |     | Original Budget     | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget |            |
| R thousands   |     | A                   | 2<br>A1        | 3<br>B             | 4<br>C             | 5<br>D         | 6<br>E         | 7<br>F          | +1 2020/21      | +2 2021/22 |
| <b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>          | 1   |                     |                |                    |                    |                |                |                 |                 |            |
| <b>Operating expenditure of Transfers and Grants</b>        |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>National Government:</b>                                 |     | 47 820              | -              | -                  | -                  | -              | -              | 47 820          | 49 961          | 53 685     |
| Local Government Equitable Share                            |     | 44 900              |                |                    |                    |                |                | 44 900          | 48 261          | 51 985     |
| Finance Management  |     | 1 700               |                |                    |                    |                |                | 1 700           | 1 700           | 1 700      |
| EPWP Incentive  |     | 1 220               |                |                    |                    |                |                | 1 220           | -               | -          |
|   |     |                     |                |                    |                    |                |                |                 |                 |            |
|   |     |                     |                |                    |                    |                |                |                 |                 |            |
| Other transfers and grants [insert description]             |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>Provincial Government:</b>                               |     | 693                 | -              | -                  | -                  | -              | -              | 693             | 823             | 823        |
| Health subsidy  |     | -                   |                |                    |                    |                |                | -               |                 |            |
| Housing   |     | -                   |                |                    |                    |                |                | -               |                 |            |
| Sport and Recreation  |     | 693                 |                |                    |                    |                |                | 693             | 823             | 823        |
|   |     |                     |                |                    |                    |                |                |                 |                 |            |
| Other transfers and grants [insert description]             |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>District Municipality:</b>                               |     | -                   | -              | -                  | -                  | -              | -              | -               | -               | -          |
| [insert description]  |     |                     |                |                    |                    |                |                |                 |                 |            |
|   |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>Other grant providers:</b>                               |     | -                   | -              | -                  | -                  | -              | -              | -               | -               | -          |
| [insert description]  |     |                     |                |                    |                    |                |                |                 |                 |            |
|   |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>Total operating expenditure of Transfers and Grants:</b> |     | 48 513              | -              | -                  | -                  | -              | -              | 48 513          | 50 784          | 54 508     |
| <b>Capital expenditure of Transfers and Grants</b>          |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>National Government:</b>                                 |     | 31 067              | -              | -                  | -                  | -              | -              | 31 067          | 16 429          | 17 261     |
| Municipal Infrastructure Grant (MIG)                        |     | 25 657              |                |                    |                    |                |                | 25 657          | 12 589          | 13 211     |
| Regional Bulk Infrastructure                                |     | 3 910               |                |                    |                    |                |                | 3 910           | -               | -          |
| Integrated National Electrification Programme               |     | 1 500               |                |                    |                    |                |                | 1 500           | 3 840           | 4 050      |
|   |     |                     |                |                    |                    |                |                |                 |                 |            |
| Other capital transfers [insert description]                |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>Provincial Government:</b>                               |     | -                   | -              | -                  | -                  | -              | -              | -               | -               | -          |
| Other capital transfers/grants [insert description]         |     |                     |                |                    |                    |                |                |                 |                 |            |
|   |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>District Municipality:</b>                               |     | -                   | -              | -                  | -                  | -              | -              | -               | -               | -          |
| [insert description]  |     |                     |                |                    |                    |                |                |                 |                 |            |
|   |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>Other grant providers:</b>                               |     | -                   | -              | -                  | -                  | -              | -              | -               | -               | -          |
| [insert description]  |     |                     |                |                    |                    |                |                |                 |                 |            |
|   |     |                     |                |                    |                    |                |                |                 |                 |            |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | 31 067              | -              | -                  | -                  | -              | -              | 31 067          | 16 429          | 17 261     |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | 79 580              | -              | -                  | -                  | -              | -              | 79 580          | 67 213          | 71 769     |

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 - 08/11/2019

| Description   | Ref | Budget Year 2019/20 |                |                    |                    |                |                | Budget Year +1  | Budget Year     |
|---|-----|---------------------|----------------|--------------------|--------------------|----------------|----------------|-----------------|-----------------|
|   |     | Original Budget     | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget |
|   |     | A                   | 2<br>A1        | 3<br>B             | 4<br>C             | 5<br>D         | 6<br>E         | 7<br>F          |                 |
| <b>R thousands</b>                                      |     |                     |                |                    |                    |                |                |                 |                 |
| <b>Operating transfers and grants:</b>                  |     |                     |                |                    |                    |                |                |                 |                 |
| <b>National Government:</b>                             |     |                     |                |                    |                    |                |                |                 |                 |
| Balance unspent at beginning of the year                |     |                     |                |                    |                    |                | -              | -               |                 |
| Current year receipts                                   |     | 47 820              |                |                    |                    |                | -              | 47 820          | 49 961          |
| <b>Conditions met - transferred to revenue</b>          |     | <b>47 820</b>       | -              | -                  | -                  | -              | -              | <b>47 820</b>   | <b>49 961</b>   |
| Conditions still to be met - transferred to liabilities |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Provincial Government:</b>                           |     |                     |                |                    |                    |                |                |                 |                 |
| Balance unspent at beginning of the year                |     |                     |                |                    |                    |                | -              | -               |                 |
| Current year receipts                                   |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Conditions met - transferred to revenue</b>          |     | <b>-</b>            | -              | -                  | -                  | -              | -              | <b>-</b>        | <b>-</b>        |
| Conditions still to be met - transferred to liabilities |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>District Municipality:</b>                           |     |                     |                |                    |                    |                |                |                 |                 |
| Balance unspent at beginning of the year                |     |                     |                |                    |                    |                | -              | -               |                 |
| Current year receipts                                   |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Conditions met - transferred to revenue</b>          |     | <b>-</b>            | -              | -                  | -                  | -              | -              | <b>-</b>        | <b>-</b>        |
| Conditions still to be met - transferred to liabilities |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Other grant providers:</b>                           |     |                     |                |                    |                    |                |                |                 |                 |
| Balance unspent at beginning of the year                |     |                     |                |                    |                    |                | -              | -               |                 |
| Current year receipts                                   |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Conditions met - transferred to revenue</b>          |     | <b>-</b>            | -              | -                  | -                  | -              | -              | <b>-</b>        | <b>-</b>        |
| Conditions still to be met - transferred to liabilities |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Total operating transfers and grants revenue</b>     |     | <b>47 820</b>       | -              | -                  | -                  | -              | -              | <b>47 820</b>   | <b>49 961</b>   |
| <b>Total operating transfers and grants - CTBM</b>      | 2   | -                   | -              | -                  | -                  | -              | -              | -               | -               |
| <b>Capital transfers and grants:</b>                    |     |                     |                |                    |                    |                |                |                 |                 |
| <b>National Government:</b>                             |     |                     |                |                    |                    |                |                |                 |                 |
| Balance unspent at beginning of the year                |     |                     |                |                    |                    |                | -              | -               |                 |
| Current year receipts                                   |     | 31 067              |                |                    |                    |                | -              | 31 067          | 16 429          |
| <b>Conditions met - transferred to revenue</b>          |     | <b>31 067</b>       | -              | -                  | -                  | -              | -              | <b>31 067</b>   | <b>16 429</b>   |
| Conditions still to be met - transferred to liabilities |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Provincial Government:</b>                           |     |                     |                |                    |                    |                |                |                 |                 |
| Balance unspent at beginning of the year                |     |                     |                |                    |                    |                | -              | -               |                 |
| Current year receipts                                   |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Conditions met - transferred to revenue</b>          |     | <b>-</b>            | -              | -                  | -                  | -              | -              | <b>-</b>        | <b>-</b>        |
| Conditions still to be met - transferred to liabilities |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>District Municipality:</b>                           |     |                     |                |                    |                    |                |                |                 |                 |
| Balance unspent at beginning of the year                |     |                     |                |                    |                    |                | -              | -               |                 |
| Current year receipts                                   |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Conditions met - transferred to revenue</b>          |     | <b>-</b>            | -              | -                  | -                  | -              | -              | <b>-</b>        | <b>-</b>        |
| Conditions still to be met - transferred to liabilities |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Other grant providers:</b>                           |     |                     |                |                    |                    |                |                |                 |                 |
| Balance unspent at beginning of the year                |     |                     |                |                    |                    |                | -              | -               |                 |
| Current year receipts                                   |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Conditions met - transferred to revenue</b>          |     | <b>-</b>            | -              | -                  | -                  | -              | -              | <b>-</b>        | <b>-</b>        |
| Conditions still to be met - transferred to liabilities |     |                     |                |                    |                    |                | -              | -               |                 |
| <b>Total capital transfers and grants revenue</b>       |     | <b>31 067</b>       | -              | -                  | -                  | -              | -              | <b>31 067</b>   | <b>16 429</b>   |
| <b>Total capital transfers and grants - CTBM</b>        |     | -                   | -              | -                  | -                  | -              | -              | -               | -               |
| <b>TOTAL TRANSFERS AND GRANTS REVENUE</b>               |     | <b>78 887</b>       | -              | -                  | -                  | -              | -              | <b>78 887</b>   | <b>66 390</b>   |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>                |     | -                   | -              | -                  | -                  | -              | -              | -               | -               |

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. 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
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E



NC073 Emthanjani - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 08/11/2019

| Summary of remuneration                                  | Ref | Budget Year 2019/20 |                |              |                    |                  |                    |                |                |                 |               | % 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               |               |          |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| Basic Salaries and Wages                                 |     | 4 109               |                |              |                    |                  |                    |                |                | 4 109           | 0.0%          |          |
| Pension and UIF Contributions                            |     | -                   |                |              |                    |                  |                    |                |                | -               |               |          |
| Medical Aid Contributions                                |     | -                   |                |              |                    |                  |                    |                |                | -               |               |          |
| Motor Vehicle Allowance                                  |     | 1 464               |                |              |                    |                  |                    |                |                | 1 464           | 0.0%          |          |
| Cellphone Allowance                                      |     | 603                 |                |              |                    |                  |                    |                |                | 603             |               |          |
| Housing Allowances                                       |     | -                   |                |              |                    |                  |                    |                |                | -               |               |          |
| Other benefits and allowances                            |     | 59                  |                |              |                    |                  |                    |                |                | 59              |               |          |
| <b>Sub Total - Councillors</b>                           |     | <b>6 235</b>        |                |              |                    |                  |                    |                |                | <b>6 235</b>    | <b>0.0%</b>   |          |
| <b>% increase</b>  |     |                     | (0)            |              |                    |                  |                    |                |                |                 |               |          |
| <b>Senior Managers of the Municipality</b>               |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| Basic Salaries and Wages                                 |     | 4 557               |                |              |                    |                  |                    | (937)          | (937)          | 3 621           | -20.6%        |          |
| Pension and UIF Contributions                            |     | 659                 |                |              |                    |                  |                    | (20)           | (20)           | 639             | -3.0%         |          |
| Medical Aid Contributions                                |     | 79                  |                |              |                    |                  |                    | (2)            | (2)            | 77              | -3.0%         |          |
| Overtime   |     | -                   |                |              |                    |                  |                    | -              | -              | -               |               |          |
| Performance Bonus  |     | -                   |                |              |                    |                  |                    | -              | -              | -               |               |          |
| Motor Vehicle Allowance                                  |     | 824                 |                |              |                    |                  |                    | (25)           | (25)           | 799             | -3.0%         |          |
| Cellphone Allowance                                      |     | 327                 |                |              |                    |                  |                    | (10)           | (10)           | 317             | -3.0%         |          |
| Housing Allowances                                       |     | -                   |                |              |                    |                  |                    | -              | -              | -               |               |          |
| Other benefits and allowances                            |     | 82                  |                |              |                    |                  |                    | (2)            | (2)            | 79              |               |          |
| Payments in lieu of leave                                |     | -                   |                |              |                    |                  |                    | -              | -              | -               |               |          |
| Long service awards                                      |     | -                   |                |              |                    |                  |                    | -              | -              | -               |               |          |
| Post-retirement benefit obligations                      |     | -                   |                |              |                    |                  |                    | -              | -              | -               |               |          |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>6 527</b>        |                |              |                    |                  |                    | <b>(996)</b>   | <b>(996)</b>   | <b>5 532</b>    | <b>-15.3%</b> |          |
| <b>% increase</b>  |     |                     | (0)            |              |                    |                  |                    |                |                |                 | (0)           |          |
| <b>Other Municipal Staff</b>                             |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| Basic Salaries and Wages                                 |     | 61 995              |                |              |                    |                  |                    | (3 538)        | (3 538)        | 58 457          | -5.7%         |          |
| Pension and UIF Contributions                            |     | 12 695              |                |              |                    |                  |                    | (2 833)        | (2 833)        | 9 863           | -22.3%        |          |
| Medical Aid Contributions                                |     | 2 185               |                |              |                    |                  |                    | (309)          | (309)          | 1 876           | -14.2%        |          |
| Overtime   |     | 1 427               |                |              |                    |                  |                    | (75)           | (75)           | 1 352           | -5.3%         |          |
| Performance Bonus  |     | -                   |                |              |                    |                  |                    | -              | -              | -               |               |          |
| Motor Vehicle Allowance                                  |     | 2 013               |                |              |                    |                  |                    | (101)          | (101)          | 1 913           | -5.0%         |          |
| Cellphone Allowance                                      |     | 249                 |                |              |                    |                  |                    | (12)           | (12)           | 236             | -5.0%         |          |
| Housing Allowances                                       |     | 923                 |                |              |                    |                  |                    | (46)           | (46)           | 877             |               |          |
| Other benefits and allowances                            |     | 1 148               |                |              |                    |                  |                    | (87)           | (87)           | 1 061           |               |          |
| Payments in lieu of leave                                |     | -                   |                |              |                    |                  |                    | -              | -              | -               |               |          |
| Long service awards                                      |     | -                   |                |              |                    |                  |                    | -              | -              | -               |               |          |
| Post-retirement benefit obligations                      |     | 44                  |                |              |                    |                  |                    | (2)            | (2)            | 42              | -5.0%         |          |
| <b>Sub Total - Other Municipal Staff</b>                 |     | <b>82 681</b>       |                |              |                    |                  |                    | <b>(7 004)</b> | <b>(7 004)</b> | <b>75 676</b>   | <b>-8.5%</b>  |          |
| <b>% increase</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>Total Parent Municipality</b>                         |     | <b>95 443</b>       |                |              |                    |                  |                    | <b>(8 000)</b> | <b>(8 000)</b> | <b>87 443</b>   | <b>-8.4%</b>  |          |
| <b>Board Members of Entities</b>                         |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| 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                      |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>Sub Total - Board Members of Entities</b>             |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>% increase</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>Senior Managers of Entities</b>                       |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| 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                      |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>Sub Total - Senior Managers of Entities</b>           |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>% increase</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>Other Staff of Entities</b>                           |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| 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                      |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>Sub Total - Other Staff of Entities</b>               |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>% increase</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>Total Municipal Entities</b>                          |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>           |     | <b>95 443</b>       |                |              |                    |                  |                    | <b>(8 000)</b> | <b>(8 000)</b> | <b>87 443</b>   | <b>-8.4%</b>  |          |
| <b>% increase</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |               |          |
| <b>TOTAL MANAGERS AND STAFF</b>                          |     | <b>89 208</b>       |                |              |                    |                  |                    | <b>(8 000)</b> | <b>(8 000)</b> | <b>81 208</b>   | <b>-9.0%</b>  |          |

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. Adjustments = '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
8.  $G = B + C + D + E + F$
9. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

NC073 Emthanjeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 08/11/2019

| Description                            | Ref | Budget Year 2019/20 |                |                |               |               |               |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                        |                        |
|--|-----|---------------------|----------------|----------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|------------------------|------------------------|
|  |     | July                | August         | Sept.          | October       | November      | December      | January         | February        | March           | April           | May             | June  | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|  |     | Outcome             | Outcome        | Outcome        | Outcome       | Outcome       | Outcome       | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget     | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                     |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |   |                     |                        |                        |
| <b>Revenue by Vote</b>                 |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |   |                     |                        |                        |
| Vote 1 - EXECUTIVE AND COUNCIL         |     | 3 298               | 124            | 77             | 162           | 162           | 162           | 162             | 162             | 162             | 162             | 162             | 162   | 4 955               | -                      | -                      |
| Vote 2 - FINANCE AND ADMINISTRATION    |     | 22 332              | 2 609          | 1 919          | 3 540         | 3 540         | 3 540         | 3 540           | 3 540           | 3 540           | 3 540           | 3 540           | 3 540   | 58 722              | 58 628                 | 62 417                 |
| Vote 3 - PLANNING AND DEVELOPMENT      |     | -                   | 305            | -              | 244           | 244           | 244           | 244             | 244             | 244             | 244             | 244             | 244   | 2 503               | -                      | -                      |
| Vote 4 - HEALTH                        |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES |     | 65                  | 75             | 83             | 153           | 153           | 153           | 153             | 153             | 153             | 153             | 153             | 153   | 1 602               | 1 794                  | 1 862                  |
| Vote 6 - PUBLIC SAFETY                 |     | 40                  | 32             | 42             | 1 248         | 1 248         | 1 248         | 1 248           | 1 248           | 1 248           | 1 248           | 1 248           | 1 248   | 11 349              | 6 793                  | 7 268                  |
| Vote 7 - SPORT AND RECREATION          |     | 1                   | 2              | 1              | 1 347         | 1 347         | 1 347         | 1 347           | 1 347           | 1 347           | 1 347           | 1 347           | 1 347   | 12 126              | 198                    | 212                    |
| Vote 8 - ROAD TRANSPORT                |     | 2                   | 5              | 4              | 59            | 59            | 59            | 59              | 59              | 59              | 59              | 59              | 59  | 540                 | 578                    | 619                    |
| Vote 9 - OTHER                         |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Vote 10 - HOUSING SERVICES             |     | 3                   | 3              | 683            | -             | -             | -             | -               | -               | -               | -               | -               | (639)   | 49                  | 52                     | 55                     |
| Vote 11 - WASTE MANAGEMENT             |     | 3 403               | 949            | 948            | 1 377         | 1 377         | 1 377         | 1 377           | 1 377           | 1 377           | 1 377           | 1 377           | 1 377   | 17 690              | 18 780                 | 19 944                 |
| Vote 12 - WASTE WATER MANAGEMENT       |     | 5 598               | 1 653          | 1 643          | 4 004         | 4 004         | 4 004         | 4 004           | 4 004           | 4 004           | 4 004           | 4 004           | 4 004   | 44 927              | 31 896                 | 33 866                 |
| Vote 13 - ELECTRICITY                  |     | 10 298              | 7 761          | 7 213          | 7 781         | 7 781         | 7 781         | 7 781           | 7 781           | 7 781           | 7 781           | 7 781           | 7 781   | 95 304              | 114 872                | 121 758                |
| Vote 14 - WATER                        |     | 7 169               | (787)          | 2 398          | 3 586         | 3 586         | 3 586         | 3 586           | 3 586           | 3 586           | 3 586           | 3 586           | 3 586   | 41 053              | 43 459                 | 46 009                 |
| Vote 15 - [NAME OF VOTE 15]            |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Total Revenue by Vote</b>           |     | <b>52 208</b>       | <b>12 730</b>  | <b>15 011</b>  | <b>23 501</b> | <b>23 501</b> | <b>23 501</b> | <b>23 501</b>   | <b>23 501</b>   | <b>23 501</b>   | <b>23 501</b>   | <b>23 501</b>   | <b>22 862</b>                                 | <b>290 821</b>      | <b>277 051</b>         | <b>294 011</b>         |
| <b>Expenditure by Vote</b>             |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |   |                     |                        |                        |
| Vote 1 - EXECUTIVE AND COUNCIL         |     | 909                 | 1 759          | 861            | 1 498         | 1 498         | 1 498         | 1 498           | 1 498           | 1 498           | 1 498           | 1 498           | 1 498   | 17 008              | 17 970                 | 18 597                 |
| Vote 2 - FINANCE AND ADMINISTRATION    |     | 1 991               | 2 954          | 3 110          | 3 194         | 3 194         | 3 194         | 3 194           | 3 194           | 3 194           | 3 194           | 3 194           | 3 194   | 36 797              | 39 891                 | 41 626                 |
| Vote 3 - PLANNING AND DEVELOPMENT      |     | 744                 | 899            | 1 065          | 1 220         | 1 220         | 1 220         | 1 220           | 1 220           | 1 220           | 1 220           | 1 220           | 1 220   | 13 689              | 14 870                 | 15 609                 |
| Vote 4 - HEALTH                        |     | -                   | -              | 1              | 18            | 18            | 18            | 18              | 18              | 18              | 18              | 18              | 18  | 165                 | 175                    | 185                    |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES |     | 726                 | 827            | 883            | 1 185         | 1 185         | 1 185         | 1 185           | 1 185           | 1 185           | 1 185           | 1 185           | 1 185   | 13 102              | 15 061                 | 15 961                 |
| Vote 6 - PUBLIC SAFETY                 |     | 554                 | 685            | 671            | 834           | 834           | 834           | 834             | 834             | 834             | 834             | 834             | 834   | 9 413               | 10 533                 | 11 127                 |
| Vote 7 - SPORT AND RECREATION          |     | 332                 | 301            | 413            | 379           | 379           | 379           | 379             | 379             | 379             | 379             | 379             | 379   | 4 459               | 5 278                  | 5 618                  |
| Vote 8 - ROAD TRANSPORT                |     | 997                 | 805            | 783            | 609           | 609           | 609           | 609             | 609             | 609             | 609             | 609             | 609   | 8 030               | 15 489                 | 17 521                 |
| Vote 9 - OTHER                         |     | 103                 | 102            | 94             | 20            | 20            | 20            | 20              | 20              | 20              | 20              | 20              | 20  | 483                 | 514                    | 547                    |
| Vote 10 - HOUSING SERVICES             |     | 174                 | 191            | 198            | 212           | 212           | 212           | 212             | 212             | 212             | 212             | 212             | 212   | 2 475               | 2 632                  | 2 802                  |
| Vote 11 - WASTE MANAGEMENT             |     | 1 233               | 1 250          | 1 212          | 843           | 843           | 843           | 843             | 843             | 843             | 843             | 843             | 843   | 11 281              | 12 530                 | 13 331                 |
| Vote 12 - WASTE WATER MANAGEMENT       |     | 1 104               | 944            | 1 238          | 902           | 902           | 902           | 902             | 902             | 902             | 902             | 902             | 902   | 11 406              | 11 054                 | 11 520                 |
| Vote 13 - ELECTRICITY                  |     | 1 006               | 10 283         | 8 017          | 6 077         | 6 077         | 6 077         | 6 077           | 6 077           | 6 077           | 6 077           | 6 077           | 16 252  | 84 174              | 92 054                 | 98 877                 |
| Vote 14 - WATER                        |     | 1 059               | 971            | 1 317          | 1 207         | 1 207         | 1 207         | 1 207           | 1 207           | 1 207           | 1 207           | 1 207           | 1 207   | 14 207              | 15 633                 | 16 513                 |
| Vote 15 - [NAME OF VOTE 15]            |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Total Expenditure by Vote</b>       |     | <b>10 934</b>       | <b>21 972</b>  | <b>19 864</b>  | <b>18 198</b> | <b>18 198</b> | <b>18 198</b> | <b>18 198</b>   | <b>18 198</b>   | <b>18 198</b>   | <b>18 198</b>   | <b>18 198</b>   | <b>35 794</b>                                 | <b>234 151</b>      | <b>255 715</b>         | <b>270 934</b>         |
| <b>Surplus/ (Deficit)</b>              |     | <b>41 274</b>       | <b>(9 242)</b> | <b>(4 853)</b> | <b>5 303</b>  | <b>5 303</b>  | <b>5 303</b>  | <b>5 303</b>    | <b>5 303</b>    | <b>5 303</b>    | <b>5 303</b>    | <b>5 303</b>    | <b>(12 932)</b>                               | <b>56 670</b>       | <b>21 335</b>          | <b>23 076</b>          |

References

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

NC073 Emthanjani - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 08/11/2019

| Description - Standard classification      | Ref | Budget Year 2019/20 |                |                |               |               |               |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|-----|---------------------|----------------|----------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
|  |     | July                | August         | Sept.          | October       | November      | December      | January         | February        | March           | April           | May             | June            | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|  |     | Outcome             | Outcome        | Outcome        | Outcome       | Outcome       | Outcome       | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| R thousands                                |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |                 |   |                        |                        |
| <b>Revenue - Functional</b>                |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |                 |   |                        |                        |
| <b>Governance and administration</b>       |     | 25 630              | 2 733          | 1 996          | 3 702         | 3 702         | 3 702         | 3 702           | 3 702           | 3 702           | 3 702           | 3 702           | 3 702           | 63 677  | 63 935                 | 68 110                 |
| Executive and council                      |     | 3 298               | 124            | 77             | 162           | 162           | 162           | 162             | 162             | 162             | 162             | 162             | 162             | 4 955   | 5 307                  | 5 694                  |
| Finance and administration                 |     | 22 320              | 2 599          | 1 918          | 3 540         | 3 540         | 3 540         | 3 540           | 3 540           | 3 540           | 3 540           | 3 540           | 3 563           | 58 722  | 58 628                 | 62 417                 |
| Internal audit                             |     | 11                  | 9              | 1              | -             | -             | -             | -               | -               | -               | -               | -               | (22)            | -   | -                      | -                      |
| <b>Community and public safety</b>         |     | 108                 | 111            | 809            | 1 500         | 1 500         | 1 500         | 1 500           | 1 500           | 1 500           | 1 500           | 1 500           | 12 096          | 25 125  | 8 837                  | 9 397                  |
| Community and social services              |     | 65                  | 75             | 83             | 153           | 153           | 153           | 153             | 153             | 153             | 153             | 153             | 153             | 1 602   | 1 794                  | 1 862                  |
| Sport and recreation                       |     | 1                   | 2              | 1              | 1 347         | 1 347         | 1 347         | 1 347           | 1 347           | 1 347           | 1 347           | 1 347           | 1 347           | 12 126  | 198                    | 212                    |
| Public safety                              |     | 40                  | 32             | 42             | -             | -             | -             | -               | -               | -               | -               | -               | 11 235          | 11 349  | 6 793                  | 7 268                  |
| Housing                                    |     | 3                   | 3              | 683            | -             | -             | -             | -               | -               | -               | -               | -               | (639)           | 49  | 52                     | 55                     |
| Health                                     |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| <b>Economic and environmental services</b> |     | 2                   | 310            | 4              | 1 551         | 1 551         | 1 551         | 1 551           | 1 551           | 1 551           | 1 551           | 1 551           | (9 683)         | 3 043   | 578                    | 619                    |
| Planning and development                   |     | -                   | 305            | -              | 244           | 244           | 244           | 244             | 244             | 244             | 244             | 244             | 244             | 2 503   | -                      | -                      |
| Road transport                             |     | 2                   | 5              | 4              | 1 307         | 1 307         | 1 307         | 1 307           | 1 307           | 1 307           | 1 307           | 1 307           | (9 927)         | 540   | 578                    | 619                    |
| Environmental protection                   |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| <b>Trading services</b>                    |     | 26 468              | 9 576          | 12 202         | 16 748        | 16 748        | 16 748        | 16 748          | 16 748          | 16 748          | 16 748          | 16 748          | 16 748          | 198 975                                       | 209 007                | 221 578                |
| Energy sources                             |     | 10 298              | 7 761          | 7 213          | 7 781         | 7 781         | 7 781         | 7 781           | 7 781           | 7 781           | 7 781           | 7 781           | 7 781           | 95 304  | 114 872                | 121 758                |
| Water management                           |     | 7 169               | (787)          | 2 398          | 3 586         | 3 586         | 3 586         | 3 586           | 3 586           | 3 586           | 3 586           | 3 586           | 3 586           | 41 053  | 43 459                 | 46 009                 |
| Waste water management                     |     | 5 598               | 1 653          | 1 643          | 4 004         | 4 004         | 4 004         | 4 004           | 4 004           | 4 004           | 4 004           | 4 004           | 4 004           | 44 927  | 31 896                 | 33 866                 |
| Waste management                           |     | 3 403               | 949            | 948            | 1 377         | 1 377         | 1 377         | 1 377           | 1 377           | 1 377           | 1 377           | 1 377           | 1 377           | 17 690  | 18 780                 | 19 944                 |
| <b>Other</b>                               |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| <b>Total Revenue - Functional</b>          |     | <b>52 208</b>       | <b>12 730</b>  | <b>15 011</b>  | <b>23 501</b> | <b>23 501</b> | <b>23 501</b> | <b>23 501</b>   | <b>23 501</b>   | <b>23 501</b>   | <b>23 501</b>   | <b>23 501</b>   | <b>22 862</b>   | <b>290 821</b>                                | <b>282 358</b>         | <b>299 704</b>         |
| <b>Expenditure - Functional</b>            |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |                 |   |                        |                        |
| <b>Governance and administration</b>       |     | 2 900               | 4 713          | 3 971          | 4 691         | 4 691         | 4 691         | 4 691           | 4 691           | 4 691           | 4 691           | 4 691           | 4 691           | 53 806  | 57 861                 | 60 223                 |
| Executive and council                      |     | 909                 | 1 759          | 861            | 1 245         | 1 245         | 1 245         | 1 245           | 1 245           | 1 245           | 1 245           | 1 245           | 2 623           | 16 109  | 17 014                 | 17 582                 |
| Finance and administration                 |     | 1 253               | 2 236          | 2 288          | 3 447         | 3 447         | 3 447         | 3 447           | 3 447           | 3 447           | 3 447           | 3 447           | 3 447           | 36 797  | 39 891                 | 41 626                 |
| Internal audit                             |     | 738                 | 718            | 822            | -             | -             | -             | -               | -               | -               | -               | -               | (1 379)         | 899   | 956                    | 1 015                  |
| <b>Community and public safety</b>         |     | 1 787               | 2 005          | 2 166          | 1 795         | 1 795         | 1 795         | 1 795           | 1 795           | 1 795           | 1 795           | 1 795           | 9 298           | 29 614  | 33 679                 | 35 693                 |
| Community and social services              |     | 726                 | 827            | 883            | 1 185         | 1 185         | 1 185         | 1 185           | 1 185           | 1 185           | 1 185           | 1 185           | 1 185           | 13 102  | 15 061                 | 15 961                 |
| Sport and recreation                       |     | 332                 | 301            | 413            | 379           | 379           | 379           | 379             | 379             | 379             | 379             | 379             | 379             | 4 459   | 5 278                  | 5 618                  |
| Public safety                              |     | 554                 | 685            | 671            | -             | -             | -             | -               | -               | -               | -               | -               | 7 503           | 9 413   | 10 533                 | 11 127                 |
| Housing                                    |     | 174                 | 191            | 198            | 212           | 212           | 212           | 212             | 212             | 212             | 212             | 212             | 212             | 2 475   | 2 632                  | 2 802                  |
| Health                                     |     | -                   | -              | 1              | 18            | 18            | 18            | 18              | 18              | 18              | 18              | 18              | 18              | 165   | 175                    | 185                    |
| <b>Economic and environmental services</b> |     | 1 741               | 1 704          | 1 847          | 2 663         | 2 663         | 2 663         | 2 663           | 2 663           | 2 663           | 2 663           | 2 663           | 2 581           | 29 179  | 32 391                 | 34 231                 |
| Planning and development                   |     | 744                 | 899            | 1 065          | 1 220         | 1 220         | 1 220         | 1 220           | 1 220           | 1 220           | 1 220           | 1 220           | 1 220           | 13 689  | 14 870                 | 15 609                 |
| Road transport                             |     | 997                 | 805            | 783            | 1 443         | 1 443         | 1 443         | 1 443           | 1 443           | 1 443           | 1 443           | 1 443           | 1 361           | 15 489  | 17 521                 | 18 622                 |
| Environmental protection                   |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| <b>Trading services</b>                    |     | 4 403               | 13 448         | 11 785         | 9 029         | 9 029         | 9 029         | 9 029           | 9 029           | 9 029           | 9 029           | 9 029           | 19 203          | 121 069                                       | 131 271                | 140 241                |
| Energy sources                             |     | 1 006               | 10 283         | 8 017          | 6 077         | 6 077         | 6 077         | 6 077           | 6 077           | 6 077           | 6 077           | 6 077           | 16 252          | 84 174  | 92 054                 | 98 877                 |
| Water management                           |     | 1 059               | 971            | 1 317          | 1 207         | 1 207         | 1 207         | 1 207           | 1 207           | 1 207           | 1 207           | 1 207           | 1 207           | 14 207  | 15 633                 | 16 513                 |
| Waste water management                     |     | 1 104               | 944            | 1 238          | 902           | 902           | 902           | 902             | 902             | 902             | 902             | 902             | 902             | 11 406  | 11 054                 | 11 520                 |
| Waste management                           |     | 1 233               | 1 250          | 1 212          | 843           | 843           | 843           | 843             | 843             | 843             | 843             | 843             | 843             | 11 281  | 12 530                 | 13 331                 |
| <b>Other</b>                               |     | 103                 | 102            | 94             | 20            | 20            | 20            | 20              | 20              | 20              | 20              | 20              | 20              | 483   | 514                    | 547                    |
| <b>Total Expenditure - Functional</b>      |     | <b>10 934</b>       | <b>21 972</b>  | <b>19 864</b>  | <b>18 198</b> | <b>18 198</b> | <b>18 198</b> | <b>18 198</b>   | <b>18 198</b>   | <b>18 198</b>   | <b>18 198</b>   | <b>18 198</b>   | <b>35 794</b>   | <b>234 151</b>                                | <b>255 715</b>         | <b>270 934</b>         |
| <b>Surplus/ (Deficit) 1.</b>               |     | <b>41 274</b>       | <b>(9 242)</b> | <b>(4 853)</b> | <b>5 303</b>  | <b>5 303</b>  | <b>5 303</b>  | <b>5 303</b>    | <b>5 303</b>    | <b>5 303</b>    | <b>5 303</b>    | <b>5 303</b>    | <b>(12 932)</b> | <b>56 670</b>                                 | <b>26 642</b>          | <b>28 770</b>          |

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 - 08/11/2019

| Description  | Ref | Budget Year 2019/20 |                |                |               |               |               |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|-----|---------------------|----------------|----------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
|  |     | July                | August         | Sept.          | October       | November      | December      | January         | February        | March           | April           | May             | June            | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|  |     | Outcome             | Outcome        | Outcome        | Outcome       | Outcome       | Outcome       | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>   |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |                 |   |                        |                        |
| <b>Revenue By Source</b>   |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Property rates   |     | 14 203              | 1 669          | 1 506          | 2 044         | 2 044         | 2 044         | 2 044           | 2 044           | 2 044           | 2 044           | 2 044           | 2 044           | 35 778  | 34 106                 | 36 152                 |
| Service charges - electricity revenue  |     | 5 226               | 5 057          | 4 704          | 7 727         | 7 727         | 7 727         | 7 727           | 7 727           | 7 727           | 7 727           | 7 727           | 14 295          | 91 095  | 96 461                 | 102 356                |
| Service charges - water revenue  |     | 5 461               | (831)          | 2 352          | 3 218         | 3 218         | 3 218         | 3 218           | 3 218           | 3 218           | 3 218           | 3 218           | 5 030           | 37 754  | 39 878                 | 42 122                 |
| Service charges - sanitation revenue   |     | 1 627               | 1 617          | 1 608          | 1 298         | 1 298         | 1 298         | 1 298           | 1 298           | 1 298           | 1 298           | 1 298           | 7 017           | 22 256  | 23 479                 | 24 770                 |
| Service charges - refuse   |     | 930                 | 931            | 931            | 992           | 992           | 992           | 992             | 992             | 992             | 992             | 992             | 2 645           | 13 369  | 14 104                 | 14 878                 |
| Rental of facilities and equipment   |     | 68                  | 66             | 72             | 97            | 97            | 97            | 97              | 97              | 97              | 97              | 97              | 97              | 1 078   | 1 152                  | 1 230                  |
| Interest earned - external investments   |     | 58                  | 89             | 63             | 205           | 205           | 205           | 205             | 205             | 205             | 205             | 205             | 2 056           | 2 200   | 2 354                  |                        |
| Interest earned - outstanding debtors  |     | 169                 | 174            | 185            | 100           | 100           | 100           | 100             | 100             | 100             | 100             | 100             | 1 428           | 1 528   | 1 635                  |                        |
| Dividends received   |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Fines, penalties and forfeits  |     | 24                  | 5              | 5              | 1 063         | 1 063         | 1 063         | 1 063           | 1 063           | 1 063           | 1 063           | 1 063           | 9 598           | 4 920   | 5 264                  |                        |
| Licences and permits   |     | 36                  | 27             | 36             | 240           | 240           | 240           | 240             | 240             | 240             | 240             | 240             | 2 259           | 2 417   | 2 586                  |                        |
| Agency services  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -               | -   | -                      | -                      |
| Transfers and subsidies  |     | 18 708              | 1 098          | 978            | 3 224         | 3 224         | 3 224         | 3 224           | 3 224           | 3 224           | 3 224           | 3 224           | 49 796          | 51 413  | 55 169                 |                        |
| Other revenue  |     | 4 163               | 2 751          | 2 532          | 152           | 152           | 152           | 152             | 152             | 152             | 152             | (9 294)         | 1 369           | 1 450   | 1 538                  |                        |
| Gains on disposal of PPE   |     | -                   | 41             | -              | -             | -             | -             | -               | -               | -               | -               | (41)            | -               | -   | -                      |                        |
| <b>Total Revenue</b>   |     | <b>50 675</b>       | <b>12 695</b>  | <b>14 971</b>  | <b>20 359</b> | <b>20 359</b> | <b>20 359</b> | <b>20 359</b>   | <b>20 359</b>   | <b>20 359</b>   | <b>20 359</b>   | <b>26 625</b>   | <b>267 835</b>  | <b>273 108</b>                                | <b>290 054</b>         |                        |
| <b>Expenditure By Type</b>   |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |                 |   |                        |                        |
| Employee related costs   |     | 7 194               | 7 221          | 7 058          | 6 637         | 6 637         | 6 637         | 6 637           | 6 637           | 6 637           | 6 637           | 6 637           | 6 637           | 81 208  | 95 009                 | 101 143                |
| Remuneration of councillors  |     | 456                 | 456            | 456            | 585           | 585           | 585           | 585             | 585             | 585             | 585             | 585             | 585             | 6 631   | 6 976                  | 7 078                  |
| Debt impairment  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | 7 421           | 7 421   | 7 866                  | 8 378                  |
| Depreciation & asset impairment  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | 10 175          | 10 175  | 10 785                 | 11 369                 |
| Finance charges  |     | 1                   | 413            | 774            | 95            | 95            | 95            | 95              | 95              | 95              | 95              | 95              | 2 038           | 1 915   | 1 478                  |                        |
| Bulk purchases   |     | 62                  | 9 583          | 6 364          | 6 147         | 6 147         | 6 147         | 6 147           | 6 147           | 6 147           | 6 147           | 6 147           | 71 329          | 79 532  | 85 099                 |                        |
| Other materials  |     | 526                 | 506            | 552            | 1 015         | 1 015         | 1 015         | 1 015           | 1 015           | 1 015           | 1 015           | 1 015           | 10 716          | 11 181  | 11 754                 |                        |
| Contracted services  |     | 372                 | 547            | 430            | 2 098         | 2 098         | 2 098         | 2 098           | 2 098           | 2 098           | 2 098           | 2 098           | 20 227          | 20 030  | 20 373                 |                        |
| Grants and subsidies   |     | -                   | -              | -              | 213           | 213           | 213           | 213             | 213             | 213             | 213             | 213             | 1 913           | 2 116   | 2 194                  |                        |
| Other expenditure  |     | 2 324               | 3 246          | 4 229          | 1 410         | 1 410         | 1 410         | 1 410           | 1 410           | 1 410           | 1 410           | 1 410           | 22 492          | 20 305  | 22 068                 |                        |
| Loss on disposal of PPE  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -               | -   | -                      |                        |
| <b>Total Expenditure</b>   |     | <b>10 934</b>       | <b>21 972</b>  | <b>19 864</b>  | <b>18 198</b> | <b>18 198</b> | <b>18 198</b> | <b>18 198</b>   | <b>18 198</b>   | <b>18 198</b>   | <b>18 198</b>   | <b>35 794</b>   | <b>234 151</b>  | <b>255 715</b>                                | <b>270 934</b>         |                        |
| <b>Surplus/(Deficit)</b>   |     | <b>39 741</b>       | <b>(9 277)</b> | <b>(4 892)</b> | <b>2 160</b>  | <b>2 160</b>  | <b>2 160</b>  | <b>2 160</b>    | <b>2 160</b>    | <b>2 160</b>    | <b>2 160</b>    | <b>(9 169)</b>  | <b>33 684</b>   | <b>17 393</b>                                 | <b>19 120</b>          |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  |     | 1 500               | -              | -              | 3 143         | 3 143         | 3 143         | 3 143           | 3 143           | 3 143           | 3 143           | 3 143           | 29 784          | 16 429  | 17 261                 |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -               | -   | -                      |                        |
| Transfers and subsidies - capital (in-kind - all)  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -               | -   | -                      |                        |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   |     | <b>41 241</b>       | <b>(9 277)</b> | <b>(4 892)</b> | <b>5 303</b>  | <b>5 303</b>  | <b>5 303</b>  | <b>5 303</b>    | <b>5 303</b>    | <b>5 303</b>    | <b>5 303</b>    | <b>(6 027)</b>  | <b>63 468</b>   | <b>33 822</b>                                 | <b>36 381</b>          |                        |

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 - 08/11/2019

| Monthly cash flows   | Ref | Budget Year 2019/20 |                |                |               |               |               |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                        |                        |
|--|-----|---------------------|----------------|----------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|------------------------|------------------------|
|  |     | July                | August         | Sept.          | October       | November      | December      | January         | February        | March           | April           | May             | June  | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|  |     | Outcome             | Outcome        | Outcome        | Outcome       | Outcome       | Outcome       | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget     | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>   |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |   |                     |                        |                        |
| <b>Cash Receipts By Source</b>   | ### |                     |                |                |               |               |               |                 |                 |                 |                 |                 |   |                     |                        |                        |
| Property rates   |     | 1 031               | 2 494          | 3 081          | 3 048         | 3 048         | 3 048         | 3 048           | 3 048           | 3 048           | 3 048           | 3 048           | 2 537   | 33 525              | 28 990                 | 30 729                 |
| Service charges - electricity revenue  |     | 4 709               | 5 098          | 3 628          | 7 542         | 7 542         | 7 542         | 7 542           | 7 542           | 7 542           | 7 542           | 7 542           | 7 542   | 81 312              | 85 377                 | 90 595                 |
| Service charges - water revenue  |     | 1 694               | 1 902          | 1 718          | 3 044         | 3 044         | 3 044         | 3 044           | 3 044           | 3 044           | 3 044           | 3 044           | 3 044   | 32 706              | 34 929                 | 36 086                 |
| Service charges - sanitation revenue   |     | 1 146               | 1 243          | 1 232          | 1 618         | 1 618         | 1 618         | 1 618           | 1 618           | 1 618           | 1 618           | 1 618           | 1 618   | 18 184              | 18 106                 | 19 320                 |
| Service charges - refuse   |     | 642                 | 686            | 717            | 918           | 918           | 918           | 918             | 918             | 918             | 918             | 918             | 918   | 10 310              | 9 269                  | 9 772                  |
| Rental of facilities and equipment   |     | 68                  | 66             | 72             | 89            | 89            | 89            | 89              | 89              | 89              | 89              | 89              | 89  | 1 008               | 1 077                  | 1 150                  |
| Interest earned - external investments   |     | 58                  | 89             | 63             | 205           | 205           | 205           | 205             | 205             | 205             | 205             | 205             | 2 056   | 2 200               | 2 354                  |                        |
| Interest earned - outstanding debtors  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Dividends received   |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Fines, penalties and forfeits  |     | 24                  | 5              | 5              | 1 014         | 1 014         | 1 014         | 1 014           | 1 014           | 1 014           | 1 014           | 1 014           | 9 161   | 4 453               | 4 764                  |                        |
| Licences and permits   |     | 36                  | 27             | 36             | 201           | 201           | 201           | 201             | 201             | 201             | 201             | 201             | 1 807   | 1 909               | 2 069                  |                        |
| Agency services  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Transfer receipts - operational  |     | 18 708              | 305            | 680            | 5 533         | 5 533         | 5 533         | 5 533           | 5 533           | 5 533           | 5 533           | (14 160)        | 49 796  | 51 413              | 55 169                 |                        |
| Other revenue  |     | 4 163               | 2 751          | 2 532          | -             | -             | -             | -               | -               | -               | -               | (8 133)         | 1 314   | 1 305               | 1 384                  |                        |
| <b>Cash Receipts by Source</b>   |     | <b>32 279</b>       | <b>14 667</b>  | <b>13 763</b>  | <b>23 212</b> | <b>23 212</b> | <b>23 212</b> | <b>23 212</b>   | <b>23 212</b>   | <b>23 212</b>   | <b>23 212</b>   | <b>23 212</b>   | <b>(5 224)</b>                                | <b>241 179</b>      | <b>239 028</b>         | <b>253 392</b>         |
| <b>Other Cash Flows by Source</b>  |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |   |                     |                        |                        |
| Transfers receipts - capital   |     | 1 500               | -              | -              | 3 309         | 3 309         | 3 309         | 3 309           | 3 309           | 3 309           | 3 309           | 3 309           | 1 809   | 29 784              | 16 429                 | 17 261                 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Proceeds on disposal of PPE  |     | -                   | -              | -              | 22            | 22            | 22            | 22              | 22              | 22              | 22              | 22              | 22  | 200                 | 200                    | 200                    |
| Short term loans   |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Borrowing long term/refinancing  |     | -                   | -              | -              | 1 333         | 1 333         | 1 333         | 1 333           | 1 333           | 1 333           | 1 333           | 1 333           | 1 333   | 12 000              | -                      | -                      |
| Increase (decrease) in consumer deposits   |     | -                   | -              | -              | 3             | 3             | 3             | 3               | 3               | 3               | 3               | 3               | 3   | 28                  | 15                     | 20                     |
| Decrease (Increase) in non-current debtors   |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Decrease (increase) other non-current receivables  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Decrease (increase) in non-current investments   |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Total Cash Receipts by Source</b>   |     | <b>33 779</b>       | <b>14 667</b>  | <b>13 763</b>  | <b>27 880</b> | <b>27 880</b> | <b>27 880</b> | <b>27 880</b>   | <b>27 880</b>   | <b>27 880</b>   | <b>27 880</b>   | <b>27 880</b>   | <b>(2 056)</b>                                | <b>283 191</b>      | <b>255 672</b>         | <b>270 873</b>         |
| <b>Cash Payments by Type</b>   |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |   |                     |                        |                        |
| Employee related costs   |     | 7 194               | 7 221          | 7 058          | 6 767         | 6 767         | 6 767         | 6 767           | 6 767           | 6 767           | 6 767           | 6 767           | 5 595   | 81 208              | 92 589                 | 99 070                 |
| Remuneration of councillors  |     | 456                 | 456            | 456            | 553           | 553           | 553           | 553             | 553             | 553             | 553             | 553             | 841   | 6 631               | 7 095                  | 7 592                  |
| Finance charges  |     | -                   | 3              | -              | 226           | 226           | 226           | 226             | 226             | 226             | 226             | 226             | 223   | 2 038               | 2 242                  | 2 466                  |
| Bulk purchases - Electricity   |     | -                   | 882            | 5 941          | 6 570         | 7 570         | 6 570         | 6 570           | 6 570           | 6 570           | 6 570           | 6 570           | 8 177   | 68 559              | 71 974                 | 76 193                 |
| Bulk purchases - Water & Sewer   |     | -                   | 439            | -              | 308           | 308           | 308           | 308             | 308             | 308             | 308             | 308             | 69  | 2 771               | 2 964                  | 3 113                  |
| Other materials  |     | 282                 | 1 059          | 166            | 1 072         | 1 072         | 1 072         | 1 072           | 1 072           | 1 072           | 1 072           | 1 072           | 637   | 10 716              | 10 399                 | 10 931                 |
| Contracted services  |     | -                   | 1 445          | 134            | 2 072         | 2 072         | 2 072         | 2 072           | 2 072           | 2 072           | 2 072           | 2 072           | 2 072   | 20 227              | 20 030                 | 20 373                 |
| Transfers and grants - other municipalities  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Transfers and grants - other   |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Other expenditure  |     | 105                 | 3 568          | 1 854          | 1 885         | 1 885         | 1 885         | 1 885           | 1 885           | 1 885           | 1 885           | 1 885           | 1 885   | 22 492              | 24 028                 | 26 431                 |
| <b>Cash Payments by Type</b>   |     | <b>8 037</b>        | <b>15 073</b>  | <b>15 609</b>  | <b>19 453</b> | <b>20 453</b> | <b>19 453</b> | <b>19 453</b>   | <b>19 453</b>   | <b>19 453</b>   | <b>19 453</b>   | <b>19 253</b>   | <b>19 500</b>                                 | <b>214 642</b>      | <b>231 321</b>         | <b>246 169</b>         |
| <b>Other Cash Flows/Payments by Type</b>   |     |                     |                |                |               |               |               |                 |                 |                 |                 |                 |   |                     |                        |                        |
| Capital assets   |     | 801                 | 1 701          | 2 295          | 4 110         | 4 110         | 4 110         | 4 110           | 4 110           | 4 110           | 4 110           | 4 110           | 4 110   | 41 784              | 22 573                 | 23 774                 |
| Repayment of borrowing   |     | 383                 | 383            | 361            | -             | -             | -             | -               | -               | -               | -               | -               | (600)   | 527                 | 580                    | 638                    |
| Other Cash Flows/Payments  |     | -                   | -              | -              | -             | -             | -             | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Total Cash Payments by Type</b>   |     | <b>9 221</b>        | <b>17 156</b>  | <b>18 265</b>  | <b>23 563</b> | <b>24 563</b> | <b>23 563</b> | <b>23 563</b>   | <b>23 563</b>   | <b>23 563</b>   | <b>23 563</b>   | <b>23 363</b>   | <b>23 009</b>                                 | <b>256 953</b>      | <b>254 474</b>         | <b>270 581</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>  |     | <b>24 558</b>       | <b>(2 489)</b> | <b>(4 502)</b> | <b>4 317</b>  | <b>3 317</b>  | <b>4 317</b>  | <b>4 317</b>    | <b>4 317</b>    | <b>4 317</b>    | <b>4 317</b>    | <b>4 517</b>    | <b>(25 065)</b>                               | <b>26 238</b>       | <b>1 198</b>           | <b>292</b>             |
| Cash/cash equivalents at the month/year beginning:   |     | 1 279               | 25 837         | 23 348         | 18 846        | 23 163        | 26 480        | 30 797          | 35 114          | 39 431          | 43 748          | 48 065          | 52 582  | 1 279               | 27 517                 | 28 715                 |
| Cash/cash equivalents at the month/year end:   |     | 25 837              | 23 348         | 18 846         | 23 163        | 26 480        | 30 797        | 35 114          | 39 431          | 43 748          | 48 065          | 52 582          | 27 517  | 27 517              | 28 715                 | 29 007                 |

NC073 Emthanjeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 08/11/2019

| Description - Municipal Vote                     | Ref | Budget Year 2019/20 |            |              |              |              |              |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                        |                        |
|--|-----|---------------------|------------|--------------|--------------|--------------|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|------------------------|------------------------|
|  |     | July                | August     | Sept.        | October      | November     | December     | January         | February        | March           | April           | May             | June  | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|  |     | Outcome             | Outcome    | Outcome      | Outcome      | Outcome      | Outcome      | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget     | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                               |     |                     |            |              |              |              |              |                 |                 |                 |                 |                 |   |                     |                        |                        |
| <b>Multi-year expenditure appropriation</b>      | 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]                      |     | -                   | -          | -            | -            | -            | -            | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Capital Multi-year expenditure sub-total</b>  | 3   | -                   | -          | -            | -            | -            | -            | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Single-year expenditure appropriation</b>     |     |                     |            |              |              |              |              |                 |                 |                 |                 |                 |   |                     |                        |                        |
| Vote 1 - EXECUTIVE AND COUNCIL                   |     | -                   | 72         | 12           | -            | -            | -            | -               | -               | -               | -               | -               | (84)  | -                   | 1 729                  | 1 833                  |
| Vote 2 - FINANCE AND ADMINISTRATION              |     | -                   | -          | -            | -            | -            | 900          | -               | -               | -               | -               | -               | -   | 900                 | 858                    | 909                    |
| Vote 3 - PLANNING AND DEVELOPMENT                |     | -                   | -          | -            | -            | -            | -            | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Vote 4 - HEALTH                                  |     | -                   | -          | -            | -            | -            | -            | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES           |     | -                   | -          | -            | -            | -            | 600          | -               | -               | -               | -               | -               | -   | 600                 | 73                     | 78                     |
| Vote 6 - PUBLIC SAFETY                           |     | -                   | -          | -            | -            | -            | 600          | -               | -               | -               | -               | -               | -   | 600                 | 32                     | 34                     |
| Vote 7 - SPORT AND RECREATION                    |     | -                   | -          | -            | -            | -            | -            | -               | -               | -               | -               | -               | 11 941  | 11 941              | 36                     | 38                     |
| Vote 8 - ROAD TRANSPORT                          |     | 13                  | 18         | 36           | 3 501        | 3 501        | 3 501        | 3 501           | 3 501           | 3 501           | 3 501           | 3 501           | (8 440)                                       | 19 633              | 15 709                 | 16 518                 |
| Vote 9 - OTHER                                   |     | -                   | -          | -            | -            | -            | -            | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Vote 10 - HOUSING SERVICES                       |     | -                   | -          | -            | -            | -            | 450          | -               | -               | -               | -               | -               | -   | 450                 | -                      | -                      |
| Vote 11 - WASTE MANAGEMENT                       |     | -                   | -          | -            | -            | -            | 150          | -               | -               | -               | -               | -               | -   | 150                 | 10                     | 10                     |
| Vote 12 - WASTE WATER MANAGEMENT                 |     | -                   | -          | -            | -            | -            | 300          | -               | -               | -               | -               | -               | -   | 300                 | -                      | -                      |
| Vote 13 - ELECTRICITY                            |     | -                   | 341        | 208          | 450          | -            | 251          | 250             | 350             | -               | 250             | -               | 200   | 2 300               | 4 126                  | 4 353                  |
| Vote 14 - WATER                                  |     | 685                 | -          | 1 688        | 282          | 282          | 282          | 282             | 282             | 282             | 282             | 282             | 282   | 4 910               | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                      |     | -                   | -          | -            | -            | -            | -            | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Capital single-year expenditure sub-total</b> | 3   | <b>698</b>          | <b>430</b> | <b>1 945</b> | <b>4 233</b> | <b>3 783</b> | <b>7 034</b> | <b>4 033</b>    | <b>4 133</b>    | <b>3 783</b>    | <b>4 033</b>    | <b>3 783</b>    | <b>3 899</b>                                  | <b>41 784</b>       | <b>22 573</b>          | <b>23 774</b>          |
| <b>Total Capital Expenditure</b>                 | 2   | <b>698</b>          | <b>430</b> | <b>1 945</b> | <b>4 233</b> | <b>3 783</b> | <b>7 034</b> | <b>4 033</b>    | <b>4 133</b>    | <b>3 783</b>    | <b>4 033</b>    | <b>3 783</b>    | <b>3 899</b>                                  | <b>41 784</b>       | <b>22 573</b>          | <b>23 774</b>          |

References

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

NC073 Emthanjeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 08/11/2019

| Description                                   | Ref | Budget Year 2019/20 |         |         |         |          |          |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                        |                        |
|---|-----|---------------------|---------|---------|---------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|------------------------|------------------------|
|   |     | July                | August  | Sept.   | October | November | December | January         | February        | March           | April           | May             | June  | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|   |     | Outcome             | Outcome | Outcome | Outcome | Outcome  | Outcome  | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget                               | Adjusted Budget     | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                            |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |   |                     |                        |                        |
| <b>Capital Expenditure - Functional</b>       |     |                     |         |         |         |          |          |                 |                 |                 |                 |                 |   |                     |                        |                        |
| <b>Governance and administration</b>          |     | -                   | 72      | 12      | -       | -        | 900      | -               | -               | -               | -               | -               | (84)  | 900                 | 2 587                  | 2 742                  |
| Executive and council                         |     | -                   | 72      | 12      | -       | -        | -        | -               | -               | -               | -               | -               | (84)  | -                   | 1 729                  | 1 833                  |
| Finance and administration                    |     | -                   | -       | -       | -       | -        | 900      | -               | -               | -               | -               | -               | -   | 900                 | 858                    | 909                    |
| Internal audit                                |     | -                   | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Community and public safety</b>            |     | -                   | -       | -       | -       | -        | 1 650    | -               | -               | -               | -               | -               | 11 941  | 13 591              | 142                    | 150                    |
| Community and social services                 |     | -                   | -       | -       | -       | -        | 600      | -               | -               | -               | -               | -               | -   | 600                 | 73                     | 78                     |
| Sport and recreation                          |     | -                   | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | 11 941  | 11 941              | 36                     | 38                     |
| Public safety                                 |     | -                   | -       | -       | -       | -        | 600      | -               | -               | -               | -               | -               | -   | 600                 | 32                     | 34                     |
| Housing                                       |     | -                   | -       | -       | -       | -        | 450      | -               | -               | -               | -               | -               | -   | 450                 | -                      | -                      |
| Health  |     | -                   | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Economic and environmental services</b>    |     | 13                  | 18      | 36      | 3 501   | 3 501    | 3 501    | 3 501           | 3 501           | 3 501           | 3 501           | 3 501           | (8 440)                                       | 19 633              | 15 709                 | 16 518                 |
| Planning and development                      |     | -                   | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| Road transport                                |     | 13                  | 18      | 36      | 3 501   | 3 501    | 3 501    | 3 501           | 3 501           | 3 501           | 3 501           | 3 501           | (8 440)                                       | 19 633              | 15 709                 | 16 518                 |
| Environmental protection                      |     | -                   | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Trading services</b>                       |     | 685                 | 341     | 1 897   | 732     | 282      | 983      | 532             | 632             | 282             | 532             | 282             | 482   | 7 660               | 4 136                  | 4 363                  |
| Energy sources                                |     | -                   | 341     | 208     | 450     | -        | 251      | 250             | 350             | -               | 250             | -               | 200   | 2 300               | 4 126                  | 4 353                  |
| Water management                              |     | 685                 | -       | 1 688   | 282     | 282      | 282      | 282             | 282             | 282             | 282             | 282             | 282   | 4 910               | -                      | -                      |
| Waste water management                        |     | -                   | -       | -       | -       | -        | 300      | -               | -               | -               | -               | -               | -   | 300                 | -                      | -                      |
| Waste management                              |     | -                   | -       | -       | -       | -        | 150      | -               | -               | -               | -               | -               | -   | 150                 | 10                     | 10                     |
| <b>Other</b>                                  |     | -                   | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -   | -                   | -                      | -                      |
| <b>Total Capital Expenditure - Functional</b> |     | 698                 | 430     | 1 945   | 4 233   | 3 783    | 7 034    | 4 033           | 4 133           | 3 783           | 4 033           | 3 783           | 3 899   | 41 784              | 22 573                 | 23 774                 |

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 SB18b Adjustments Budget - capital expenditure on renewal of existing assets

| Description   | Ref | Bu              |                |              |                    |
|---|-----|-----------------|----------------|--------------|--------------------|
|   |     | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital |
|   |     | A               | 7<br>A1        | 8<br>B       | 9<br>C             |
| <b>R thousands</b>  |     |                 |                |              |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                 |                |              |                    |
| <b>Infrastructure</b>   |     | <b>1 750</b>    | -              | -            | -                  |
| Roads Infrastructure  |     | 1 750           | -              | -            | -                  |
| <i>Roads</i>  |     | 1 750           |                |              |                    |
| <i>Road Structures</i>  |     |                 |                |              |                    |
| <i>Road Furniture</i>   |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Storm water Infrastructure  |     | -               | -              | -            | -                  |
| <i>Drainage Collection</i>  |     |                 |                |              |                    |
| <i>Storm water Conveyance</i>   |     |                 |                |              |                    |
| <i>Attenuation</i>  |     |                 |                |              |                    |
| Electrical Infrastructure   |     | -               | -              | -            | -                  |
| <i>Power Plants</i>   |     |                 |                |              |                    |
| <i>HV Substations</i>   |     |                 |                |              |                    |
| <i>HV Switching Station</i>   |     |                 |                |              |                    |
| <i>HV Transmission Conductors</i>   |     |                 |                |              |                    |
| <i>MV Substations</i>   |     |                 |                |              |                    |
| <i>MV Switching Stations</i>  |     |                 |                |              |                    |
| <i>MV Networks</i>  |     |                 |                |              |                    |
| <i>LV Networks</i>  |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Water Supply Infrastructure   |     | -               | -              | -            | -                  |
| <i>Dams and Weirs</i>   |     |                 |                |              |                    |
| <i>Boreholes</i>  |     |                 |                |              |                    |
| <i>Reservoirs</i>   |     |                 |                |              |                    |
| <i>Pump Stations</i>  |     |                 |                |              |                    |
| <i>Water Treatment Works</i>  |     |                 |                |              |                    |
| <i>Bulk Mains</i>   |     |                 |                |              |                    |
| <i>Distribution</i>   |     |                 |                |              |                    |
| <i>Distribution Points</i>  |     |                 |                |              |                    |
| <i>PRV Stations</i>   |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Sanitation Infrastructure   |     | -               | -              | -            | -                  |
| <i>Pump Station</i>   |     |                 |                |              |                    |
| <i>Reticulation</i>   |     |                 |                |              |                    |
| <i>Waste Water Treatment Works</i>  |     |                 |                |              |                    |
| <i>Outfall Sewers</i>   |     |                 |                |              |                    |
| <i>Toilet Facilities</i>  |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Solid Waste Infrastructure  |     | -               | -              | -            | -                  |
| <i>Landfill Sites</i>   |     |                 |                |              |                    |
| <i>Waste Transfer Stations</i>  |     |                 |                |              |                    |
| <i>Waste Processing Facilities</i>  |     |                 |                |              |                    |
| <i>Waste Drop-off Points</i>  |     |                 |                |              |                    |
| <i>Waste Separation Facilities</i>  |     |                 |                |              |                    |
| <i>Electricity Generation Facilities</i>  |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Rail Infrastructure   |     | -               | -              | -            | -                  |
| <i>Rail Lines</i>   |     |                 |                |              |                    |

|  |           |   |   |   |
|--|-----------|---|---|---|
| <i>Rail Structures</i>                       |           |   |   |   |
| <i>Rail Furniture</i>                        |           |   |   |   |
| <i>Drainage Collection</i>                   |           |   |   |   |
| <i>Storm water Conveyance</i>                |           |   |   |   |
| <i>Attenuation</i>                           |           |   |   |   |
| <i>MV Substations</i>                        |           |   |   |   |
| <i>LV Networks</i>                           |           |   |   |   |
| <i>Capital Spares</i>                        |           |   |   |   |
| Coastal Infrastructure                       | -         | - | - | - |
| <i>Sand Pumps</i>                            |           |   |   |   |
| <i>Piers</i>                                 |           |   |   |   |
| <i>Revetments</i>                            |           |   |   |   |
| <i>Promenades</i>                            |           |   |   |   |
| <i>Capital Spares</i>                        |           |   |   |   |
| Information and Communication Infrastructure | -         | - | - | - |
| <i>Data Centres</i>                          |           |   |   |   |
| <i>Core Layers</i>                           |           |   |   |   |
| <i>Distribution Layers</i>                   |           |   |   |   |
| <i>Capital Spares</i>                        |           |   |   |   |
| <b>Community Assets</b>                      | <b>10</b> | - | - | - |
| Community Facilities                         | 10        | - | - | - |
| <i>Halls</i>                                 |           |   |   |   |
| <i>Centres</i>                               |           |   |   |   |
| <i>Crèches</i>                               |           |   |   |   |
| <i>Clinics/Care Centres</i>                  |           |   |   |   |
| <i>Fire/Ambulance Stations</i>               |           |   |   |   |
| <i>Testing Stations</i>                      |           |   |   |   |
| <i>Museums</i>                               |           |   |   |   |
| <i>Galleries</i>                             |           |   |   |   |
| <i>Theatres</i>                              |           |   |   |   |
| <i>Libraries</i>                             |           |   |   |   |
| <i>Cemeteries/Crematoria</i>                 | 10        |   |   |   |
| <i>Police</i>                                |           |   |   |   |
| <i>Parks</i>                                 |           |   |   |   |
| <i>Public Open Space</i>                     |           |   |   |   |
| <i>Nature Reserves</i>                       |           |   |   |   |
| <i>Public Ablution Facilities</i>            |           |   |   |   |
| <i>Markets</i>                               |           |   |   |   |
| <i>Stalls</i>                                |           |   |   |   |
| <i>Abattoirs</i>                             |           |   |   |   |
| <i>Airports</i>                              |           |   |   |   |
| <i>Taxi Ranks/Bus Terminals</i>              |           |   |   |   |
| <i>Capital Spares</i>                        |           |   |   |   |
| Sport and Recreation Facilities              | -         | - | - | - |
| <i>Indoor Facilities</i>                     |           |   |   |   |
| <i>Outdoor Facilities</i>                    |           |   |   |   |
| <i>Capital Spares</i>                        |           |   |   |   |
| <b>Heritage assets</b>                       | -         | - | - | - |
| Monuments                                    |           |   |   |   |
| Historic Buildings                           |           |   |   |   |
| Works of Art                                 |           |   |   |   |
| Conservation Areas                           |           |   |   |   |
| Other Heritage                               |           |   |   |   |
| <b>Investment properties</b>                 | -         | - | - | - |
| Revenue Generating                           | -         | - | - | - |

|   |              |   |   |   |
|---|--------------|---|---|---|
| Improved Property   |              |   |   |   |
| Unimproved Property   |              |   |   |   |
| Non-revenue Generating  | -            | - | - | - |
| Improved Property   |              |   |   |   |
| Unimproved Property   |              |   |   |   |
| <b>Other assets</b>   | <b>163</b>   | - | - | - |
| Operational Buildings   | <b>163</b>   | - | - | - |
| Municipal Offices   | 163          |   |   |   |
| Pay/Enquiry Points  |              |   |   |   |
| Building Plan Offices   |              |   |   |   |
| Workshops   |              |   |   |   |
| Yards   |              |   |   |   |
| Stores  |              |   |   |   |
| Laboratories  |              |   |   |   |
| Training Centres  |              |   |   |   |
| Manufacturing Plant   |              |   |   |   |
| Depots  |              |   |   |   |
| Capital Spares  |              |   |   |   |
| Housing   | -            | - | - | - |
| Staff Housing   |              |   |   |   |
| Social Housing  |              |   |   |   |
| Capital Spares  |              |   |   |   |
| <b>Biological or Cultivated Assets</b>  | -            | - | - | - |
| Biological or Cultivated Assets   |              |   |   |   |
| <b>Intangible Assets</b>  | -            | - | - | - |
| Servitudes  |              |   |   |   |
| Licences and Rights   | -            | - | - | - |
| Water Rights  |              |   |   |   |
| Effluent Licenses   |              |   |   |   |
| Solid Waste Licenses  |              |   |   |   |
| Computer Software and Applications  |              |   |   |   |
| Load Settlement Software Applications   |              |   |   |   |
| Unspecified   |              |   |   |   |
| <b>Computer Equipment</b>   | <b>2 060</b> | - | - | - |
| Computer Equipment  | 2 060        |   |   |   |
| <b>Furniture and Office Equipment</b>   | <b>175</b>   | - | - | - |
| Furniture and Office Equipment  | 175          |   |   |   |
| <b>Machinery and Equipment</b>  | <b>1 194</b> | - | - | - |
| Machinery and Equipment   | 1 194        |   |   |   |
| <b>Transport Assets</b>   | -            | - | - | - |
| Transport Assets  |              |   |   |   |
| <b>Land</b>   | -            | - | - | - |
| Land  |              |   |   |   |
| <b>Zoo's, Marine and Non-biological Animals</b>                               | -            | - | - | - |
| Zoo's, Marine and Non-biological Animals                                      |              |   |   |   |
| <b>Total Capital Expenditure on renewal of existing assets to be adjusted</b> | <b>5 351</b> | - | - | - |

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on
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 aft
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 c

13.  $G = B + C + D + E + F$

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

|

check balance

-12 454 150









on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

NC073 Emthanjeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset

| Description   | Ref | Budget Year 2019/20 |                |              |                    |                  |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|
|   |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. |
|   |     | A                   | 7<br>A1        | 8<br>B       | 9<br>C             | 10<br>D          |
| <b>R thousands</b>  |     |                     |                |              |                    |                  |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |     |                     |                |              |                    |                  |
| <b>Infrastructure</b>   |     | <b>2 806</b>        | -              | -            | -                  | -                |
| Roads Infrastructure  |     | 266                 | -              | -            | -                  | -                |
| <i>Roads</i>  |     | 266                 |                |              |                    |                  |
| <i>Road Structures</i>  |     |                     |                |              |                    |                  |
| <i>Road Furniture</i>   |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>   |     |                     |                |              |                    |                  |
| Storm water Infrastructure  |     | 242                 | -              | -            | -                  | -                |
| <i>Drainage Collection</i>  |     |                     |                |              |                    |                  |
| <i>Storm water Conveyance</i>                                       |     | 242                 |                |              |                    |                  |
| <i>Attenuation</i>  |     |                     |                |              |                    |                  |
| Electrical Infrastructure   |     | 1 249               | -              | -            | -                  | -                |
| <i>Power Plants</i>   |     |                     |                |              |                    |                  |
| <i>HV Substations</i>   |     |                     |                |              |                    |                  |
| <i>HV Switching Station</i>   |     |                     |                |              |                    |                  |
| <i>HV Transmission Conductors</i>                                   |     | 863                 |                |              |                    |                  |
| <i>MV Substations</i>   |     |                     |                |              |                    |                  |
| <i>MV Switching Stations</i>  |     |                     |                |              |                    |                  |
| <i>MV Networks</i>  |     |                     |                |              |                    |                  |
| <i>LV Networks</i>  |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>   |     | 386                 |                |              |                    |                  |
| Water Supply Infrastructure   |     | 995                 | -              | -            | -                  | -                |
| <i>Dams and Weirs</i>   |     | 162                 |                |              |                    |                  |
| <i>Boreholes</i>  |     |                     |                |              |                    |                  |
| <i>Reservoirs</i>   |     |                     |                |              |                    |                  |
| <i>Pump Stations</i>  |     |                     |                |              |                    |                  |
| <i>Water Treatment Works</i>  |     |                     |                |              |                    |                  |
| <i>Bulk Mains</i>   |     |                     |                |              |                    |                  |
| <i>Distribution</i>   |     | 833                 |                |              |                    |                  |
| <i>Distribution Points</i>  |     |                     |                |              |                    |                  |
| <i>PRV Stations</i>   |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>   |     |                     |                |              |                    |                  |
| Sanitation Infrastructure   |     | 54                  | -              | -            | -                  | -                |
| <i>Pump Station</i>   |     |                     |                |              |                    |                  |
| <i>Reticulation</i>   |     | 54                  |                |              |                    |                  |
| <i>Waste Water Treatment Works</i>                                  |     |                     |                |              |                    |                  |
| <i>Outfall Sewers</i>   |     |                     |                |              |                    |                  |
| <i>Toilet Facilities</i>  |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>   |     |                     |                |              |                    |                  |
| Solid Waste Infrastructure  |     | -                   | -              | -            | -                  | -                |
| <i>Landfill Sites</i>   |     |                     |                |              |                    |                  |
| <i>Waste Transfer Stations</i>                                      |     |                     |                |              |                    |                  |
| <i>Waste Processing Facilities</i>                                  |     |                     |                |              |                    |                  |
| <i>Waste Drop-off Points</i>  |     |                     |                |              |                    |                  |
| <i>Waste Separation Facilities</i>                                  |     |                     |                |              |                    |                  |
| <i>Electricity Generation Facilities</i>                            |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>   |     |                     |                |              |                    |                  |
| Rail Infrastructure   |     | -                   | -              | -            | -                  | -                |
| <i>Rail Lines</i>   |     |                     |                |              |                    |                  |

|  |              |   |   |   |   |
|--|--------------|---|---|---|---|
| <i>Rail Structures</i>                       |              |   |   |   |   |
| <i>Rail Furniture</i>                        |              |   |   |   |   |
| <i>Drainage Collection</i>                   |              |   |   |   |   |
| <i>Storm water Conveyance</i>                |              |   |   |   |   |
| <i>Attenuation</i>                           |              |   |   |   |   |
| <i>MV Substations</i>                        |              |   |   |   |   |
| <i>LV Networks</i>                           |              |   |   |   |   |
| <i>Capital Spares</i>                        |              |   |   |   |   |
| Coastal Infrastructure                       | -            | - | - | - | - |
| <i>Sand Pumps</i>                            |              |   |   |   |   |
| <i>Piers</i>                                 |              |   |   |   |   |
| <i>Revetments</i>                            |              |   |   |   |   |
| <i>Promenades</i>                            |              |   |   |   |   |
| <i>Capital Spares</i>                        |              |   |   |   |   |
| Information and Communication Infrastructure | -            | - | - | - | - |
| <i>Data Centres</i>                          |              |   |   |   |   |
| <i>Core Layers</i>                           |              |   |   |   |   |
| <i>Distribution Layers</i>                   |              |   |   |   |   |
| <i>Capital Spares</i>                        |              |   |   |   |   |
| <b>Community Assets</b>                      | <b>2 235</b> | - | - | - | - |
| Community Facilities                         | 2 138        | - | - | - | - |
| <i>Halls</i>                                 |              |   |   |   |   |
| <i>Centres</i>                               |              |   |   |   |   |
| <i>Crèches</i>                               |              |   |   |   |   |
| <i>Clinics/Care Centres</i>                  |              |   |   |   |   |
| <i>Fire/Ambulance Stations</i>               |              |   |   |   |   |
| <i>Testing Stations</i>                      |              |   |   |   |   |
| <i>Museums</i>                               |              |   |   |   |   |
| <i>Galleries</i>                             |              |   |   |   |   |
| <i>Theatres</i>                              |              |   |   |   |   |
| <i>Libraries</i>                             |              |   |   |   |   |
| <i>Cemeteries/Crematoria</i>                 |              |   |   |   |   |
| <i>Police</i>                                |              |   |   |   |   |
| <i>Purls</i>                                 |              |   |   |   |   |
| <i>Public Open Space</i>                     |              |   |   |   |   |
| <i>Nature Reserves</i>                       |              |   |   |   |   |
| <i>Public Ablution Facilities</i>            |              |   |   |   |   |
| <i>Markets</i>                               |              |   |   |   |   |
| <i>Stalls</i>                                |              |   |   |   |   |
| <i>Abattoirs</i>                             |              |   |   |   |   |
| <i>Airports</i>                              |              |   |   |   |   |
| <i>Taxi Ranks/Bus Terminals</i>              |              |   |   |   |   |
| <i>Capital Spares</i>                        | 2 138        |   |   |   |   |
| Sport and Recreation Facilities              | 96           | - | - | - | - |
| <i>Indoor Facilities</i>                     |              |   |   |   |   |
| <i>Outdoor Facilities</i>                    | 96           |   |   |   |   |
| <i>Capital Spares</i>                        |              |   |   |   |   |
| <b>Heritage assets</b>                       | -            | - | - | - | - |
| Monuments                                    |              |   |   |   |   |
| Historic Buildings                           |              |   |   |   |   |
| Works of Art                                 |              |   |   |   |   |
| Conservation Areas                           |              |   |   |   |   |
| Other Heritage                               |              |   |   |   |   |
| <b>Investment properties</b>                 | -            | - | - | - | - |
| Revenue Generating                           | -            | - | - | - | - |

|   |               |   |   |   |   |
|---|---------------|---|---|---|---|
| Improved Property   |               |   |   |   |   |
| Unimproved Property   |               |   |   |   |   |
| Non-revenue Generating  | -             | - | - | - | - |
| Improved Property   |               |   |   |   |   |
| Unimproved Property   |               |   |   |   |   |
| <b>Other assets</b>   | <b>1 514</b>  | - | - | - | - |
| Operational Buildings   | <b>1 514</b>  | - | - | - | - |
| Municipal Offices   | 1 372         |   |   |   |   |
| Pay/Enquiry Points  |               |   |   |   |   |
| Building Plan Offices   |               |   |   |   |   |
| Workshops   |               |   |   |   |   |
| Yards   |               |   |   |   |   |
| Stores  |               |   |   |   |   |
| Laboratories  |               |   |   |   |   |
| Training Centres  |               |   |   |   |   |
| Manufacturing Plant   |               |   |   |   |   |
| Depots  |               |   |   |   |   |
| Capital Spares  | 142           |   |   |   |   |
| Housing   | -             | - | - | - | - |
| Staff Housing   |               |   |   |   |   |
| Social Housing  |               |   |   |   |   |
| Capital Spares  |               |   |   |   |   |
| <b>Biological or Cultivated Assets</b>                          | -             | - | - | - | - |
| Biological or Cultivated Assets                                 |               |   |   |   |   |
| <b>Intangible Assets</b>  | <b>1 232</b>  | - | - | - | - |
| Servitudes  |               |   |   |   |   |
| Licences and Rights   | <b>1 232</b>  | - | - | - | - |
| Water Rights  |               |   |   |   |   |
| Effluent Licenses   |               |   |   |   |   |
| Solid Waste Licenses  |               |   |   |   |   |
| Computer Software and Applications                              | 1 232         |   |   |   |   |
| Load Settlement Software Applications                           |               |   |   |   |   |
| Unspecified   |               |   |   |   |   |
| <b>Computer Equipment</b>                                       | <b>504</b>    | - | - | - | - |
| Computer Equipment  | 504           |   |   |   |   |
| <b>Furniture and Office Equipment</b>                           | <b>720</b>    | - | - | - | - |
| Furniture and Office Equipment                                  | 720           |   |   |   |   |
| <b>Machinery and Equipment</b>                                  | <b>778</b>    | - | - | - | - |
| Machinery and Equipment   | 778           |   |   |   |   |
| <b>Transport Assets</b>   | <b>4 786</b>  | - | - | - | - |
| Transport Assets  | 4 786         |   |   |   |   |
| <b>Land</b>   | -             | - | - | - | - |
| Land  |               |   |   |   |   |
| <b>Zoo's, Marine and Non-biological Animals</b>                 | -             | - | - | - | - |
| Zoo's, Marine and Non-biological Animals                        |               |   |   |   |   |
| <b>Total Repairs and Maintenance Expenditure to be adjusted</b> | <b>14 575</b> | - | - | - | - |

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
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
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 or

13.  $G = B + C + D + E + F$

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

|

check balance







|   |   |   |        |        |        |
|---|---|---|--------|--------|--------|
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
| - | - | - | -      | -      | -      |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
| - | - | - | 1 514  | 1 448  | 1 520  |
| - | - | - | 1 514  | 1 448  | 1 520  |
|   |   | - | 1 372  | 1 312  | 1 377  |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | 142    | 136    | 143    |
| - | - | - | -      | -      | -      |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
| - | - | - | -      | -      | -      |
|   |   | - | -      |        |        |
| - | - | - | 1 232  | 1 178  | 1 236  |
|   |   | - | -      |        |        |
| - | - | - | 1 232  | 1 178  | 1 236  |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | -      |        |        |
|   |   | - | 1 232  | 1 178  | 1 236  |
|   |   | - | -      |        |        |
| - | - | - | 504    | 482    | 506    |
|   |   | - | 504    | 482    | 506    |
| - | - | - | 720    | 689    | 723    |
|   |   | - | 720    | 689    | 723    |
| - | - | - | 778    | 744    | 781    |
|   |   | - | 778    | 744    | 781    |
| - | - | - | 4 786  | 4 577  | 4 804  |
|   |   | - | 4 786  | 4 577  | 4 804  |
| - | - | - | -      | -      | -      |
|   |   | - | -      |        |        |
| - | - | - | -      | -      | -      |
|   |   | - | -      |        |        |
| - | - | - | 14 575 | 13 938 | 14 630 |

r annual financial statements audited (note: only

1 existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

NC073 Emthanjeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 08/11/2019

| Description                                  | Ref | Budget Year 2019/20 |                |              |                    |                  |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|
|  |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. |
|  |     | A                   | 7<br>A1        | 8<br>B       | 9<br>C             | 10<br>D          |
| <b>R thousands</b>                           |     |                     |                |              |                    |                  |
| <b>Depreciation by Asset Class/Sub-class</b> |     |                     |                |              |                    |                  |
| <b>Infrastructure</b>                        |     | <b>9 599</b>        | -              | -            | -                  | -                |
| Roads Infrastructure                         |     | 9 599               | -              | -            | -                  | -                |
| <i>Roads</i>                                 |     | 9 599               |                |              |                    |                  |
| <i>Road Structures</i>                       |     |                     |                |              |                    |                  |
| <i>Road Furniture</i>                        |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>                        |     |                     |                |              |                    |                  |
| Storm water Infrastructure                   |     | -                   | -              | -            | -                  | -                |
| <i>Drainage Collection</i>                   |     |                     |                |              |                    |                  |
| <i>Storm water Conveyance</i>                |     |                     |                |              |                    |                  |
| <i>Attenuation</i>                           |     |                     |                |              |                    |                  |
| Electrical Infrastructure                    |     | -                   | -              | -            | -                  | -                |
| <i>Power Plants</i>                          |     |                     |                |              |                    |                  |
| <i>HV Substations</i>                        |     |                     |                |              |                    |                  |
| <i>HV Switching Station</i>                  |     |                     |                |              |                    |                  |
| <i>HV Transmission Conductors</i>            |     |                     |                |              |                    |                  |
| <i>MV Substations</i>                        |     |                     |                |              |                    |                  |
| <i>MV Switching Stations</i>                 |     |                     |                |              |                    |                  |
| <i>MV Networks</i>                           |     |                     |                |              |                    |                  |
| <i>LV Networks</i>                           |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>                        |     |                     |                |              |                    |                  |
| Water Supply Infrastructure                  |     | -                   | -              | -            | -                  | -                |
| <i>Dams and Weirs</i>                        |     |                     |                |              |                    |                  |
| <i>Boreholes</i>                             |     |                     |                |              |                    |                  |
| <i>Reservoirs</i>                            |     |                     |                |              |                    |                  |
| <i>Pump Stations</i>                         |     |                     |                |              |                    |                  |
| <i>Water Treatment Works</i>                 |     |                     |                |              |                    |                  |
| <i>Bulk Mains</i>                            |     |                     |                |              |                    |                  |
| <i>Distribution</i>                          |     |                     |                |              |                    |                  |
| <i>Distribution Points</i>                   |     |                     |                |              |                    |                  |
| <i>PRV Stations</i>                          |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>                        |     |                     |                |              |                    |                  |
| Sanitation Infrastructure                    |     | -                   | -              | -            | -                  | -                |
| <i>Pump Station</i>                          |     |                     |                |              |                    |                  |
| <i>Reticulation</i>                          |     |                     |                |              |                    |                  |
| <i>Waste Water Treatment Works</i>           |     |                     |                |              |                    |                  |
| <i>Outfall Sewers</i>                        |     |                     |                |              |                    |                  |
| <i>Toilet Facilities</i>                     |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>                        |     |                     |                |              |                    |                  |
| Solid Waste Infrastructure                   |     | -                   | -              | -            | -                  | -                |
| <i>Landfill Sites</i>                        |     |                     |                |              |                    |                  |
| <i>Waste Transfer Stations</i>               |     |                     |                |              |                    |                  |
| <i>Waste Processing Facilities</i>           |     |                     |                |              |                    |                  |
| <i>Waste Drop-off Points</i>                 |     |                     |                |              |                    |                  |
| <i>Waste Separation Facilities</i>           |     |                     |                |              |                    |                  |
| <i>Electricity Generation Facilities</i>     |     |                     |                |              |                    |                  |
| <i>Capital Spares</i>                        |     |                     |                |              |                    |                  |
| Rail Infrastructure                          |     | -                   | -              | -            | -                  | -                |
| <i>Rail Lines</i>                            |     |                     |                |              |                    |                  |

|  |   |   |   |   |   |
|--|---|---|---|---|---|
| <i>Rail Structures</i>                       |   |   |   |   |   |
| <i>Rail Furniture</i>                        |   |   |   |   |   |
| <i>Drainage Collection</i>                   |   |   |   |   |   |
| <i>Storm water Conveyance</i>                |   |   |   |   |   |
| <i>Attenuation</i>                           |   |   |   |   |   |
| <i>MV Substations</i>                        |   |   |   |   |   |
| <i>LV Networks</i>                           |   |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |   |
| Coastal Infrastructure                       | - | - | - | - | - |
| <i>Sand Pumps</i>                            |   |   |   |   |   |
| <i>Piers</i>                                 |   |   |   |   |   |
| <i>Revetments</i>                            |   |   |   |   |   |
| <i>Promenades</i>                            |   |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |   |
| Information and Communication Infrastructure | - | - | - | - | - |
| <i>Data Centres</i>                          |   |   |   |   |   |
| <i>Core Layers</i>                           |   |   |   |   |   |
| <i>Distribution Layers</i>                   |   |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |   |
| <b>Community Assets</b>                      | - | - | - | - | - |
| Community Facilities                         | - | - | - | - | - |
| <i>Halls</i>                                 |   |   |   |   |   |
| <i>Centres</i>                               |   |   |   |   |   |
| <i>Crèches</i>                               |   |   |   |   |   |
| <i>Clinics/Care Centres</i>                  |   |   |   |   |   |
| <i>Fire/Ambulance Stations</i>               |   |   |   |   |   |
| <i>Testing Stations</i>                      |   |   |   |   |   |
| <i>Museums</i>                               |   |   |   |   |   |
| <i>Galleries</i>                             |   |   |   |   |   |
| <i>Theatres</i>                              |   |   |   |   |   |
| <i>Libraries</i>                             |   |   |   |   |   |
| <i>Cemeteries/Crematoria</i>                 |   |   |   |   |   |
| <i>Police</i>                                |   |   |   |   |   |
| <i>Parks</i>                                 |   |   |   |   |   |
| <i>Public Open Space</i>                     |   |   |   |   |   |
| <i>Nature Reserves</i>                       |   |   |   |   |   |
| <i>Public Ablution Facilities</i>            |   |   |   |   |   |
| <i>Markets</i>                               |   |   |   |   |   |
| <i>Stalls</i>                                |   |   |   |   |   |
| <i>Abattoirs</i>                             |   |   |   |   |   |
| <i>Airports</i>                              |   |   |   |   |   |
| <i>Taxi Ranks/Bus Terminals</i>              |   |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |   |
| Sport and Recreation Facilities              | - | - | - | - | - |
| <i>Indoor Facilities</i>                     |   |   |   |   |   |
| <i>Outdoor Facilities</i>                    |   |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |   |
| <b>Heritage assets</b>                       | - | - | - | - | - |
| Monuments                                    |   |   |   |   |   |
| Historic Buildings                           |   |   |   |   |   |
| Works of Art                                 |   |   |   |   |   |
| Conservation Areas                           |   |   |   |   |   |
| Other Heritage                               |   |   |   |   |   |
| <b>Investment properties</b>                 | - | - | - | - | - |
| Revenue Generating                           | - | - | - | - | - |

|   |   |       |   |   |   |
|---|---|-------|---|---|---|
| Improved Property                               |   |       |   |   |   |
| Unimproved Property                             |   |       |   |   |   |
| Non-revenue Generating                          | - | -     | - | - | - |
| Improved Property                               |   |       |   |   |   |
| Unimproved Property                             |   |       |   |   |   |
| <b>Other assets</b>                             | - | -     | - | - | - |
| Operational Buildings                           | - | -     | - | - | - |
| Municipal Offices                               |   |       |   |   |   |
| Pay/Enquiry Points                              |   |       |   |   |   |
| Building Plan Offices                           |   |       |   |   |   |
| Workshops                                       |   |       |   |   |   |
| Yards   |   |       |   |   |   |
| Stores  |   |       |   |   |   |
| Laboratories                                    |   |       |   |   |   |
| Training Centres                                |   |       |   |   |   |
| Manufacturing Plant                             |   |       |   |   |   |
| Depots  |   |       |   |   |   |
| Capital Spares                                  |   |       |   |   |   |
| Housing   | - | -     | - | - | - |
| Staff Housing                                   |   |       |   |   |   |
| Social Housing                                  |   |       |   |   |   |
| Capital Spares                                  |   |       |   |   |   |
| <b>Biological or Cultivated Assets</b>          | - | -     | - | - | - |
| Biological or Cultivated Assets                 |   |       |   |   |   |
| <b>Intangible Assets</b>                        | - | -     | - | - | - |
| Servitudes                                      |   |       |   |   |   |
| Licences and Rights                             | - | -     | - | - | - |
| Water Rights                                    |   |       |   |   |   |
| Effluent Licenses                               |   |       |   |   |   |
| Solid Waste Licenses                            |   |       |   |   |   |
| Computer Software and Applications              |   |       |   |   |   |
| Load Settlement Software Applications           |   |       |   |   |   |
| Unspecified                                     |   |       |   |   |   |
| <b>Computer Equipment</b>                       | - | -     | - | - | - |
| Computer Equipment                              |   |       |   |   |   |
| <b>Furniture and Office Equipment</b>           | - | -     | - | - | - |
| Furniture and Office Equipment                  |   |       |   |   |   |
| <b>Machinery and Equipment</b>                  | - | -     | - | - | - |
| Machinery and Equipment                         |   |       |   |   |   |
| <b>Transport Assets</b>                         | - | -     | - | - | - |
| Transport Assets                                |   |       |   |   |   |
| <b>Land</b>                                     | - | -     | - | - | - |
| Land  |   |       |   |   |   |
| <b>Zoo's, Marine and Non-biological Animals</b> | - | -     | - | - | - |
| Zoo's, Marine and Non-biological Animals        |   |       |   |   |   |
| <b>Total Depreciation to be adjusted</b>        | 1 | 9 599 | - | - | - |

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
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
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 or

13.  $G = B + C + D + E + F$

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

| check balance -575 938



| 20                    |                |                |                    | Budget Year +1<br>2020/21 | Budget Year +2<br>2021/22 |
|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| Nat. or Prov.<br>Govt | Other Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| 11<br>E               | 12<br>F        | 13<br>G        | 14<br>H            |                           |                           |
| -                     | -              | -              | <b>9 599</b>       | <b>10 175</b>             | <b>10 785</b>             |
| -                     | -              | -              | 9 599              | 10 175                    | 10 785                    |
|                       |                | -              | 9 599              | 10 175                    | 10 785                    |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
| -                     | -              | -              | -                  | -                         | -                         |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
| -                     | -              | -              | -                  | -                         | -                         |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |
| -                     | -              | -              | -                  | -                         | -                         |
|                       |                | -              | -                  |                           |                           |
|                       |                | -              | -                  |                           |                           |





1 existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

-610 493

-583 628

NC073 Emthanjeni - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 08/11/

| Description   | Ref | Bu              |                |              |                    |
|---|-----|-----------------|----------------|--------------|--------------------|
|   |     | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital |
|   |     | A               | 7<br>A1        | 8<br>B       | 9<br>C             |
| <b>R thousands</b>  |     |                 |                |              |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |     |                 |                |              |                    |
| <b>Infrastructure</b>   |     | -               | -              | -            | -                  |
| Roads Infrastructure  |     | -               | -              | -            | -                  |
| <i>Roads</i>  |     |                 |                |              |                    |
| <i>Road Structures</i>  |     |                 |                |              |                    |
| <i>Road Furniture</i>   |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Storm water Infrastructure  |     | -               | -              | -            | -                  |
| <i>Drainage Collection</i>  |     |                 |                |              |                    |
| <i>Storm water Conveyance</i>   |     |                 |                |              |                    |
| <i>Attenuation</i>  |     |                 |                |              |                    |
| Electrical Infrastructure   |     | -               | -              | -            | -                  |
| <i>Power Plants</i>   |     |                 |                |              |                    |
| <i>HV Substations</i>   |     |                 |                |              |                    |
| <i>HV Switching Station</i>   |     |                 |                |              |                    |
| <i>HV Transmission Conductors</i>   |     |                 |                |              |                    |
| <i>MV Substations</i>   |     |                 |                |              |                    |
| <i>MV Switching Stations</i>  |     |                 |                |              |                    |
| <i>MV Networks</i>  |     |                 |                |              |                    |
| <i>LV Networks</i>  |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Water Supply Infrastructure   |     | -               | -              | -            | -                  |
| <i>Dams and Weirs</i>   |     |                 |                |              |                    |
| <i>Boreholes</i>  |     |                 |                |              |                    |
| <i>Reservoirs</i>   |     |                 |                |              |                    |
| <i>Pump Stations</i>  |     |                 |                |              |                    |
| <i>Water Treatment Works</i>  |     |                 |                |              |                    |
| <i>Bulk Mains</i>   |     |                 |                |              |                    |
| <i>Distribution</i>   |     |                 |                |              |                    |
| <i>Distribution Points</i>  |     |                 |                |              |                    |
| <i>PRV Stations</i>   |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Sanitation Infrastructure   |     | -               | -              | -            | -                  |
| <i>Pump Station</i>   |     |                 |                |              |                    |
| <i>Reticulation</i>   |     |                 |                |              |                    |
| <i>Waste Water Treatment Works</i>  |     |                 |                |              |                    |
| <i>Outfall Sewers</i>   |     |                 |                |              |                    |
| <i>Toilet Facilities</i>  |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Solid Waste Infrastructure  |     | -               | -              | -            | -                  |
| <i>Landfill Sites</i>   |     |                 |                |              |                    |
| <i>Waste Transfer Stations</i>  |     |                 |                |              |                    |
| <i>Waste Processing Facilities</i>  |     |                 |                |              |                    |
| <i>Waste Drop-off Points</i>  |     |                 |                |              |                    |
| <i>Waste Separation Facilities</i>  |     |                 |                |              |                    |
| <i>Electricity Generation Facilities</i>  |     |                 |                |              |                    |
| <i>Capital Spares</i>   |     |                 |                |              |                    |
| Rail Infrastructure   |     | -               | -              | -            | -                  |
| <i>Rail Lines</i>   |     |                 |                |              |                    |

|  |   |   |   |   |
|--|---|---|---|---|
| <i>Rail Structures</i>                       |   |   |   |   |
| <i>Rail Furniture</i>                        |   |   |   |   |
| <i>Drainage Collection</i>                   |   |   |   |   |
| <i>Storm water Conveyance</i>                |   |   |   |   |
| <i>Attenuation</i>                           |   |   |   |   |
| <i>MV Substations</i>                        |   |   |   |   |
| <i>LV Networks</i>                           |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |
| Coastal Infrastructure                       | - | - | - | - |
| <i>Sand Pumps</i>                            |   |   |   |   |
| <i>Piers</i>                                 |   |   |   |   |
| <i>Revetments</i>                            |   |   |   |   |
| <i>Promenades</i>                            |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |
| Information and Communication Infrastructure | - | - | - | - |
| <i>Data Centres</i>                          |   |   |   |   |
| <i>Core Layers</i>                           |   |   |   |   |
| <i>Distribution Layers</i>                   |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |
| <b>Community Assets</b>                      | - | - | - | - |
| Community Facilities                         | - | - | - | - |
| <i>Halls</i>                                 |   |   |   |   |
| <i>Centres</i>                               |   |   |   |   |
| <i>Crèches</i>                               |   |   |   |   |
| <i>Clinics/Care Centres</i>                  |   |   |   |   |
| <i>Fire/Ambulance Stations</i>               |   |   |   |   |
| <i>Testing Stations</i>                      |   |   |   |   |
| <i>Museums</i>                               |   |   |   |   |
| <i>Galleries</i>                             |   |   |   |   |
| <i>Theatres</i>                              |   |   |   |   |
| <i>Libraries</i>                             |   |   |   |   |
| <i>Cemeteries/Crematoria</i>                 |   |   |   |   |
| <i>Police</i>                                |   |   |   |   |
| <i>Parks</i>                                 |   |   |   |   |
| <i>Public Open Space</i>                     |   |   |   |   |
| <i>Nature Reserves</i>                       |   |   |   |   |
| <i>Public Ablution Facilities</i>            |   |   |   |   |
| <i>Markets</i>                               |   |   |   |   |
| <i>Stalls</i>                                |   |   |   |   |
| <i>Abattoirs</i>                             |   |   |   |   |
| <i>Airports</i>                              |   |   |   |   |
| <i>Taxi Ranks/Bus Terminals</i>              |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |
| Sport and Recreation Facilities              | - | - | - | - |
| <i>Indoor Facilities</i>                     |   |   |   |   |
| <i>Outdoor Facilities</i>                    |   |   |   |   |
| <i>Capital Spares</i>                        |   |   |   |   |
| <b>Heritage assets</b>                       | - | - | - | - |
| Monuments                                    |   |   |   |   |
| Historic Buildings                           |   |   |   |   |
| Works of Art                                 |   |   |   |   |
| Conservation Areas                           |   |   |   |   |
| Other Heritage                               |   |   |   |   |
| <b>Investment properties</b>                 | - | - | - | - |
| Revenue Generating                           | - | - | - | - |

|   |   |   |   |   |
|---|---|---|---|---|
| <i>Improved Property</i>  |   |   |   |   |
| <i>Unimproved Property</i>  |   |   |   |   |
| Non-revenue Generating  | - | - | - | - |
| <i>Improved Property</i>  |   |   |   |   |
| <i>Unimproved Property</i>  |   |   |   |   |
| <b>Other assets</b>   | - | - | - | - |
| Operational Buildings   | - | - | - | - |
| <i>Municipal Offices</i>  |   |   |   |   |
| <i>Pay/Enquiry Points</i>   |   |   |   |   |
| <i>Building Plan Offices</i>  |   |   |   |   |
| <i>Workshops</i>  |   |   |   |   |
| <i>Yards</i>  |   |   |   |   |
| <i>Stores</i>   |   |   |   |   |
| <i>Laboratories</i>   |   |   |   |   |
| <i>Training Centres</i>   |   |   |   |   |
| <i>Manufacturing Plant</i>  |   |   |   |   |
| <i>Depots</i>   |   |   |   |   |
| <i>Capital Spares</i>   |   |   |   |   |
| Housing   | - | - | - | - |
| <i>Staff Housing</i>  |   |   |   |   |
| <i>Social Housing</i>   |   |   |   |   |
| <i>Capital Spares</i>   |   |   |   |   |
| <b>Biological or Cultivated Assets</b>  | - | - | - | - |
| Biological or Cultivated Assets   |   |   |   |   |
| <b>Intangible Assets</b>  | - | - | - | - |
| Servitudes  |   |   |   |   |
| Licences and Rights   | - | - | - | - |
| <i>Water Rights</i>   |   |   |   |   |
| <i>Effluent Licenses</i>  |   |   |   |   |
| <i>Solid Waste Licenses</i>   |   |   |   |   |
| <i>Computer Software and Applications</i>                                       |   |   |   |   |
| <i>Load Settlement Software Applications</i>                                    |   |   |   |   |
| <i>Unspecified</i>  |   |   |   |   |
| <b>Computer Equipment</b>   | - | - | - | - |
| Computer Equipment  |   |   |   |   |
| <b>Furniture and Office Equipment</b>   | - | - | - | - |
| Furniture and Office Equipment  |   |   |   |   |
| <b>Machinery and Equipment</b>  | - | - | - | - |
| Machinery and Equipment   |   |   |   |   |
| <b>Transport Assets</b>   | - | - | - | - |
| Transport Assets  |   |   |   |   |
| <b>Land</b>   | - | - | - | - |
| Land  |   |   |   |   |
| <b>Zoo's, Marine and Non-biological Animals</b>                                 | - | - | - | - |
| Zoo's, Marine and Non-biological Animals  |   |   |   |   |
| <b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b> | 1 | - | - | - |

**References**

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on.
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 aft
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 c

13.  $G = B + C + D + E + F$

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

|

check balance

-12 454 150







|   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |
|   |   |   | - | - |   |   |
| - | - | - | - | - | - | - |

1 upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

or annual financial statements audited (note: only where

on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

NC073 Emthanjeni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 08/11/2019

| Function   | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Medium Term Revenue and Expenditure Framework |                 |                        |                 |                        |                 |  |
|--|---------------------|----------------|------|----------------------|------|--------------------------|-------------|-----------------|---------------|---------------|--------------|---|-----------------|------------------------|-----------------|------------------------|-----------------|--|
|  |                     |                |      |                      |      |                          |             |                 |               |               |              | Budget Year 2019/20                           |                 | Budget Year +1 2020/21 |                 | Budget Year +2 2021/22 |                 |  |
|  |                     |                |      |                      |      |                          |             |                 |               |               |              | Original Budget                               | Adjusted Budget | Original Budget        | Adjusted Budget | Original Budget        | Adjusted Budget |  |
| <b>Parent municipality:</b>                                  |                     |                |      |                      |      |                          |             |                 |               |               |              |   |                 |                        |                 |                        |                 |  |
| <i>List all capital projects grouped by Function</i>         |                     |                |      |                      |      |                          |             |                 |               |               |              |   |                 |                        |                 |                        |                 |  |
|  |                     |                |      |                      |      |                          |             |                 |               |               |              |   |                 |                        |                 |                        |                 |  |
| <b>Entities:</b>   |                     |                |      |                      |      |                          |             |                 |               |               |              |   |                 |                        |                 |                        |                 |  |
| <i>List all capital projects grouped by Municipal Entity</i> |                     |                |      |                      |      |                          |             |                 |               |               |              |   |                 |                        |                 |                        |                 |  |
|  |                     |                |      |                      |      |                          |             |                 |               |               |              |   |                 |                        |                 |                        |                 |  |
| <b>Entity Name</b><br>Project name                           |                     |                |      |                      |      |                          |             |                 |               |               |              |   |                 |                        |                 |                        |                 |  |
|  |                     |                |      |                      |      |                          |             |                 |               |               |              |   |                 |                        |                 |                        |                 |  |

References  
 List all projects where approved budgets have been adjusted  
 Refer MFMA s30  
 Asset class as per table B9 and asset sub-class as per table SB18  
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13  
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

NC073 Emthanjeni - Supporting Table SB20 Not required - 08/11/2019

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

# Municipal Manager's quality certification

## 1.1 Municipal manager's quality certificate

I ISAAC 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

ISAAC VISSER

Municipal manager of Emthanjeni Municipality

Signature

[Handwritten Signature]

Date

21/11/2019