

EMTHANJENI MUNICIPALITY



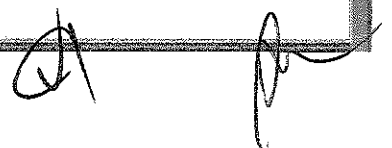
ADJUSTMENT BUDGET

2013 – 2014

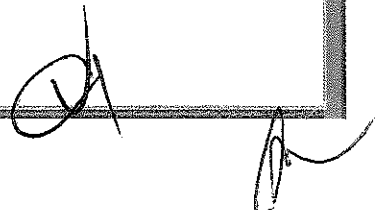
A handwritten signature or set of initials is located in the bottom right corner of the page, consisting of a large 'J' and some scribbles.

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Executive Mayor's Budget Speech

A handwritten signature in black ink, located in the bottom right corner of the page. The signature is stylized and appears to be a name, possibly "D.A." or similar, written in a cursive or semi-cursive style.

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

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

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The Budget: Executive Summary

Executive Summary

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

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

Below are several key issues were identified, which led to the preparation of the Adjustments Budget for 2013/14.

- Increase in Bulk Electricity Purchases
- Decrease in the Expenditure for the Development of IDP, SDBIP and linkage of the Strategic Plans to Capital and Operational Budgets
- Decrease in Collection Costs
- Decrease in Operating Grants and Subsidy expenses
- Decrease in Revenue from Electricity
- Decrease in Revenue from Traffic Fines due to the non – payment of fines
- Regional Bulk Infrastructure Grant (RBIG) did not receive allocated funds
- Increase in Councilors Remuneration.

Financial Implications:

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2013/2014. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

COGHSTA National Office summoned the Municipal Manager, Chief Financial Officer and the Director of Infrastructure Services to an MIG Spending Evaluation Meeting.

An amount of R15,324 million was originally allocated to Emthanjeni Municipality as per Division of Revenue Act no 2013/2014.

Due to the very slow spending of the MIG Expenditure and the Roads tenders that were only awarded during December 2013, COGHSTA made an assessment that Emthanjeni Municipality will not be able to spend the whole allocation of R15,324 million by end of June 2014. Hence this assessment, COGHSTA and the Municipality decided that an amount of R3,5 million will be stopped during the 2013/2014 MIG allocation.

This amount will be forfeited by Emthanjeni Municipality. If the spending patterns improved dramatically over the 2014/2015 financial year than Emthanjeni Municipality can apply for additional allocations during the 2014/2015 MTREF.

As a result of these changes the summary Adjustments Budget for 2013/2014 had also been affected by the stopping of the allocation.

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

1. The total of the Capital and Operating Adjustments Budget 2013/2014 decreases from R230 047 229 to R204 527 849
2. Bulk Electricity Purchases decrease from R43 085 500 to R40 931 225
3. Collection Costs decreases from R5 843 203 to R810 786
4. Contracted Services decrease from R7 911 316 to R6 185 236
5. Capital Acquisitions from Own Revenue increase from R7 656 631 to R7 935 709
which include the replacement of the Mayoral vehicle and the refuse truck that were purchased in the 2012/2013 financial year but which was only delivered during the first quarter of the 2013/2014 financial year.
6. General Expenses decrease from R24 108 797 to R24 059 029
7. The total Revenue Budget decreases from R222 753 671 to R194 171 521
8. Electricity Services Revenue decreases from R52 567 400 to R48 362 008
9. Other Revenue increases from R16 608 932 to R19 449 372
10. RBIG of R20 000 000 decreases to R0
11. MIG decreases from R15 324 000 to R11 824 000

**Extract of
Council
Resolutions**

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RAADSVERGADERING / COUNCIL MEETING
2014/03/04

10. NUWE MOSIES / VOORSTELLE / NEW MOTIONS / PROPOSALS

**10.1 EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2013/2014
FINANCIAL YEAR (5/1/13)**

1. Agtergrond / Background

Section 72 of the MFMA compels municipalities to undergo a mid-year budget and performance assessment.

The assessment report was tabled and approved by Council.

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

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2013/2014:

*Increase in Bulk Electricity Purchases
Decrease in the Expenditure for Development of IDP, SDBIP and Linkage of the Strategic Plans to Capital and Operational Budgets
Decrease in Collection Costs
Decrease in Operating Grants and Subsidy expenses
Decrease in Revenue from Electricity
Decrease in Revenue from Traffic Fines due to the non-payment of fines
?RBIG allocation that did not realize increase in Councilor Remuneration.*

2. Regsimplikasies / Legal Implications

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

**RAADSVERGADERING / COUNCIL MEETING
2014/03/04**

3. Finansiële Implikasies / Financial Implications

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2013/2014. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

COGHSTA National Office summoned the Municipal Manager, Chief Financial Officer and the Director of Infrastructure Services to an MIG Spending Evaluation Meeting.

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This amount will be forfeited by Emthanjeni Municipality. If the spending patterns improved dramatically over the 2014/2015 financial year than Emthanjeni Municipality can apply for additional allocations during the 2014/2015 MTREF.

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- 4. Contracted Services decrease from R7 911 316 to R6 185 236*
- 5. Capital Acquisitions from Own Revenue increase from R7 656 631 to R7 935 709 which include the replacement of the Mayoral vehicle and the refuse truck that were purchased in the 2012/2013 financial year but which was only delivered during the first quarter of the 2013/2014 financial year.*
- 6. General Expenses decrease from R24 108 797 to R24 059 029*
- 7. The total Revenue Budget decreases from R222 753 671 to R194 171 521*
- 8. Electricity Services Revenue decreases from R52 567 400 to R48 362 008*
- 9. Other Revenue increases from R16 608 932 to R19 449 372*
- 10. RBIG of R20 000 000 decreases to R0*
- 11. MIG decreases from R15 324 000 to R11 824 000*

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RAADSVERGADERING / COUNCIL MEETING
2014/03/04

4. Voorgestelde Aanbeveling / Proposed Recommendation

1. *That the Adjustments Budget for 2013/2014 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 recommendation be considered.

6. Aanhangsels / Attachments

The Operating Income and Expenditure by Functional Classification (Summary Report) for the Adjustments Budget for 2013/2014 is attached as RV 1 to RV 4

7. Besluit van die Raad / Resolution of Council

1. *That the Adjustments Budget for 2013/2014 be adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

Adjustment Budget Schedules

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

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands	1, 4												
Revenue - Standard													
<i>Governance and administration</i>		42 501	-	-	-	-	-	0	0	42 501	44 353	46 067	
Executive and council		3 305	-	-	-	-	-	-	-	3 305	3 719	3 768	
Budget and treasury office		39 155	-	-	-	-	-	(2)	(2)	39 154	40 589	42 247	
Corporate services		41	-	-	-	-	-	2	2	43	45	48	
<i>Community and public safety</i>		10 696	-	-	-	-	-	(2 765)	(2 765)	7 931	10 793	11 381	
Community and social services		1 137	-	-	-	-	-	-	-	1 137	1 162	1 197	
Sport and recreation		91	-	-	-	-	-	-	-	91	96	101	
Public safety		7 892	-	-	-	-	-	(2 765)	(2 765)	5 127	8 399	8 900	
Housing		520	-	-	-	-	-	-	-	520	21	21	
Health		1 056	-	-	-	-	-	-	-	1 056	1 114	1 163	
<i>Economic and environmental services</i>		18 948	-	-	-	-	-	(3 516)	(3 516)	15 432	14 944	14 477	
Planning and development		18 250	-	-	-	-	-	(3 516)	(3 516)	14 734	14 204	13 687	
Road transport		698	-	-	-	-	-	-	-	698	740	789	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		150 608	-	-	-	-	-	(22 301)	(22 301)	128 308	154 641	145 711	
Electricity		70 289	-	-	-	-	-	(1 365)	(1 365)	68 924	75 714	81 531	
Water		47 583	-	-	-	-	-	(20 936)	(20 936)	26 647	44 890	28 677	
Waste water management		20 447	-	-	-	-	-	-	-	20 447	21 264	22 189	
Waste management		12 289	-	-	-	-	-	-	-	12 289	12 772	13 311	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	222 753	-	-	-	-	-	(28 582)	(28 582)	194 172	224 730	217 637	
Expenditure - Standard													
<i>Governance and administration</i>		42 291	-	-	-	-	-	(2 677)	(2 677)	39 614	43 919	46 681	
Executive and council		12 506	-	-	-	-	-	(199)	(199)	12 307	13 142	13 911	
Budget and treasury office		17 105	-	-	-	-	-	(131)	(131)	16 974	17 370	18 441	
Corporate services		12 681	-	-	-	-	-	(2 348)	(2 348)	10 333	13 407	14 327	
<i>Community and public safety</i>		23 327	-	-	-	-	-	634	634	23 961	24 774	26 368	
Community and social services		7 755	-	-	-	-	-	2 465	2 465	10 220	8 265	8 827	
Sport and recreation		3 562	-	-	-	-	-	(9)	(9)	3 554	3 803	4 081	
Public safety		9 359	-	-	-	-	-	(1 476)	(1 476)	7 883	9 883	10 471	
Housing		2 441	-	-	-	-	-	(345)	(345)	2 096	2 601	2 771	
Health		209	-	-	-	-	-	-	-	209	222	231	
<i>Economic and environmental services</i>		24 009	-	-	-	-	-	(215)	(215)	23 794	23 859	25 431	
Planning and development		10 511	-	-	-	-	-	(706)	(706)	9 804	9 546	10 011	
Road transport		13 498	-	-	-	-	-	492	492	13 990	14 314	15 427	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		94 183	-	-	-	-	-	(55)	(55)	94 128	100 754	107 927	
Electricity		58 448	-	-	-	-	-	(1 233)	(1 233)	57 215	62 727	67 427	
Water		10 801	-	-	-	-	-	361	361	11 162	11 469	12 217	
Waste water management		11 519	-	-	-	-	-	505	505	12 024	12 286	13 097	
Waste management		13 415	-	-	-	-	-	312	312	13 727	14 273	15 197	
<i>Other</i>		2 198	-	-	-	-	-	(1)	(1)	2 198	2 323	2 459	
Total Expenditure - Standard	3	186 009	-	-	-	-	-	(2 314)	(2 314)	183 695	195 629	208 881	
Surplus/ (Deficit) for the year		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747	

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, 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

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

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2014/15	+2 2015/16
R thousands												
Revenue By Source												
Property rates	2	21 373	-	-	-	-	-	-	-	21 373	22 655	24 015
Property rates - penalties & collection charges										-	-	-
Service charges - electricity revenue	2	52 567	-	-	-	-	-	(4 205)	(4 205)	48 362	56 463	60 734
Service charges - water revenue	2	23 401	-	-	-	-	-	(936)	(936)	22 465	24 053	25 497
Service charges - sanitation revenue	2	13 047	-	-	-	-	-	-	-	13 047	13 830	14 859
Service charges - refuse revenue	2	7 712	-	-	-	-	-	-	-	7 712	8 174	8 665
Service charges - other		147	-	-	-	-	-	-	-	147	154	163
Rental of facilities and equipment		529	-	-	-	-	-	-	-	529	561	595
Interest earned - external investments		792	-	-	-	-	-	1	1	793	809	857
Interest earned - outstanding debtors		741	-	-	-	-	-	(1)	(1)	740	741	741
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		7 543	-	-	-	-	-	(2 765)	(2 765)	4 779	8 030	8 511
Licences and permits		1 230	-	-	-	-	-	0	0	1 230	1 304	1 382
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		40 495	-	-	-	-	-	-	-	40 495	39 653	40 197
Other revenue	2	16 713	-	-	-	-	-	2 824	2 824	19 537	17 917	19 401
Gains on disposal of PPE		80	-	-	-	-	-	-	-	80	80	70
Total Revenue (excluding capital transfers and contributions)		186 371	-	-	-	-	-	(5 082)	(5 082)	181 290	194 424	205 488
Expenditure By Type												
Employee related costs		59 618	-	-	-	-	-	1 422	1 422	61 039	62 572	66 630
Remuneration of councillors		3 918	-	-	-	-	-	237	237	4 154	4 172	4 443
Debt impairment		8 627	-	-	-	-	-	-	-	8 627	9 145	9 875
Depreciation & asset impairment		8 479	-	-	-	-	-	(10)	(10)	8 469	8 987	9 706
Finance charges		933	-	-	-	-	-	97	97	1 030	636	329
Bulk purchases		44 159	-	-	-	-	-	(2 154)	(2 154)	42 005	47 551	51 335
Other materials		8 178	-	-	-	-	-	31	31	8 209	8 530	9 200
Contracted services		7 026	-	-	-	-	-	(1 726)	(1 726)	5 300	7 366	7 808
Transfers and grants		12 422	-	-	-	-	-	2 508	2 508	14 930	13 163	13 949
Other expenditure		32 649	-	-	-	-	-	(2 719)	(2 719)	29 931	33 506	35 607
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		186 009	-	-	-	-	-	(2 314)	(2 314)	183 695	195 629	208 886
Surplus/(Deficit)		363	-	-	-	-	-	(2 768)	(2 768)	(2 405)	(1 205)	(3 398)
Transfers recognised - capital		36 382	-	-	-	-	-	(23 500)	(23 500)	12 882	30 386	12 145
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		36 745	-	-	-	-	-	(26 268)	(26 268)	10 477	29 101	8 747

References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SB1
- 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 B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - WATER		20 000	-	-	-	-	-	(20 000)	(20 000)	-	16 813	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	20 000	-	-	-	-	-	(20 000)	(20 000)	-	16 813	-
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		221	-	-	-	-	-	277	277	488	234	248
Vote 2 - FINANCE AND ADMINISTRATION		1 959	-	-	-	-	-	-	-	1 959	2 076	2 201
Vote 3 - PLANNING AND DEVELOPMENT		15 344	-	-	-	-	(3 500)	-	(3 500)	11 844	12 629	12 168
Vote 4 - HEALTH		21	-	-	-	-	-	-	-	21	23	24
Vote 5 - COMMUNITY AND SOCIAL SERVICES		728	-	-	-	-	-	16	16	743	846	897
Vote 6 - PUBLIC SAFETY		510	-	-	-	-	-	-	-	510	588	596
Vote 7 - SPORT AND RECREATION		101	-	-	-	-	-	-	-	101	107	113
Vote 8 - ROAD TRANSPORT		3 519	-	-	-	-	-	(300)	(300)	3 219	3 601	3 653
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		55	-	-	-	-	-	302	302	357	58	62
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ELECTRICITY		505	-	-	-	-	-	-	-	505	520	540
Vote 14 - WATER		1 076	-	-	-	-	-	-	-	1 076	904	20
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	42 381	-
Capital single-year expenditure sub-total		24 039	-	-	-	-	(3 500)	295	(3 205)	20 833	63 947	20 521
Total Capital Expenditure - Vote		44 039	-	-	-	-	(3 500)	(19 765)	(23 205)	20 833	80 760	20 521
Capital Expenditure - Standard												
Governance and administration		2 180	-	-	-	-	-	277	277	2 457	2 311	2 449
Executive and council		221	-	-	-	-	-	277	277	488	234	248
Budget and treasury office		1 479	-	-	-	-	-	-	-	1 479	1 588	1 667
Corporate services		479	-	-	-	-	-	-	-	479	508	539
Community and public safety		1 360	-	-	-	-	-	16	16	1 375	1 543	1 630
Community and social services		728	-	-	-	-	-	16	16	743	846	897
Sport and recreation		101	-	-	-	-	-	-	-	101	107	113
Public safety		510	-	-	-	-	-	-	-	510	588	596
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		21	-	-	-	-	-	-	-	21	23	24
Economic and environmental services		18 863	-	-	-	-	(3 500)	(300)	(3 800)	15 063	16 230	15 820
Planning and development		15 344	-	-	-	-	(3 500)	-	(3 500)	11 844	12 629	12 168
Road transport		3 519	-	-	-	-	-	(300)	(300)	3 219	3 601	3 653
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		21 636	-	-	-	-	(20 000)	302	(19 698)	1 938	18 295	622
Electricity		505	-	-	-	-	-	-	-	505	520	540
Water		21 076	-	-	-	-	(20 000)	-	(20 000)	1 076	904	20
Waste water management		55	-	-	-	-	-	302	302	357	58	62
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	44 039	-	-	-	-	(23 500)	295	(23 205)	20 833	38 379	20 521
Funded by:												
National Government		36 382	-	-	-	-	(23 500)	-	(23 500)	12 882	30 306	12 145
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	36 382	-	-	-	-	(23 500)	-	(23 500)	12 882	30 306	12 145
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 657	-	-	-	-	-	295	295	7 951	8 073	8 376
Total Capital Funding		44 039	-	-	-	-	(23 500)	295	(23 205)	20 833	38 379	20 521

References

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

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

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		2 585								2 585	2 844	3 000
Call investment deposits	1	10 716	--	--	--	--	--	(3 062)	(3 062)	7 654	11 788	12 866
Consumer debtors	1	12 037	--	--	--	--	--	--	--	12 037	9 171	18 566
Other debtors		8 558								8 558	9 243	9 400
Current portion of long-term receivables		--								--	--	--
Inventory		43 301								43 301	45 899	47 900
Total current assets		77 197	--	--	--	--	--	(3 062)	(3 062)	74 135	78 943	91 726
Non current assets												
Long-term receivables		--								--	--	--
Investments		--								--	--	--
Investment property		4 272								4 272	4 272	4 272
Investment in Associate		--								--	--	--
Property, plant and equipment	1	888 993	--	--	--	--	--	(23 205)	(23 205)	865 788	942 332	942 620
Agricultural		--								--	--	--
Biological		--								--	--	--
Intangible		1 166								1 166	1 283	1 400
Other non-current assets		177								177	168	150
Total non current assets		894 608	--	--	--	--	--	(23 205)	(23 205)	871 402	948 055	948 440
TOTAL ASSETS		971 805	--	--	--	--	--	(26 268)	(26 268)	945 537	1 026 998	1 040 176
LIABILITIES												
Current liabilities												
Bank overdraft		1 251								1 251	1 026	1 020
Borrowing		1 296	--	--	--	--	--	--	--	1 296	1 374	1 400
Consumer deposits		1 899								1 899	1 932	2 000
Trade and other payables		10 666	--	--	--	--	--	--	--	10 666	11 306	11 200
Provisions		1 920								1 920	2 017	2 100
Total current liabilities		17 032	--	--	--	--	--	--	--	17 032	17 654	17 830
Non current liabilities												
Borrowing	1	10 543	--	--	--	--	--	--	--	10 543	11 176	1 310
Provisions	1	32 259	--	--	--	--	--	--	--	32 259	34 194	35 290
Total non current liabilities		42 802	--	--	--	--	--	--	--	42 802	45 370	36 610
TOTAL LIABILITIES		59 834	--	--	--	--	--	--	--	59 834	63 024	54 440
NET ASSETS	2	911 971	--	--	--	--	--	(26 268)	(26 268)	885 703	963 974	985 736
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		640 664	--	--	--	--	--	(26 268)	(26 268)	614 396	692 667	704 970
Reserves		271 307	--	--	--	--	--	--	--	271 307	271 307	271 300
TOTAL COMMUNITY WEALTH/EQUITY		911 971	--	--	--	--	--	(26 268)	(26 268)	885 703	963 974	976 270

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/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 B7 Adjustments Budget Cash Flows - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		125 472						13 935	13 935	139 107	125 425	135 072
Government - operating	1	40 556					(61)	(61)	40 495	39 772	40 376	
Government - capital	1	36 382					(23 500)	(23 500)	12 882	30 306	12 145	
Interest		793					76	76	869	825	880	
Dividends		1					239	239	240	1	2	
Payments												
Suppliers and employees		(128 441)					(19 960)	(19 960)	(148 401)	(132 269)	(135 658)	
Finance charges		(933)					(97)	(97)	(1 030)	(636)	(329)	
Transfers and Grants	1	(13 573)					(1 357)	(1 357)	(14 930)	(14 388)	(16 009)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 957	-	-	-	-	(30 726)	(30 726)	29 231	48 736	36 486	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		12					68	68	80	80	70	
Decrease (Increase) in non-current debtors		=					-	-	-	=	=	
Decrease (increase) other non-current receivables		=					-	-	-	25	27	
Decrease (increase) in non-current investments		=					-	-	-	-	-	
Payments												
Capital assets		(39 634)					18 816	18 816	(20 818)	(35 591)	(35 622)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39 622)	-	-	-	-	18 884	18 884	(20 738)	(35 486)	(35 525)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		=					-	-	-	-	-	
Borrowing long term/refinancing		=					-	-	-	-	-	
Increase (decrease) in consumer deposits		111					-	-	111	118	121	
Payments												
Repayment of borrowing		(2 536)					-	-	(2 538)	(2 741)	(2 946)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 427)	-	-	-	-	-	-	(2 427)	(2 623)	(2 827)	
NET INCREASE/ (DECREASE) IN CASH HELD		17 908	-	-	-	-	(11 841)	(11 841)	6 067	10 627	(1 866)	
Cash/cash equivalents at the year begin:	2	(8 456)					-	-	(8 456)	9 452	20 079	
Cash/cash equivalents at the year end:	2	9 452					-	-	(2 389)	20 079	18 212	

References

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

NC073 Emthanjeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2014

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

References

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

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

Description	Ref	Budget Year 2013/14										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		A	7	8	9	10	11	12	13	14	Budget	Budget	
R thousands		A1	B	C	D	E	F	G	H				
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	39 852	--	--	--	--	(23 500)	(308)	(23 800)	15 252	32 151	14 905	
Infrastructure - Road transport		2 670	--	--	--	--	--	(360)	(300)	2 370	2 730	2 760	
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Water		21 055	--	--	--	--	(20 000)	--	(20 000)	1 055	16 813	--	
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Other		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure		23 725	--	--	--	--	(20 000)	(300)	(20 300)	3 425	19 543	2 760	
Community		15 324	--	--	--	--	(3 500)	--	(3 500)	11 824	12 608	12 145	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		--	--	--	--	--	--	--	--	--	--	--	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	--	--	--	--	--	
Total Removal of Existing Assets to be adjusted	2	4 987	--	--	--	--	--	579	579	5 566	6 228	5 818	
Infrastructure - Road transport		820	--	--	--	--	--	--	--	820	840	860	
Infrastructure - Electricity		505	--	--	--	--	--	--	--	505	520	540	
Infrastructure - Water		18	--	--	--	--	--	--	--	18	19	20	
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Other		55	--	--	--	--	--	302	302	357	58	62	
Infrastructure		1398	--	--	--	--	--	302	302	1 700	1 437	1 482	
Community		828	--	--	--	--	--	--	--	828	953	1 018	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		2 780	--	--	--	--	--	277	277	3 037	3 838	3 124	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	--	--	--	--	--	
Total Capital Expenditure to be adjusted	4	3 490	--	--	--	--	--	(300)	(300)	3 190	3 570	3 820	
Infrastructure - Road transport		505	--	--	--	--	--	--	--	505	520	540	
Infrastructure - Electricity		21 076	--	--	--	--	(20 000)	--	(20 000)	1 076	16 832	20	
Infrastructure - Water		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure - Sanitation		55	--	--	--	--	--	302	302	357	58	62	
Infrastructure - Other		--	--	--	--	--	--	--	--	--	--	--	
Infrastructure		25 126	--	--	--	--	(20 000)	2	(19 998)	5 128	20 980	4 242	
Community		16 152	--	--	--	--	(3 500)	--	(3 500)	12 652	13 591	13 155	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		2 780	--	--	--	--	--	277	277	3 037	3 838	3 124	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
Intangibles		--	--	--	--	--	--	--	--	--	--	--	
TOTAL CAPITAL EXPENDITURE to be adjusted	2	44 038	--	--	--	--	(23 500)	279	(23 221)	28 918	38 379	20 521	
ASSET REGISTER SUMMARY - PPE (NDV)													
Infrastructure - Road transport	5	316 765	--	--	--	--	--	--	--	316 765	354 984	313 859	
Infrastructure - Electricity		55 118	--	--	--	--	--	--	--	55 118	55 425	60 837	
Infrastructure - Water		105 790	--	--	--	--	--	--	--	105 790	128 135	116 858	
Infrastructure - Sanitation		2 045	--	--	--	--	--	--	--	2 045	2 167	2 291	
Infrastructure - Other		600 065	--	--	--	--	--	--	--	600 065	636 326	628 156	
Infrastructure		2 045	--	--	--	--	--	--	--	2 045	2 167	2 291	
Community		224 026	--	--	--	--	--	--	--	224 026	257 285	287 675	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		--	--	--	--	--	--	--	--	--	--	--	
Other assets		64 901	--	--	--	--	--	--	--	64 901	65 595	66 292	
Intangibles		1 166	--	--	--	--	--	--	--	1 166	1 281	1 406	
Agricultural Assets		--	--	--	--	--	--	--	--	--	--	--	
Biological assets		--	--	--	--	--	--	--	--	--	--	--	
TOTAL ASSET REGISTER SUMMARY - PPE (NDV)	5	890 159	--	--	--	--	--	--	--	890 159	945 615	944 026	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment	3	8 479	--	--	--	--	--	(10)	(10)	8 469	8 987	9 705	
Repairs and Maintenance by asset class		12 840	--	--	--	--	--	--	--	12 840	12 800	13 455	
Infrastructure - Road transport		1 509	--	--	--	--	--	--	--	1 509	1 577	1 677	
Infrastructure - Electricity		1 728	--	--	--	--	--	--	--	1 728	1 829	1 944	
Infrastructure - Water		819	--	--	--	--	--	--	--	819	896	910	
Infrastructure - Sanitation		779	--	--	--	--	--	--	--	779	814	865	
Infrastructure - Other		777	--	--	--	--	--	--	--	777	812	863	
Infrastructure		5 610	--	--	--	--	--	--	--	5 610	5 888	6 259	
Community		1 777	--	--	--	--	--	--	--	1 777	1 858	1 975	
Heritage assets		--	--	--	--	--	--	--	--	--	--	--	
Investment properties		172	--	--	--	--	--	--	--	172	180	191	
Other assets		4 481	--	--	--	--	--	--	--	4 481	4 683	5 031	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	20 519	--	--	--	--	--	(10)	(10)	20 509	21 598	23 162	
% of capital exp on renewal of assets		11.3%	0.0%							26.7%	16.2%	27.4%	
Renewal of existing assets as % of deprec		58.6%	0.0%							65.7%	69.3%	57.9%	
R&M as a % of PPE		1.4%	0.0%							1.4%	1.3%	1.4%	
Renewal and R&M as a % of PPE		1.5%	0.0%							2.0%	2.0%	2.0%	

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Most reconcile to total capital expenditure on Budgeted Capital Expenditure
- Most reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by Emzose leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional cash-backed non-capital funds/asset funds (MFMA section 18(1)(b) and section 28(2)(f)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increase of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts - 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A12 etc) + G

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

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
Household service targets (000)	1											
Water:												
Piped water inside dwelling		9								9	8652 6375	8905
Piped water inside yard (but not in dwelling)		0								0	565	579
Using public tap (at least min.service level)	2	0								0	586 115	570
Other water supply (at least min.service level)		0								0		1
<i>Minimum Service Level and Above sub-total</i>		10								10	11	11
Using public tap (< min.service level)	3										0	0
Other water supply (< min.service level)	3,4										0	0
No water supply											0	0
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	10								10	11	11
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		7 285								7 288	7 406	7 550
Flush toilet (with septic tank)		1 627								1 627	1 742	1 800
Chemical toilet		693								693	808	800
PIT toilet (ventilated)		450								450	565	612
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>		10 053								10 058	10 518	10 662
Bucket toilet		513								513	628	628
Other toilet provisions (< min.service level)		450								450	565	565
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>		963								963	1 193	1 183
Total number of households	5	11 021								11 021	11 711	12 055
Energy:												
Electricity (at least min. service level)		3 768								3 768	3 853	3 922
Electricity - prepaid (> min.service level)		5 443								5 443	5 566	5 680
<i>Minimum Service Level and Above sub-total</i>		9 211								9 211	9 419	9 602
Electricity (< min.service level)		461								461	576	580
Electricity - prepaid (< min. service level)		450								450	565	580
Other energy sources												
<i>Below Minimum Service Level sub-total</i>		911								911	1 141	1 160
Total number of households	5	10 121								10 121	10 581	10 762
Refuse:												
Removed at least once a week (min.service)		10 121								10 121	10 581	10 702
<i>Minimum Service Level and Above sub-total</i>		10 121								10 121	10 581	10 702
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	10 121								10 121	10 581	10 702
Households receiving Free Basic Service	15											
Water (6 kilolitre per household per month)		8 771								8 771	8 886	9 000
Sanitation (free minimum level service)		3 300								3 300	3 300	3 750
Electricity/other energy (50kwh per household per month)		3 300								3 300	3 300	3 750
Refuse (removed at least once a week)		3 300								3 300	3 300	3 750
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitre per household per month)		5 469								5 469	5 672	5 860
Sanitation (free sanitation service)		4 985								4 985	5 004	5 605
Electricity/other energy (50kwh per household per month)		1 344								1 344	1 504	1 680
Refuse (removed once a week)		3 108								3 108	3 494	3 756
Total cost of FBS provided (minimum social package)		14 906								14 906	16 475	17 015
Highest level of free service provided												
Property rates (R000 value threshold)		18 000								18 000	18 000	18 000
Water (kilolitre per household per month)		6								8	6	8
Sanitation (kilolitre per household per month)												
Sanitation (Rand per household per month)		126								126	123	133
Electricity (kw per household per month)		50								50	50	50
Refuse (average litres per week)		78								78	83	83
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)												
Water		5 469								5 469	5 872	5 985
Sanitation		4 985								4 985	5 004	5 605
Electricity/other energy		1 344								1 344	1 504	1 680
Refuse		3 108								3 108	3 494	3 756
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of free services provided (total social package)	6	14 906								14 906	16 475	17 206

References:

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 26(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
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 Emthanjeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2014

Description	Ref	Budget Year 2013/14										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Net. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		A	6	7	8	9	10	11	12	13	Budget	Budget	
		A1	B	C	D	E	F	G	H				
R thousands													
REVENUE ITEMS													
Property rates													
Total Property Rates		46 552	-	-	-	-	-	-	-	46 552	46 346	52 305	
Less Revenue Foregone		25 179	-	-	-	-	-	-	-	25 179	25 690	28 291	
Net Property Rates		21 373	-	-	-	-	-	-	-	21 373	22 655	24 015	
Service charges - electricity revenue													
Total Service charges - electricity revenue		52 587	-	-	-	-	(4 205)	(4 205)	48 382	48 362	56 463	66 734	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - electricity revenue		52 587	-	-	-	-	(4 205)	(4 205)	48 382	48 362	56 463	66 734	
Service charges - water revenue													
Total Service charges - water revenue		23 401	-	-	-	-	(936)	(936)	22 465	22 465	24 053	26 487	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - water revenue		23 401	-	-	-	-	(936)	(936)	22 465	22 465	24 053	26 487	
Service charges - sanitation revenue													
Total Service charges - sanitation revenue		13 047	-	-	-	-	-	-	13 047	13 047	13 630	14 659	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - sanitation revenue		13 047	-	-	-	-	-	-	13 047	13 047	13 630	14 659	
Service charges - refuse revenue													
Total refuse removal revenue		7 712	-	-	-	-	-	-	7 712	7 712	8 174	8 665	
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-	
Less Revenue Foregone		-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - refuse revenue		7 712	-	-	-	-	-	-	7 712	7 712	8 174	8 665	
Other Revenue By Source													
Fuel levy		-	-	-	-	-	-	-	-	-	-	-	
Other revenue	3	16 713	-	-	-	-	2 824	2 824	19 537	19 537	17 917	19 401	
Total 'Other' Revenue	1	16 713	-	-	-	-	2 824	2 824	19 537	19 537	17 917	19 401	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		40 143	-	-	-	-	(816)	816	40 952	42 060	44 226	54 226	
Pension and UIF Contributions		7 719	-	-	-	-	149	149	7 867	8 112	8 649	10 649	
Medical Aid Contributions		2 622	-	-	-	-	(17)	(17)	2 605	2 789	2 974	3 674	
Overtime		(1 629)	-	-	-	-	26	26	1 659	1 736	1 834	2 334	
Performance Bonus		-	-	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		1 594	-	-	-	-	141	141	1 735	1 619	1 724	2 224	
Cellphone Allowance		409	-	-	-	-	31	31	441	432	480	580	
Housing Allowances		166	-	-	-	-	(6)	(6)	160	209	213	263	
Other benefits and allowances		1 421	-	-	-	-	156	156	1 571	1 513	1 631	2 131	
Payments in lieu of leave		3 203	-	-	-	-	138	138	3 341	3 046	3 265	4 065	
Long service awards		-	-	-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		586	-	-	-	-	-	-	685	726	785	985	
sub-total	4	59 618	-	-	-	-	1 422	1 422	61 039	62 572	66 539	80 539	
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-	
Total Employee related costs	1	59 618	-	-	-	-	1 422	1 422	61 039	62 572	66 539	80 539	
Contributions recognised - capital													
Less contributions by contractor		-	-	-	-	-	-	-	-	-	-	-	
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		63 900	-	-	-	-	(10)	(10)	53 580	56 816	61 361	76 361	
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-	
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-	
Depreciation resulting from revaluation of PPE		45 121	-	-	-	-	-	-	45 121	47 826	51 650	63 650	
Total Depreciation & asset impairment	1	8 479	-	-	-	-	(10)	(10)	8 469	8 367	9 766	12 366	
Bulk purchases													
Electricity		43 096	-	-	-	-	(2 154)	(2 154)	40 931	46 532	50 296	62 296	
Water		3 614	-	-	-	-	-	-	1 074	1 019	1 096	1 396	
Total bulk purchases	1	44 159	-	-	-	-	(2 154)	(2 154)	42 005	47 551	51 335	63 635	
Contracted services													
Less services provided by contractor		7 026	-	-	-	-	(1 726)	(1 726)	5 300	7 366	7 808	9 808	
sub-total	1	7 026	-	-	-	-	(1 726)	(1 726)	5 300	7 366	7 808	9 808	
Allocations to organs of state:													
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total contracted services		7 026	-	-	-	-	(1 726)	(1 726)	5 300	7 366	7 808	9 808	
Other Expenditure By Type													
Repairs and maintenance		12 049	-	-	-	-	32 902	(38)	12 002	12 008	13 455	16 455	
Collection costs		1 699	-	-	-	-	-	-	1 695	1 798	1 942	2 442	
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-	
Consultant fees		-	-	-	-	-	-	-	-	-	-	-	
Audit fees		2 466	-	-	-	-	-	-	2 465	2 847	2 905	3 405	
General expenses	3.5	16 441	-	-	-	-	(14 721)	(14 721)	1 727	16 763	17 404	21 404	
Total Other Expenditure	1	32 649	-	-	-	-	(2 719)	(2 719)	5 889	33 506	35 607	43 607	

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a preferential nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/suspense funds (section 19(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts = 'Other' Adjustments proposed to be approved, including revenue water-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see
12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1/2 eb) + G

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

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days												
Other current investments > 90 days		10 716					(3 062)	(3 062)	7 654	11 788	12 861	
Total Call investment deposits	1	10 716					(3 062)	(3 062)	7 654	11 788	12 861	
Consumer debtors												
Consumer debtors		79 038							79 038	83 781	85 096	
Less: provision for debt impairment		67 001							67 001	74 610	86 534	
Total Consumer debtors	1	12 037							12 037	9 171	18 565	
Debt impairment provision												
Balance at the beginning of the year		59 822							59 822	67 001	74 610	
Contributions to the provision		7 178							7 178	7 609	(6 876)	
Bad debts written off												
Balance at end of year		67 001							67 001	74 610	86 534	
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 407 492					(23 205)	(23 205)	1 384 286	1 491 944	1 501 937	
Leases recognised as PPE		50							50	53	57	
Less: Accumulated depreciation		518 548							518 548	548 661	559 369	
Total Property, plant & equipment	1	888 993					(23 205)	(23 205)	1 902 884	942 332	942 626	
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		1 296							1 296	1 374	1 400	
Total Current liabilities - Borrowing		1 296							1 296	1 374	1 400	
Trade and other payables												
Creditors		5 924							5 924	6 279	6 400	
Unspent conditional grants and receipts		1 272							1 272	1 348	1 060	
VAT		3 470							3 470	3 679	3 800	
Total Trade and other payables	1	10 666							10 666	11 306	11 260	
Non current liabilities - Borrowing												
Borrowing		10 486							10 486	11 176	1 317	
Finance leases (including PPP asset element)		57							57	51	62	
Total Non current liabilities - Borrowing	3	10 543							10 543	11 176	1 317	
Provisions - non current												
Retirement benefits		28 224							29 224	30 377	31 985	
List other major items												
Refuse landfill site rehabilitation		3 035							3 035	3 217	3 299	
Other												
Total Provisions - non current		32 259							32 259	34 194	35 294	
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		584 785							584 785	639 329	685 244	
Appropriations to Reserves		10 735							10 735	15 333	1 881	
Transfers from Reserves												
Depreciation offsets		8 399							8 399	8 903	9 105	
Other adjustments		36 745					(26 268)	(26 268)	10 477	26 101	8 747	
Accumulated Surplus/(Deficit)	1	640 664					(26 268)	(26 268)	614 396	692 667	704 971	
Reserves												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves (ifc)												
Revaluation		271 307							271 307	271 307	271 307	
Total Reserves	2	271 307							271 307	271 307	271 307	
TOTAL COMMUNITY WEALTH/EQUITY	2	911 971						(26 268)	(26 268)	885 703	963 974	976 278
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services												
2010 World Cup												

References

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

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

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

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

Description	Unit of measurement	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget	
Vote 1 - Executive and Council													
Function 1 - Governance													
Sub-function 1 - Office of the Municipal													
our community and do on-going oversight of our service	No of performance reports	2.0%									0	0	0
To continuously review the accountable and	% completed	3.0%											
Sub-function 2 - Council													
committee for approval by end June	committee	2.0%									0	0	0
Submit quarterly performance reports to of the	No of performance reports	1.0%											
Sub-function 3 - Internal audit Section													
the council	submitted to the council	2.0%											
Implement public education campaigns on municipal	No of education campaigns	1.0%									0	0	0
Function 2 - Local Economic Development													
Sub-function 1 - Economic Development													
municipal area	No meetings	1.0%											
Awareness programmes through exhibitions	Number of campaigns	2.0%									0	0	0
Sub-function 2 - Office of the Mayor													
Compile a rural development strategy	Strategy approved	2.0%									0	0	0
Establish commonage committee	Committee established	2.0%											
Sub-function 3 - Public Safety													
Department of Community Safety and the District to	Number of plans	1.0%											
Inspect and assess infrastructure and role players to	Number of reports	1.0%									0	0	0
Vote 2 - Finance and Admin													
Function 1 - Directorate Chief Financial Officer													
Sub-function 1 - Directorate CFO													
August to the Auditor-General	Statements submitted	4.0%									0	0	0
Monthly financial reporting to council	No of reports	2.0%											
Sub-function 2 - Financial Services													
Compilation of a Revenue Enhancement Strategy	% Completion	3.0%											
Achievement of a payment percentage of above 80%	Payment %	5.0%									0	0	0
Sub-function 3 - Assessment Rates													
of May	Valuation Roll completed	4.0%									0	0	0
Prepare and submit the adjustments budget by the	Approved, main, &	3.0%											
Function 2 - Public Participation													
Sub-function 1 - DCCBS													
indigent application process	Workshop held	3.0%											
Compile contingency plans for all municipal	Number of plans	2.0%									0	0	0
Sub-function 2 - Public Safety													
collection	Number of staff appointed	3.0%									0	0	0
Road safety awareness campaigns held in all wards	Number of campaigns	2.0%											
Sub-function 3 - Community Services													
Participate in annual National Arive Alive Programme	Number of joint operations	2.0%											
Speed law enforcement (direct prosecution)	# of enforcement sessions	2.0%									0	0	0
Vote 3 - Basic Service Delivery													
Function 1 - Infrastructure Services													
Sub-function 1 - Directorate Infrastructure													
applications within 30 days for buildings less than	within the required time	1.0%											
Implement the De Aar and Hanover housing project	Number of sites serviced	3.0%									0	0	0
Sub-function 2 - Water													
Implementation of the WCWDM project funded by DWA	budget spent	4.0%									0	0	0
Spent the approved maintenance budget for water	budget for water spent	4.0%											
Sub-function 3 - Water and Waste Water													
Planning of new boreholes for De Aar	agreements with farmers	4.0%											
Water quality as per blue drop	% water quality level	0.0%											
Function 2 - Waste Water Management													
Sub-function 1 - Waste Water Management													
sewerage infrastructure to upgrade UDS sanitation	council by end June	3.0%									0	0	0
Spent the approved maintenance budget for	budget for sanitation spent	2.0%											
Sub-function 2 - Road Transport													
Construct new tar roads	No of kilometers constructed	4.0%											
Spent the approved maintenance budget for roads	budget for roads and	2.0%									#VALUE!	#VALUE!	#VALUE!
Sub-function 3 - Infrastructural Services													
for the project approval for the application of permits for	MIG by end June	3.0%									0	0	0
Electricity Master plan	Completed plan	5.0%											
And so on for the rest of the Votes													

References

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

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

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	B	B	B					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.1%	1.6%	2.1%	1.9%	0.0%	1.9%	1.7%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	96.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	6.6%	6.0%	2.1%	3.9%	0.0%	3.9%	4.1%	0.5%
Liquidity									
Current Ratio	Current assets/current liabilities	427.4%	287.4%	360.1%	453.2%	0.0%	435.3%	447.2%	514.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	427.4%	287.4%	360.1%	5252.5%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	37.9%	38.5%	58.3%	0.8	0.0	0.6	0.8	0.9
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	86.9%	90.1%	103.1%	103.1%			86.3%	81.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	86.9%	90.1%	103.1%	11.1%	0.0%	11.4%	9.5%	13.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	93.0%	99.0%	99.0%	100.0%			100.0%	100.0%
Creditors to Cash		181.7%	292.0%	-64.9%	112.8%	0.0%	-446.4%	56.3%	61.5%
Other Indicators									
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source								
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.0%	32.8%	33.7%	32.0%	0.0%	33.7%	32.2%	32.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.6%	6.2%		6.5%	0.0%	6.6%	6.5%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	47.3%	49.6%	5.8%	5.0%	0.0%	5.2%	4.9%	4.9%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	2784.9%	3451.2%	3476.9%	4319.5%	0.0%	4169.0%	4722.3%	5043.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	60.9%	51.4%	25.5%	6.5%	0.0%	6.6%	4.7%	9.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	60.2%	92.7%	-83.1%	0.1	0.0	0.0	0.1	0.1

References

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

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

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population					36 000	36 000	36 000			
Females aged 5 - 14					6 000	6 000	6 000			
Males aged 5 - 14					6 000	6 000	6 000			
Females aged 15 - 34					5 000	5 000	5 000			
Males aged 15 - 34					5 000	5 000	5 000			
Unemployment					14 000	14 000	14 000			
Monthly Household Income (No. of households)										
None	1, 12									
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R5 400										
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 080 per household per month	13				7	7	7			
Insert description	2				6	6	6			
Household/demographic (000)										
Number of people in municipal area					2	2	2			
Number of poor people in municipal area					2	2	2			
Number of households in municipal area					2	2	2			
Number of poor households in municipal area					2	2	2			
Definition of poor household (R per month)					3 800	3 800	3 800			
Housing statistics										
Formal	3				1 845	1 845	1 845			
Informal										
Total number of households	4				1 845	1 845	1 845			
Dwellings provided by municipality										
Dwellings provided by province	5									
Dwellings provided by private sector										
Total new housing dwellings										
Economic										
Inflation/inflation outlook (CPIX)	6									
Interest rate - borrowing					6.0%	6.0%	6.0%			
Interest rate - investment					11.5%	11.5%	11.5%			
Remuneration increases					7.5%	7.0%	8.0%			
Consumption growth (electricity)					0.0%	0.0%	0.0%			
Consumption growth (water)					-40.0%	-40.0%	0.0%			
Collection rates										
Property tax/service charges					91.0%	89.0%	100.0%			%
Rental of facilities & equipment					95.0%	95.0%	100.0%			%
Interest - external investments					7.5%	7.0%	8.0%			%
Interest - debtors					0.0%	0.0%	0.0%			%
Revenue from agency services					95.0%	100.0%	100.0%			%
References										
1. Monthly household income threshold. Should include all sources of income.										
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services										
3. Include total of all housing units within the municipality										
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province										
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality										
6. Insert actual or estimated % increases assumed as a basis for budget calculations										

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

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

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

References

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

NC073 Emthanjeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/2014

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16
		A	7 A1	8 B	9 C	10 D	11 E	12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		38 260	-	-	-	-	-	38 260	37 860	38 349
Local Government Equitable Share		34 820						34 820	35 326	35 732
Finance Management	3	1 550						1 550	1 600	1 650
Municipal Systems Improvement		890						890	934	967
EPWP Incentive		1 000						1 000	-	-
Other transfers and grants [insert description]										
Provincial Government:		2 235	-	-	-	-	-	2 235	1 793	1 848
Health subsidy		1 056						1 056	1 114	1 169
Sport and Recreation		679						679	679	679
Housing	4	500						500		
Other transfers and grants [insert description]	5									
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	6	40 495	-	-	-	-	-	40 495	39 653	40 197
Capital Transfers and Grants										
National Government:		36 382	-	-	(20 000)	-	(20 000)	16 382	29 248	12 145
Municipal Infrastructure Grant (MIG)		15 324						15 324	12 608	12 145
Regional Bulk Infrastructure		20 000			(20 000)		(20 000)	-	16 640	-
Water Conservation and Water Demand Management		1 058						1 058	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	36 382	-	-	(20 000)	-	(20 000)	16 382	29 248	12 145
TOTAL RECEIPTS OF TRANSFERS & GRANTS		76 877	-	-	(20 000)	-	(20 000)	56 877	68 901	52 342

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

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

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		38 260	-	-	-	-	-	38 260	37 860	16 103
Local Government Equitable Share		34 820						34 820	35 326	13 487
Finance Management		1 550						1 550	1 600	1 650
Municipal Systems Improvement		890						890	934	967
EPWP Incentive		1 000						1 000	-	-
Other transfers and grants [insert description]										
Provincial Government:		2 235	-	-	-	-	-	2 235	1 793	1 841
Health subsidy		1 056						1 056	1 114	1 163
Sport and Recreation		679						679	679	679
Housing		500						500		
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		40 495	-	-	-	-	-	40 495	39 653	17 957
Capital expenditure of Transfers and Grants										
National Government:		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 147
Municipal Infrastructure Grant (MIG)		15 324						15 324	12 608	12 147
Regional Bulk Infrastructure		20 000			(20 000)		(20 000)	-	16 640	-
Water Conservation and Water Demand Management		1 058						1 058	1 058	
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 147
Total capital expenditure of Transfers and Grants		76 877	-	-	(20 000)	-	(20 000)	56 877	69 959	30 097

References

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

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

Description	Ref	Budget Year 2013/14							Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year										
Current year receipts		40 495						40 495	39 653	40 197
Conditions met - transferred to revenue		40 495	-	-	-	-	-	40 495	39 653	40 197
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		40 495	-	-	-	-	-	40 495	39 653	40 197
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year										
Current year receipts		36 382			(20 000)		(20 000)	16 382	30 306	12 145
Conditions met - transferred to revenue		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 145
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		36 382	-	-	(20 000)	-	(20 000)	16 382	30 306	12 145
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		76 877	-	-	(20 000)	-	(20 000)	56 877	69 959	52 342
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

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

NC073 Emhlanjeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2002/2014

Summary of remuneration:	Ref	Budget Year 2013/14										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unform. Unavaild.	Nat. or Prev. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H		
R thousands												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		2 793						49	49	2 832	1.6%	
Pension and UIF Contributions								54	54	54	80.00%	
Medical Aid Contributions								17	17	17	80.00%	
Motor Vehicle Allowance		952						42	62	994	6.7%	
Cellphone Allowance		263						54	54	267		
Housing Allowances												
Other benefits and allowances								23	23	23		
Sub Total - Councillors		3 918						289	289	4 178	6.6%	
% Increase			(0)							0		
Senior Managers of the Municipality												
Basic Salaries and Wages		1 041						158	158	1 199	5.2%	
Pension and UIF Contributions		524						158	158	654	23.6%	
Medical Aid Contributions		96						18	18	82	23.7%	
Overtime												
Performance Bonus												
Motor Vehicle Allowance		793						82	82	785	11.7%	
Cellphone Allowance		60						56	56	115	82.1%	
Housing Allowances												
Other benefits and allowances		260						30	30	422		
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Senior Managers of Municipality		4 765						481	481	5 257	10.3%	
% Increase			(0)							0		
Other Municipal Staff												
Basic Salaries and Wages		41 143						307	307	40 450	0.8%	
Pension and UIF Contributions		7 326						80	80	7 389	0.8%	
Medical Aid Contributions		2 622						50	50	2 672	1.9%	
Overtime		1 459						(628)	775	1 459	-44.7%	
Performance Bonus												
Motor Vehicle Allowance		661								661	0.0%	
Cellphone Allowance		142								146	0.0%	
Housing Allowances		665						(147)	(147)	415		
Other benefits and allowances		1 252						(329)	(329)	904		
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5	196								196	0.0%	
Sub Total - Other Municipal Staff		54 852						(1 015)	(1 015)	53 837	-1.9%	
% Increase												
Total Parent Municipality		63 535						(285)	(285)	63 272	-0.4%	
Board Members of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board Fees												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	6											
Sub Total - Board Members of Entities												
% Increase												
Senior Managers of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Senior Managers of Entities												
% Increase												
Other Staff of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Sub Total - Other Staff of Entities												
% Increase												
Total Municipal Entities												
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		63 535						(285)	(285)	63 272	-0.4%	
% Increase												
TOTAL MANAGERS AND STAFF		59 617						(524)	(524)	59 093	-0.9%	

- Rebates:**
1. Include Loans and advances where applicable if any reportable amounts only until phased compliance with s104 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 s58-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/transport funds (section 18(1)(b) and section 28(2)(c) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
4. Increases of funds approved under section 31 MFMA
5. Adjustments approved in accordance with section 29 MFMA
6. Adjustments caused by changes in funding allocations from National or Provincial Government
7. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(d)), additional revenue appropriation on existing programmes (section 28(2)(e)), projected savings (section 28(2)(f)), error correction (see
8. G = B + C + D + E + F
9. Adjusted Budget H = (A or A1/2 etc) + G

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue by Vote																		
Vote 1 - EXECUTIVE AND COUNCIL		938	951	281	236	728	59	33	48	—	—	—	3 305	3 719	3 769			
Vote 2 - FINANCE AND ADMINISTRATION		16 824	1 396	1 396	(662)	5 672	973	1 166	4 210	2 041	1 940	1 905	39 196	40 634	42 293			
Vote 3 - PLANNING AND DEVELOPMENT		519	400	—	6	(11)	301	—	4 647	1 052	2 947	2 926	14 734	14 204	13 687			
Vote 4 - HEALTH		—	—	—	—	—	—	—	—	—	—	1 056	1 066	1 114	1 169			
Vote 5 - COMMUNITY AND SOCIAL SERVICES		56	56	55	47	390	39	82	153	33	65	114	1 137	1 162	1 191			
Vote 6 - PUBLIC SAFETY		438	260	51	91	254	45	348	1 228	500	548	636	5 127	8 399	8 903			
Vote 7 - SPORT AND RECREATION		2	4	3	21	28	28	33	—	—	—	(29)	91	96	102			
Vote 8 - ROAD TRANSPORT		87	9	2	2	8	2	1	325	125	9	41	698	740	784			
Vote 9 - OTHER		—	—	—	—	—	—	—	—	—	—	—	—	—	—			
Vote 10 - HOUSING SERVICES		2	4	2	2	252	2	2	132	31	51	36	520	21	23			
Vote 11 - WASTE WATER MANAGEMENT		2 332	652	657	656	2 027	651	654	1 785	654	654	914	12 289	12 772	13 318			
Vote 12 - WASTE WATER MANAGEMENT		3 816	1 122	1 131	1 127	3 327	1 132	1 137	2 966	1 137	1 137	1 276	20 447	21 264	22 184			
Vote 13 - ELECTRICITY		6 473	5 202	5 320	4 653	5 299	4 579	4 625	3 890	4 407	3 267	17 766	68 924	75 714	81 539			
Vote 14 - WATER		2 628	1 377	1 894	1 665	2 679	1 258	1 916	2 696	2 466	2 678	3 449	26 647	44 890	28 673			
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—	—	—	—	—			
Total Revenue by Vote		34 118	11 630	10 793	7 813	20 652	9 070	10 058	22 081	12 445	13 295	30 092	194 172	224 730	217 633			
Expenditure by Vote																		
Vote 1 - EXECUTIVE AND COUNCIL		1 174	763	785	749	953	939	956	904	1 097	990	2 034	12 307	13 142	13 916			
Vote 2 - FINANCE AND ADMINISTRATION		1 571	1 910	2 491	1 756	2 170	2 795	1 146	2 478	2 804	3 391	2 962	27 307	30 779	32 773			
Vote 3 - PLANNING AND DEVELOPMENT		513	722	721	866	773	982	734	906	892	941	929	9 804	9 546	10 017			
Vote 4 - HEALTH		—	—	6	12	4	—	18	36	23	40	35	209	222	238			
Vote 5 - COMMUNITY AND SOCIAL SERVICES		354	416	439	594	389	387	428	958	1 057	1 257	1 854	10 220	8 265	8 922			
Vote 6 - PUBLIC SAFETY		455	614	441	604	454	614	418	814	978	798	836	7 883	9 883	10 470			
Vote 7 - SPORT AND RECREATION		196	371	237	242	264	256	284	371	204	400	372	3 554	3 803	4 082			
Vote 8 - ROAD TRANSPORT		563	1 170	932	943	771	595	1 399	1 902	983	1 701	1 714	13 980	14 311	15 419			
Vote 9 - OTHER		130	99	120	176	107	99	139	265	290	266	231	2 198	2 323	2 459			
Vote 10 - HOUSING SERVICES		136	132	134	152	170	128	141	303	141	170	231	2 096	2 601	2 770			
Vote 11 - WASTE WATER MANAGEMENT		895	802	974	812	857	850	867	1 309	1 050	994	3 342	13 727	14 273	15 193			
Vote 12 - WASTE WATER MANAGEMENT		578	869	670	327	576	565	699	1 228	1 066	1 070	3 429	12 024	12 286	13 095			
Vote 13 - ELECTRICITY		5 849	6 358	4 902	3 688	3 497	3 392	3 416	3 653	3 243	3 197	12 747	57 215	62 727	67 423			
Vote 14 - WATER		505	444	750	350	307	567	769	964	1 550	908	1 970	11 162	11 469	12 211			
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—	—	—	—	—			
Total Expenditure by Vote		12 910	14 670	13 604	11 271	11 496	12 079	11 415	16 254	15 378	16 122	32 687	183 695	195 629	208 886			
Surplus/ (Deficit)		21 208	(3 040)	(2 810)	(3 458)	9 056	(3 009)	(1 357)	5 827	(2 932)	(2 828)	(2 595)	10 477	29 101	8 747			

References

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

NC073 Entharjeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 28/02/2014

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Standard		17 762	2 544	1 678	(457)	6 400	1 032	1 259	2 140	4 257	2 041	1 940	1 805	42 501	44 353	46 061
<i>Governance and administration</i>		938	951	281	286	728	58	98	—	48	—	—	—	3 305	3 719	3 768
Executive and council		16 820	1 589	1 394	(665)	5 668	960	1 162	2 137	4 206	2 037	1 937	1 903	38 154	40 589	42 244
Budget and treasury office		—	3	2	4	4	4	4	3	3	4	3	2	43	45	48
Corporate services		501	324	121	161	390	114	465	764	1 514	564	663	1 814	7 931	10 783	11 388
Community and public safety		58	4	4	3	28	33	82	33	153	33	66	114	1 137	1 162	1 191
Community and social services		2	4	3	21	28	28	33	33	33	33	33	—	91	96	102
Sport and recreation		408	380	351	254	254	45	348	728	1 228	500	548	606	5 127	8 389	8 903
Public safety		2	4	2	2	2	2	2	2	132	31	51	35	520	21	23
Housing		—	—	—	—	—	—	—	—	—	—	—	1 056	1 114	1 168	
Health		606	409	2	8	—	—	1	2 034	4 972	1 177	2 956	2 967	15 432	14 944	14 471
<i>Economic and environmental services</i>		519	408	6	(4)	303	303	1 947	1 947	4 047	1 052	2 947	2 925	14 734	14 204	13 887
Planning and development		87	9	2	2	8	2	8	8	325	125	9	41	688	740	784
Road transport		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Environmental protection		15 249	8 354	8 692	8 100	13 231	7 620	8 332	7 288	11 338	8 664	7 736	23 406	128 308	154 641	145 713
<i>Trading services</i>		16 473	5 202	3 320	4 653	5 288	4 979	4 625	3 444	3 890	4 407	3 267	17 766	58 924	75 714	81 538
Electricity		2 628	1 377	1 884	1 665	2 578	1 258	1 258	2 050	2 696	2 406	2 078	3 449	28 647	44 890	28 673
Water		3 816	1 122	1 131	1 127	3 327	1 132	1 137	1 137	2 866	1 137	1 137	1 276	20 447	21 284	22 184
Waste water management		2 332	852	657	658	2 037	657	654	654	1 785	664	654	914	12 269	12 772	13 318
Waste management		34 118	11 630	10 793	7 813	20 552	9 070	10 058	12 224	22 081	12 445	13 295	30 092	194 172	224 730	217 633
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Standard		2 745	2 673	3 276	2 505	3 123	3 712	2 104	2 782	3 381	3 301	4 381	5 020	39 614	43 919	46 886
<i>Expenditure - Standard</i>		1 174	783	785	749	953	838	958	960	904	1 097	980	2 034	12 307	13 142	13 916
<i>Governance and administration</i>		898	922	414	414	1 281	1 619	561	1 142	1 528	2 029	2 590	2 379	16 974	17 370	18 446
Executive and council		875	866	1 349	771	889	1 163	585	890	848	775	801	605	10 333	13 407	14 323
Budget and treasury office		1 142	1 533	1 257	1 603	1 282	1 384	1 289	3 637	2 439	2 402	2 665	3 328	23 961	24 774	26 382
Corporate services		354	416	439	584	389	428	428	2 086	959	1 057	1 257	1 854	10 220	6 265	8 822
Community and social services		198	371	237	242	284	256	284	356	371	204	400	372	3 554	3 803	4 082
Sport and recreation		455	614	441	604	434	614	418	656	814	978	788	836	7 883	9 883	10 470
Public safety		138	734	134	152	170	126	141	300	256	141	170	231	2 086	2 801	2 770
Housing		—	—	8	12	4	4	4	34	36	36	40	35	209	222	238
Health		1 068	1 892	1 656	1 809	1 545	1 289	2 133	2 231	2 816	1 875	2 643	2 842	23 784	23 859	25 438
<i>Economic and environmental services</i>		513	722	721	866	773	707	1 115	906	941	892	941	1 115	9 804	9 546	10 017
Planning and development		553	1 170	932	943	771	582	1 399	1 325	1 902	983	1 701	1 728	13 980	14 314	15 422
Road transport		7 828	8 473	7 297	5 177	5 438	5 374	5 750	6 873	7 359	6 910	6 168	21 489	94 128	100 754	107 921
Environmental protection		5 849	6 358	4 902	3 688	3 487	3 382	3 416	3 073	3 853	3 243	3 187	12 747	57 215	62 727	67 423
Electricity		305	444	786	368	597	587	769	1 877	964	1 560	908	1 870	11 162	11 469	12 211
Water		578	669	670	857	565	576	889	949	1 076	1 068	1 076	3 429	12 286	12 286	13 085
Waste water management		385	802	974	857	857	850	867	974	1 306	1 050	984	3 342	13 727	14 273	15 183
Waste management		130	99	120	175	107	99	107	276	263	289	268	232	2 198	2 323	2 459
Other		12 910	14 670	13 604	11 270	11 486	11 857	11 415	15 808	16 254	15 278	16 122	32 910	183 695	185 629	208 886
Total Expenditure - Standard		21 208	(3 040)	(2 810)	(3 457)	9 056	(2 788)	(1 357)	(3 565)	5 827	(2 332)	(2 828)	(2 818)	10 477	28 101	8 747
Surplus/(Deficit) 1.																

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

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

Ref	Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source		11 166	1 484	1 371	(1 021)	1 000	887	999	1 098	1 007	981	1 192	1 211	21 373	22 655	24 015
	Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	3 651	3 651	3 816	3 244	3 077	3 092	3 243	3 699	4 398	4 997	5 450	6 046	48 382	56 463	60 734
	Service charges - water revenue	1 528	1 388	1 863	1 641	1 663	1 242	1 898	2 565	2 399	2 209	2 100	2 003	22 465	24 053	25 497
	Service charges - sanitation revenue	1 110	1 111	1 118	1 113	1 117	1 121	1 125	1 046	1 046	1 046	1 046	1 046	13 047	13 830	14 659
	Service charges - refuse	647	650	651	651	652	645	648	634	634	634	634	634	7 712	8 174	8 665
	Service charges - other	30	35	38	33	33	33	33	-	-	-	-	(88)	147	154	163
	Rental of facilities and equipment	56	61	58	69	69	57	79	41	23	35	46	(63)	529	561	595
	Interest earned - external investments	22	23	13	92	3	19	0	39	460	39	39	44	793	809	857
	Interest earned - outstanding debtors	152	47	57	81	99	55	62	13	13	13	13	255	740	741	741
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	390	228	12	56	224	16	321	489	1 308	581	651	524	4 779	8 030	8 511
	Licences and permits	141	42	41	50	38	36	34	235	170	141	169	146	1 230	1 304	1 382
	Agency services	-	-	-	-	-	-	-	100	100	100	100	(400)	-	-	-
	Transfers recognised - operational	13 047	1 362	-	253	11 262	353	160	300	8 705	-	-	5 063	40 485	39 653	40 197
	Other revenue	1 758	1 574	1 524	1 431	1 319	1 513	1 465	1 965	1 821	1 691	1 851	1 626	19 537	17 917	19 401
	Gains on disposal of PPE	64	4	232	141	1	-	5	-	-	-	15	(362)	80	80	70
	Total Revenue	33 663	11 650	10 793	7 813	20 552	9 070	10 958	12 224	22 081	12 445	13 295	17 685	181 290	194 424	205 488
Expenditure By Type		4 572	4 522	4 713	4 689	4 822	4 985	4 793	4 892	5 306	5 882	5 892	6 012	61 039	62 572	66 630
	Employee related costs	309	308	309	307	307	307	494	367	367	367	367	344	4 154	4 172	4 443
	Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	8 627	8 627	9 145	9 876
	Debt impairment	-	-	-	-	-	-	-	-	-	-	-	8 469	8 469	9 706	9 706
	Depreciation & asset impairment	48	48	229	44	43	-	82	107	107	107	107	107	1 030	636	329
	Finance charges	5 268	5 699	4 135	2 828	2 838	2 715	2 897	2 957	3 056	3 196	3 400	3 026	42 005	47 551	51 335
	Bulk purchases	163	415	839	529	581	500	359	1 088	907	1 009	959	863	8 209	8 530	9 200
	Other materials	598	528	272	477	59	757	353	628	862	801	328	(354)	5 300	7 366	7 808
	Contracted services	738	1 119	1 062	568	751	1 171	831	2 470	1 740	1 062	1 770	1 698	14 930	13 163	13 949
	Grants and subsidies	1 213	2 041	2 047	1 838	2 094	1 441	1 638	3 299	3 909	2 945	3 299	4 167	29 931	33 506	35 607
	Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure	12 910	14 670	13 604	11 270	11 496	11 857	11 415	15 808	16 254	15 378	16 122	32 910	183 695	195 629	208 886
	Surplus/(Deficit)	20 753	(3 040)	(2 810)	(3 457)	9 056	(2 788)	(1 357)	(3 585)	5 827	(2 932)	(2 828)	(15 245)	(2 405)	(1 205)	(3 399)
	Transfers recognised - capital	455	-	-	-	-	-	-	-	-	-	-	12 427	12 882	30 306	12 145
	Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) after capital transfers & contributions	21 208	(3 040)	(2 810)	(3 457)	9 056	(2 788)	(1 357)	(3 585)	5 827	(2 932)	(2 828)	(2 818)	10 477	29 101	8 747
References		1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4														

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

Ref	Monthly cash flows	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
	Cash Receipts By Source																
	Property rates	1 210	1 484	1 371	2 377	1 000	867	989	1 397	1 371	1 977	1 000	2 028	17 099	18 124	19 212	
	Property rates - penalties & collection charges																
	Service charges - electricity revenue	2 325	3 651	3 815	4 710	3 077	3 092	3 243	4 010	3 577	3 192	5 192	7 424	47 311	50 817	54 661	
	Service charges - water revenue	728	1 358	1 863	1 387	1 953	1 242	1 895	2 895	2 063	1 895	1 927	905	18 721	19 243	20 397	
	Service charges - sanitation revenue	389	1 111	1 118	693	1 117	4 121	1 125	622	693	622	622	551	9 785	10 372	10 995	
	Service charges - refuse	275	648	651	467	652	645	648	348	448	548	215	298	5 784	6 131	6 499	
	Service charges - other	33	35	38	33	33	33	33	33	33	33	33	(86)	147	154	163	
	Rental of facilities and equipment	56	61	58	69	69	57	79	33	33	33	33	(116)	397	421	446	
	Interest earned - external investments	22	23	13	92	3	19	19	81	61	61	61	61	476	485	514	
	Interest earned - outstanding debtors													317	317	343	
	Dividends received													1	1	2	
	Fines	390	228	12	58	224	16	321	1 224	656	1 228	1 390	1 041	6 789	7 227	7 660	
	Licenses and permits	341	42	41	50	35	36	34	50	290	290	10	296	984	1 043	1 106	
	Agency services	13 007	2 840				300		4 300	8 562				40 495	39 772	40 376	
	Transfer receipts - operational	1 726	1 576	1 524	1 431	1 319	1 513	1 456	1 646	1 050	1 032	1 059	1 315	16 656	11 610	13 957	
	Other revenue	20 253	13 057	10 504	11 364	20 387	8 962	9 841	16 575	19 020	10 388	10 577	14 033	184 961	165 723	176 330	
	Cash Receipts by Source																
	Other Cash Flows by Source																
	Transfers receipts - capital	9 824				3 000				9 538				16 382	20 306	12 145	
	Contributions & Contributed assets																
	Proceeds on disposal of PPE	64	4	232	141	4		5					(435)	12	80	70	
	Short term loans																
	Borrowing long term/refinancing																
	Increase in consumer deposits	10	10	19	6	9	5	(12)						111	118	121	
	Decrease (increase) in non-current debtors																
	Decrease (increase) other non-current receivables																
	Decrease (increase) in non-current investments																
	Total Cash Receipts by Source	24 150	13 071	10 755	11 511	23 396	8 997	9 834	16 575	28 578	10 388	10 577	13 864	181 467	166 252	188 693	
	Cash Payments by Type																
	Employee related costs	4 572	4 522	4 713	4 693	4 922	4 965	4 763	4 859	4 613	5 543	5 435	5 263	88 759	92 572	64 630	
	Remuneration of councillors	309	308	309	307	307	307	494	315	315	315	315	315	3 918	4 172	4 443	
	Collection costs	48	48	229	44	43		2 745	82	821	821	821	820	4 184	1 798	1 942	
	Interest paid	5 186	5 611	410	2 735	2 770	2 618	151	3 721	3 721	4 401	4 401	6 041	933	636	329	
	Bulk purchases - Electricity	93	78	105	94	68	97	259	88	65	55	49	33	1 074	1 019	1 080	
	Bulk purchases - Water & Sewer	163	415	638	529	581	500	363	960	896	1 838	581	525	8 178	8 530	8 200	
	Other materials	599	528	272	477	59	757		1 087	867	1 167	757	477	7 026	7 366	7 608	
	Contracted services																
	Grants and subsidies paid - other municipalities	1 193	949	1 062	1 084	1 947	1 171	857	1 060	1 260	560	1 560	860	13 573	14 388	15 009	
	Grants and subsidies paid - other	1 213	2 283	2 047	1 838	2 094	1 441	1 636	1 060	1 260	560	1 560	(6 152)	6 401	2 076	2 232	
	General expenses	13 365	14 742	9 984	11 806	12 691	11 857	11 341	12 690	12 557	14 699	15 239	5 958	147 131	149 089	153 930	
	Cash Payments by Type																
	Other Cash Flows/Payments by Type																
	Capital assets	214	44	407	124	42	221	63	9 771	7 871	10 710	2 504	7 694	39 634	35 691	35 622	
	Repayment of borrowing	145	146	450	148	151		303	148	450	146	239	209	2 538	2 741	2 948	
	Other Cash Flows/Payments																
	Total Cash Payments by Type	13 723	14 932	10 841	12 079	12 854	12 079	11 707	22 810	20 978	25 558	17 982	13 881	189 303	187 421	192 500	
	NET INCREASE/(DECREASE) IN CASH HELD	10 427	(1 861)	(86)	(568)	10 543	(3 142)	(1 874)	(6 235)	7 700	(15 169)	(7 405)	(196)	(7 837)	8 831	(3 807)	
	Cash/cash equivalents at the month/year beginning:	(8 456)	1 971	109	23	(545)	9 988	6 886	5 012	(1 222)	6 478	(8 692)	(16 097)	(8 456)	(16 293)	(7 462)	
	Cash/cash equivalents at the month/year end:	1 971	109	23	(545)	9 988	6 886	5 012	(1 222)	6 478	(8 692)	(16 097)	(16 293)	(8 456)	(16 293)	(7 462)	

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

Ref	Description - Municipal Vote	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2014/15	Budget Year +2 2015/16				
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget				
1	Multi-year expenditure appropriation																		
	Vote 1 - EXECUTIVE AND COUNCIL																		
	Vote 2 - FINANCE AND ADMINISTRATION																		
	Vote 3 - PLANNING AND DEVELOPMENT																		
	Vote 4 - HEALTH																		
	Vote 5 - COMMUNITY AND SOCIAL SERVICES																		
	Vote 6 - PUBLIC SAFETY																		
	Vote 7 - SPORT AND RECREATION																		
	Vote 8 - ROAD TRANSPORT																		
	Vote 9 - OTHER																		
	Vote 10 - HOUSING SERVICES																		
	Vote 11 - WASTE MANAGEMENT																		
	Vote 12 - WASTE WATER MANAGEMENT																		
	Vote 13 - ELECTRICITY																		
	Vote 14 - WATER																		
	Vote 15 - [NAME OF VOTE 15]																		
3	Capital Multi-year expenditure sub-total																		
	Single-year expenditure appropriation																		
	Vote 1 - EXECUTIVE AND COUNCIL																		
	Vote 2 - FINANCE AND ADMINISTRATION																		
	Vote 3 - PLANNING AND DEVELOPMENT																		
	Vote 4 - HEALTH																		
	Vote 5 - COMMUNITY AND SOCIAL SERVICES																		
	Vote 6 - PUBLIC SAFETY																		
	Vote 7 - SPORT AND RECREATION																		
	Vote 8 - ROAD TRANSPORT																		
	Vote 9 - OTHER																		
	Vote 10 - HOUSING SERVICES																		
	Vote 11 - WASTE MANAGEMENT																		
	Vote 12 - WASTE WATER MANAGEMENT																		
	Vote 13 - ELECTRICITY																		
	Vote 14 - WATER																		
	Vote 15 - [NAME OF VOTE 15]																		
3	Capital single-year expenditure sub-total																		
689	Total Capital Expenditure	689	286	1 085	661	1 141	661	286	1 085	2 947	4 281	3 275	2 183	20 633	63 947	80 750	20 521	20 521	
2	Total Capital Expenditure	689	286	1 085	661	1 141	661	286	1 085	2 947	4 281	3 275	2 183	20 633	63 947	80 750	20 521	20 521	

References

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

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

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Capital Expenditure - Standard																	
Governance and administration																	
Executive and council		11	55	56	-	23	43	37	687	847	443	255	2 457	2 311	2 449		
Budget and treasury office			30	1			1	31	38	329	39	17	498	234	248		
Corporate services			24			9	20	6	590	450	215	165	1 479	1 568	1 662		
Community and public safety																	
Community and social services			5	12				410	145	186	345	272	1 375	1 543	1 630		
Sport and recreation								146	146	146	146	181	743	846	897		
Public safety			15					65		19		12	101	107	113		
Housing								199			199	99	510	568	596		
Health													21	23	24		
Economic and environmental services																	
Planning and development		669	273	618	592	180	20	3 561	1 891	3 122	2 373	1 586	15 063	16 230	15 820		
Road transport		455	243	572	548	189		2 806	806	2 720	2 029	1 820	11 844	12 629	12 168		
Environmental protection		214	30	46	44	11	20	755	1 086	402	353	246	3 219	3 601	3 653		
Trading services																	
Electricity			3	407		961		13	223	126	113	92	1 938	18 295	622		
Water									196	126	100	83	505	520	540		
Waste water management				105		961			7				1 076	17 717	20		
Waste management														58	62		
Other																	
								13	20		14	9	357				
Total Capital Expenditure - Standard		669	286	1 085	661	1 141	63	4 020	2 947	4 261	3 275	2 184	20 833	38 379	20 521		

References

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

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

Description	Ref	Budget Year 2013/14									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		23 728	-	-	-	-	(20 000)	(300)	(20 300)	3 428	19 543	2 780
Infrastructure - Road transport		2 870	-	-	-	-	-	(300)	(300)	2 370	2 730	2 780
Roads, Pavements & Bridges		2 870	-	-	-	-	-	(300)	(300)	2 370	2 730	2 780
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retiulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		21 058	-	-	-	-	(20 000)	-	(20 000)	1 058	18 813	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retiulation		21 058	-	-	-	-	(20 000)	-	(20 000)	1 058	18 813	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		15 324	-	-	-	-	(3 500)	-	(3 500)	11 824	12 608	12 145
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		15 324	-	-	-	-	(3 500)	-	(3 500)	11 824	12 608	12 145
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	39 052	-	-	-	-	(23 500)	(300)	(23 800)	15 252	32 151	14 905
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A12 etc) + G

NC073 Emthamhjeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28/02/2014

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unexpended	Mat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16
		A	7	B	9	10	11	12	13	H	14	
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		1 888	-	-	-	-	-	302	302	1 790	1 437	1 482
Infrastructure - Road transport		820	-	-	-	-	-	-	-	820	840	860
Roads, Pavements & Bridges		820	-	-	-	-	-	-	-	820	840	860
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		505	-	-	-	-	-	-	-	505	520	540
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retiulation		505	-	-	-	-	-	-	-	505	520	540
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		18	-	-	-	-	-	-	-	18	16	29
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		18	-	-	-	-	-	-	-	18	16	29
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		56	-	-	-	-	-	302	302	357	58	62
Refuse		56	-	-	-	-	-	302	302	357	58	62
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		838	-	-	-	-	-	-	-	838	953	1 016
Parks & gardens		48	-	-	-	-	-	-	-	48	51	54
Sports Fields & stadia		53	-	-	-	-	-	-	-	53	56	60
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		680	-	-	-	-	-	-	-	680	795	843
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cosmetology		48	-	-	-	-	-	-	-	48	51	54
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment expenditure		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		2 760	-	-	-	-	-	277	277	3 037	3 838	3 124
General vehicles		-	-	-	-	-	-	268	268	300	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Fleet & equipment		2760	-	-	-	-	-	-	-	2760	3038	2524
Compters - hardware/equipment		2760	-	-	-	-	-	-	-	2760	3038	2524
Furniture and other office equipment		-	-	-	-	-	-	277	277	299	277	246
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		425	-	-	-	-	-	-	-	425	343	464
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		1 277	-	-	-	-	-	-	-	1 277	2 239	1 438
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
Net sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Net sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Compters - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (net sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	4 987	-	-	-	-	-	579	579	5 568	6 228	5 616

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

- References:
- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
 - Airports, Car Parks, Bus Terminals and Taxi Ranks
 - For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
 - Work-in-progress/under construction to be budgeted under the respective item
 - Infrastructure includes land and buildings required by that infrastructure and vehicles/equipment used by the services generated by that infrastructure
 - Donated/contributed & leased assets to be included within the respective sub-class
 - Only complete if previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - Additional cash-backed accumulated funds/unused funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: MFMA)
 - Increases of funds approved under section 31 MFMA
 - Adjustments approved in accordance with section 29 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjusts = 'Other Adjustments' proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (see MFMA)
 - G = B + C + D + E + F
 - Adjusted Budget H = (A or A1/2) + G
 - Buses used to provide a service to the community
 - Net municipal contributions to the 'top structure' being built using the housing subsidies
 - Statues, art collections, medals etc.
 - Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Fleet and equipment'. Detail to be entered below

NC073 Erihanjeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		5 610									5 610	5 888	6 298
Infrastructure - Road transport		1 509									1 509	1 577	1 677
Roads, Pavements & Bridges		1 509									1 509	1 577	1 677
Storm water													
Infrastructure - Electricity		1 726									1 726	1 626	1 944
Generation													
Transmission & Retribulation		1 726									1 726	1 626	1 944
Street Lighting													
Infrastructure - Water		619									619	696	619
Dams & Reservoirs		163									163	176	161
Water purification		256									256	270	287
Retribulation		397									397	445	441
Infrastructure - Sanitation		779									779	614	865
Retribulation													
Sewerage purification		779									779	614	865
Infrastructure - Other		777									777	612	863
Refuse		777									777	612	863
Transportation	2												
Gas													
Other	3												
Community		1 777									1 777	1 938	1 975
Parks & gardens		36									36	36	40
Sports Fields & stadia		63									63	66	70
Swimming pools		304									304	318	338
Community halls		410									410	429	456
Libraries		41									41	43	46
Recreational facilities													
Fire, safety & emergency		633									633	671	926
Security and policing													
Buses													
Clinics													
Museums & Art Galleries													
Cemeteries		37									37	38	41
Social rental housing													
Other		49									49	49	59
Heritage assets													
Buildings													
Other													
Investment properties		172									172	180	191
Housing development													
Other		172									172	180	191
Other assets		4 425									4 425	4 624	4 968
General vehicles		2 046									2 046	2 136	2 279
Specialised vehicles		347									347	383	430
Plant & equipment		226									226	245	286
Computers - hardware/equipment		361									361	367	380
Furniture and other office equipment		404									404	506	539
Astroturf													
Markets													
Civic Land and Buildings													
Other Buildings		542									542	566	627
Other Land		153									153	169	170
Surplus Assets - (Investment or Inventory)													
Other		283									283	274	262
Agricultural assets													
Tractor vehicles													
Biological assets													
Tractor vehicles													
Intangibles		56									56	58	62
Computers - software & programming		56									56	58	62
Other (Intangible)													
Total Repairs and Maintenance Expenditure to be adjusted	1	12 040									12 040	12 606	13 455
Specialised vehicles	16	347									347	383	430
Refuse		347									347	383	430
Fire													
Conservancy													
Ambulances													

- References**
- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
 - Airports, Car Parks, Bus Terminals and Taxi Ranks
 - For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
 - Work-in-progress/under construction to be budgeted under the respective item
 - Infrastructure includes 'land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
 - Donated/contributed & leased assets to be included within the respective sub-class
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note)
 - Increases of funds approved under section 31 MFMA
 - Adjustments approved in accordance with section 29 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjusts - "Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (sec
 - G = B + C + D + E + F
 - Adjusted Budget H = (A or A12 etc) + G
 - Buses used to provide a service to the community
 - Not municipal contributions to the 'top structure' being built using the housing subsidies
 - Status, art collections, medals etc.
 - Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as "Plant and equipment". Detail to be entered below

NC073 Emhlanjeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/02/2014

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Priv. Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16
		A	7	8	9	10	11	12	13	14		
			A1	B	C	D	E	F	G	H		
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		4 582	-	-	-	-	-	-	-	4 582	4 841	5 212
Infrastructure - Road transport		2 266	-	-	-	-	-	-	-	2 266	2 364	2 577
Roads, Pavements & Bridges		2 266	-	-	-	-	-	-	-	2 266	2 364	2 577
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		478	-	-	-	-	-	-	-	478	506	543
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retribution		478	-	-	-	-	-	-	-	478	506	543
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		948	-	-	-	-	-	-	-	948	1 002	1 076
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retribution		948	-	-	-	-	-	-	-	948	1 002	1 076
Infrastructure - Sanitation		678	-	-	-	-	-	-	-	678	716	776
Retribution		678	-	-	-	-	-	-	-	678	716	776
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		212	-	-	-	-	-	-	-	212	224	240
Refuse	2	212	-	-	-	-	-	-	-	212	224	240
Transportation		-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		1 440	-	-	-	-	-	-	-	1 440	1 522	1 634
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		609	-	-	-	-	-	-	-	609	644	692
Libraries		457	-	-	-	-	-	-	-	457	489	516
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		125	-	-	-	-	-	-	-	125	132	141
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		123	-	-	-	-	-	-	-	123	130	140
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		126	-	-	-	-	-	-	-	126	133	143
Heritage assets		20	-	-	-	-	-	-	-	20	21	23
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		20	-	-	-	-	-	-	-	20	21	23
Investment resources		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		2 437	-	-	-	-	-	-	-	2 437	2 603	2 837
General vehicles		324	-	-	-	-	-	-	-	324	362	374
Specialized vehicles	18	1 757	-	-	-	-	-	-	-	1 757	1 865	2 062
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		114	-	-	-	-	-	-	-	114	121	130
Furniture and other office equipment		11	-	-	-	-	-	-	-	11	12	13
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		49	-	-	-	-	-	-	-	49	50	56
Other Buildings		161	-	-	-	-	-	-	-	161	162	206
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
Life assets:		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Life assets:		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (Intangible)		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted		8 478	-	-	-	-	-	-	-	8 478	8 967	9 708
Specialised vehicles	18	1 757	-	-	-	-	-	-	-	1 757	1 865	2 062
Refuse		1 757	-	-	-	-	-	-	-	1 757	1 865	2 062
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-

- Revisions:**
- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
 - Airports, Car Parks, Bins, Terminals and Taxi Ranks
 - For example - technology buildings (e.g. fibre optic, WIFI infrastructure) for economic development purposes
 - Work-in-progress/under construction to be bridged under the respective item
 - Infrastructure include land and buildings required by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure
 - Diminished/valued & leased assets to be included within the respective sub-class
 - Only complete if a previous adjusted budget has been approved in the same financial year. Refer to most recent adjusted budget.
 - Additional cash-based accumulated funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approval and after annual financial statements audited (note: increase of funds approved in accordance with section 29 MFMA)
 - Adjustments approved in accordance with section 29 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjusts - Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(g)), projected savings (section 28(2)(g)), error correction (see 13, G = B + C + D + E + F)
 - Adjusted Budget H = (A or A1/ etc) + G
 - Assets used to provide a service to the community
 - Not municipal contributions to the 'top structure' being built using the housing subsidies
 - Stipius, art collections, medals etc
 - Autobuses, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be outlined below

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

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

Notes:

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table AG
4. Asset category and sub category must be selected from Budget Table SA34
5. Correct to account. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 18(1)(c) and MRRR Regulation 13

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

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H	+1 2014/15	+2 2015/16
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue										-	-	
Entity 2 total revenue										-	-	
Entity 3 (etc) total revenue										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure										-	-	
Entity 2 total operating expenditure										-	-	
Entity 3 etc. total operating expenditure										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure										-	-	
Entity 2 total capital expenditure										-	-	
Entity 3 etc. total capital expenditure										-	-	
										-	-	
										-	-	
										-	-	
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unused 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

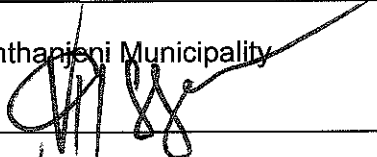
Municipal Manager's quality certification

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 

Date 7 / 03 / 2014