EMTHANJENI MUNICIPALITY

Final Adjustments Budget

2017 – 2018

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Executive Mayor's Budget Speech

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

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

The Adjustment Budget: Executive Summary

Executive Summary

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

Section 72 of the MFMA identified that certain budgetary items that needs to be re-assessed. These issues should be addressed. The preparation of the Adjustment Budget is mainly to address the challenges and the main weaknesses that were experienced during the past six months of the financial year. As a result of this, an Adjustment Budget is being presented to Council to mainly address the weaknesses and budget performance, of the municipality. The mid-year budget and performance assessment review relates mainly to the following matters.

The assessment report was tabled and approved by Council.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2017/2018:

The Negative Cash Flow position of the Council due as a result of non-payment of services by the majority of consumers of Emthanjeni Municipality impacted heavily on the activities and operations of the Council. This main contributed to the

- Decrease in Electricity,
- Decrease in Prepaid Electricity revenue
- Reduction of the MIG Allocation for the 2017/2018 financial year.
- Decrease in Employee Related Costs and Contracted Services
- Decrease in and General Expenses
- Assessment of the Section 72 report and re-prioritise activities to be on line with the Midyear Assessment Report that will Increase and decrease of certain Expenditure for Development of IDP, SDBIP and Linkage *of the Strategic Plans to Capital and Operational Budgets*

Financial Implications

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2017/2018. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

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

A: The total of the Capital and Operating Adjustments Revenue Budget 2017/2018 Decreases from R257 548 696 to R253 447 696.

B: The total of the Capital and Operating Adjustments Expenditure Budget 2017/2018 increases from R270 431 245 to R271 842 194.

1. Electricity Revenue decrease from R94,496 million to R89, 197 million
2. Total Municipal Service Charges decrease
3. Grants and Subsidies are also affected by changes in the Adjustment Budget:
4. Capital Grants and Subsidies will decrease from R10, 792 million to R10, 292 million. This is a direct result in the slow spending of MIG allocations. The non-authorised MIG approved projects remains a challenge.
5. Water Services Infrastructure Grant increase from R2 000 000 to R3 199 000
6. Other Revenue decreases from R28, 195 million to R24, 120 as a result of the decrease in the budgeted revenue/sales of Prepaid Electricity
7. The total Employee Related Costs will also decrease from R76, 930 million to R76, 467 million
8. Bad Debts will reduced from R7, 578 Million to R6 678 Million mainly as a result of the reduction of budgeted revenue.

Extract of Council Resolutions

17. VERSLAE VIR OORWEGING / REPORTS FOR CONSIDERATION

17.1 *EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2017/2018 FINANCIAL YEAR (5/1/1/13)*

1. Agtergrond / *Background*

*In terms of Section 28 of the MFMA **"A municipality may revise an approved budget through an adjustments budget"**.*

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

The assessment report was tabled and approved by Council.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2017/2018:

- *The Negative Cash Flow position of the Council as a result of non-payment of services by the majority of consumers of Emthanjeni Municipality impacted heavily on the activities and operations of the Council.*
- *Decrease in Electricity revenue*
- *Decrease in Prepaid Electricity revenue*
- *Reduction of the MIG Allocation for the 2017/2018 financial year.*
- *Decrease in Employee Related Costs and Contracted Services*
- *Decrease in General Expenses*
- *Assessment of the Section 72 Report and re-prioritised activities to be in line with the mid-year Assessment Report that will increase and decrease certain Expenditure for Development of IDP, SDBIP and Linkage of the Strategic Plans to Capital and Operational Budgets*

2. Regsimplikasies / *Legal Implications*

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

3. Finansiële Implikasies / *Financial Implications*

The Section 72 Report identified the areas that needed to be addressed in the Adjustments Budget of 2017/2018. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

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

A The total of the Capital and Operating Adjustments Revenue Budget 2017/2018 decreases from R257 548 696 to R253 447 696.

B The total of the Capital and Operating Adjustments Expenditure Budget 2017/2018 increases from R270 431 245 to R271 842 194.

1. *Electricity Revenue decreases from R94,496 million to R89, 197 million*
2. *Total Municipal Service Charges decrease*
3. *Grants and Subsidies are also affected by changes in the Adjustment Budget*
4. *Capital Grants and Subsidies will decrease from R10, 792 million to R10, 292 million. This is a direct result of the slow spending of MIG allocations. The non-authorised MIG approved projects remain a challenge.*
5. *Water Services Infrastructure Grant increases from R2 000 000 to R3 199 000*
6. *Other Revenue decreases from R28, 195 million to R24, 120 milliion as a result of the decrease in the budgeted revenue/sales of Prepaid Electricity*
7. *The total Employee Related Costs will also decrease from R76, 930 million to R76, 467 million*
8. *Bad Debts will be reduced from R7, 578 million to R6 678 million mainly as a result of the reduction in budgeted revenue.*

4. Voorgestelde Aanbeveling / *Proposed Recommendation*

1. *That the Adjustments Budget for 2017/2018 be adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*
3. *That a letter accompany this item to Provincial Treasury to explain why Council did not adopt this budget in time, as stipulated for local government.*

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 2017/2018 B1 Budget Schedule is attached as **RV 1 to RV 12.***

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

1. ***That the Adjustments Budget for 2017/2018 is adopted by Council.***
2. ***That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.***
3. ***That a letter accompany this item to Provincial Treasury to explain why Council did not adopt this budget in time, as stipulated for local government.***

Proposed: Councillor HJ Rust
Secondant: Councillor RR Faul

18. *REPORTS IN-COMMITTEE*

Geen / *None*

19. KENNISGEWING VAN MOSIE / *NOTICE OF MOTION*

Geen / None

20. *QUESTIONS*

Geen / *None*

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

Geen / *None*

22. SLUITING / *CLOSURE*

Vergadering sluit om 11:45

Meeting closed at 11:45

VOORSITTER / *CHAIRPERSON*

16.03.2018
DATUM / *DATE*

Budget Schedules

NC073 Emthanjeni - Table B1 Adjustments Budget Summary - 28/02/2018

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	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
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	27 763	–	–	–	–	–	–	–	27 763	27 818	29 265
Service charges	119 676	–	–	–	–	–	(2 800)	(2 800)	116 876	122 992	129 264
Investment revenue	931	–	–	–	–	–	–	–	931	764	804
Transfers recognised - operational	40 761	–	–	–	–	–	–	–	40 761	44 109	47 148
Other own revenue	36 126	–	–	–	–	–	(4 000)	(4 000)	32 126	37 078	39 001
Total Revenue (excluding capital transfers and contributions)	225 257	–	–	–	–	–	(6 800)	(6 800)	218 457	232 760	245 479
Employee costs	76 930	–	–	–	–	–	(328)	(328)	76 602	80 423	86 053
Remuneration of councillors	5 275	–	–	–	–	–	75	75	5 350	5 668	6 065
Depreciation & asset impairment	9 056	–	–	–	–	–	–	–	9 056	9 463	9 936
Finance charges	2 055	–	–	–	–	–	–	–	2 055	6 042	9 805
Materials and bulk purchases	79 832	–	–	–	–	–	–	–	79 832	83 427	87 613
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	58 202	–	–	–	–	–	(1 036)	(1 036)	57 166	66 717	65 303
Total Expenditure	231 349	–	–	–	–	–	(1 288)	(1 288)	230 061	251 740	264 775
Surplus/(Deficit)	(6 093)	–	–	–	–	–	(5 512)	(5 512)	(11 604)	(18 979)	(19 296)
Transfers recognised - capital	32 292	–	–	–	–	2 699	–	2 699	34 991	44 744	18 978
Contributions recognised - capital & contributed asset	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	26 199	–	–	–	–	2 699	(5 512)	(2 813)	23 387	25 765	(318)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	26 199	–	–	–	–	2 699	(5 512)	(2 813)	23 387	25 765	(318)
Capital expenditure & funds sources											
Capital expenditure	39 082	–	–	–	–	2 699	–	2 699	41 781	21 631	21 438
Transfers recognised - capital	32 292	–	–	–	–	2 699	–	2 699	34 991	14 744	14 221
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	6 790	–	–	–	–	–	–	–	6 700	6 887	7 217
Total sources of capital funds	39 082	–	–	–	–	2 699	–	2 699	41 781	21 631	21 438
Financial position											
Total current assets	111 476	–	–	–	–	–	(65 854)	(65 854)	45 622	112 494	111 112
Total non current assets	953 090	–	–	–	–	2 699	134 676	137 375	1 090 465	1 102 461	1 109 584
Total current liabilities	34 159	–	–	–	–	2 699	3 433	6 132	40 291	35 174	36 974
Total non current liabilities	36 792	–	–	–	–	–	–	–	36 792	41 055	39 252
Community wealth/Equity	993 615	–	–	–	–	–	65 389	65 389	1 059 004	1 138 726	1 144 470
Cash flows											
Net cash from (used) operating	38 753	–	–	–	–	2 699	(2 542)	157	38 910	41 459	40 811
Net cash from (used) investing	(38 814)	–	–	–	–	(2 699)	–	(2 699)	(41 513)	(40 548)	(42 547)
Net cash from (used) financing	95	–	–	–	–	–	–	–	95	92	89
Cash/cash equivalents at the year end	1 172	–	–	–	–	–	(233)	(233)	940	1 943	296
Cash backing/surplus reconciliation											
Cash and investments available	1 201	–	–	–	–	–	(233)	(233)	969	(8)	(1 755)
Application of cash and investments	(12 104)	–	–	–	–	–	2 517	2 517	(9 587)	(12 841)	(12 937)
Balance - surplus (shortfall)	13 305	–	–	–	–	–	(2 749)	(2 749)	10 556	12 833	11 182
Asset Management											
Asset register summary (WDV)	953 005	–	–	–	–	2 699	69 055	71 754	1 024 759	1 031 734	1 038 855
Depreciation & asset impairment	9 056	–	–	–	–	–	–	–	9 056	9 463	9 936
Renewal of Existing Assets	6 790	–	–	–	–	–	–	–	6 790	6 887	7 217
Repairs and Maintenance	19 397	–	–	–	–	–	–	–	19 397	19 551	20 416
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	0	–	–	–	–	–	–	–	0	0	0
Energy:	1	–	–	–	–	–	–	–	1	1	1
Refuse:	–	–	–	–	–	–	–	–	–	–	–

NC073 Emthanjeni - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2018

Standard Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		50 514	–	–	–	–	–	–	–	50 514	52 808	56 039
Executive and council		4 245	–	–	–	–	–	–	–	4 245	4 458	4 770
Finance and administration		46 269	–	–	–	–	–	–	–	46 269	48 351	51 268
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		6 857	–	–	–	–	–	–	–	6 857	7 710	8 099
Community and social services		1 683	–	–	–	–	–	–	–	1 683	2 334	2 453
Sport and recreation		162	–	–	–	–	–	–	–	162	137	144
Public safety		4 969	–	–	–	–	–	–	–	4 969	5 192	5 452
Housing		44	–	–	–	–	–	–	–	44	47	50
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		13 850	–	–	–	–	(2 000)	–	(2 000)	11 850	13 238	13 739
Planning and development		13 378	–	–	–	–	(2 000)	–	(2 000)	11 378	12 744	13 221
Road transport		472	–	–	–	–	–	–	–	472	494	518
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		186 327	–	–	–	–	4 699	(6 800)	(2 101)	184 226	203 748	186 580
Energy sources		94 497	–	–	–	–	1 500	(6 800)	(5 300)	89 197	93 840	97 571
Water management		48 659	–	–	–	–	3 199	–	3 199	51 858	65 660	42 221
Waste water management		26 925	–	–	–	–	–	–	–	26 925	27 795	29 389
Waste management		16 246	–	–	–	–	–	–	–	16 246	16 452	17 399
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	257 549	–	–	–	–	2 699	(6 800)	(4 101)	253 448	277 504	264 457
Expenditure - Functional												
Governance and administration		50 913	–	–	–	–	–	(165)	(165)	50 748	53 643	55 135
Executive and council		14 865	–	–	–	–	–	75	75	14 940	15 520	19 640
Finance and administration		36 049	–	–	–	–	–	(240)	(240)	35 808	38 123	35 495
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		30 369	–	–	–	–	–	(223)	(223)	30 146	32 976	35 057
Community and social services		12 954	–	–	–	–	–	(223)	(223)	12 730	13 816	14 676
Sport and recreation		5 220	–	–	–	–	–	–	–	5 220	5 889	6 273
Public safety		9 647	–	–	–	–	–	–	–	9 647	10 554	11 209
Housing		2 396	–	–	–	–	–	–	–	2 396	2 557	2 731
Health		153	–	–	–	–	–	–	–	153	160	168
Economic and environmental services		29 560	–	–	–	–	–	–	–	29 560	29 963	32 074
Planning and development		12 896	–	–	–	–	–	–	–	12 896	11 861	12 892
Road transport		16 664	–	–	–	–	–	–	–	16 664	18 102	19 181
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		119 817	–	–	–	–	–	(900)	(900)	118 917	134 426	141 732
Energy sources		76 082	–	–	–	–	–	(900)	(900)	75 182	82 062	86 432
Water management		15 250	–	–	–	–	–	–	–	15 250	18 235	19 194
Waste water management		15 605	–	–	–	–	–	–	–	15 605	15 701	16 584
Waste management		12 880	–	–	–	–	–	–	–	12 880	18 427	19 522
Other		690	–	–	–	–	–	–	–	690	732	778
Total Expenditure - Functional	3	231 349	–	–	–	–	–	(1 288)	(1 288)	230 061	251 740	264 775
Surplus/ (Deficit) for the year		26 199	–	–	–	–	2 699	(5 512)	(2 813)	23 387	25 765	(318)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. 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)

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. 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))

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

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

NC073 Emthanjeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2018

Vote Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		4 245	–	–	–	–	–	–	–	4 245	4 458	4 770
Vote 2 - FINANCE AND ADMINISTRATION		46 269	–	–	–	–	–	–	–	46 269	48 351	51 268
Vote 3 - PLANNING AND DEVELOPMENT		13 378	–	–	–	–	(2 000)	–	(2 000)	11 378	12 744	13 221
Vote 4 - HEALTH		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 683	–	–	–	–	–	–	–	1 683	2 334	2 453
Vote 6 - PUBLIC SAFETY		4 969	–	–	–	–	–	–	–	4 969	5 192	5 452
Vote 7 - SPORT AND RECREATION		162	–	–	–	–	–	–	–	162	137	144
Vote 8 - ROAD TRANSPORT		472	–	–	–	–	–	–	–	472	494	518
Vote 9 - OTHER		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - HOUSING SERVICES		44	–	–	–	–	–	–	–	44	47	50
Vote 11 - WASTE MANAGEMENT		16 246	–	–	–	–	–	–	–	16 246	16 452	17 399
Vote 12 - WASTE WATER MANAGEMENT		26 925	–	–	–	–	–	–	–	26 925	27 796	29 389
Vote 13 - ELECTRICITY		94 497	–	–	–	–	1 500	(6 800)	(5 300)	89 197	93 840	97 571
Vote 14 - WATER		48 659	–	–	–	–	3 199	–	3 199	51 858	65 660	42 221
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	257 549	–	–	–	–	2 699	(6 800)	(4 101)	253 448	277 504	264 457
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		14 865	–	–	–	–	–	75	75	14 940	15 520	19 640
Vote 2 - FINANCE AND ADMINISTRATION		36 049	–	–	–	–	–	(240)	(240)	35 808	38 123	35 495
Vote 3 - PLANNING AND DEVELOPMENT		12 896	–	–	–	–	–	–	–	12 896	11 861	12 892
Vote 4 - HEALTH		153	–	–	–	–	–	–	–	153	160	168
Vote 5 - COMMUNITY AND SOCIAL SERVICES		12 954	–	–	–	–	–	(223)	(223)	12 730	13 816	14 676
Vote 6 - PUBLIC SAFETY		9 647	–	–	–	–	–	–	–	9 647	10 554	11 209
Vote 7 - SPORT AND RECREATION		5 220	–	–	–	–	–	–	–	5 220	5 889	6 273
Vote 8 - ROAD TRANSPORT		16 664	–	–	–	–	–	–	–	16 664	18 102	19 181
Vote 9 - OTHER		690	–	–	–	–	–	–	–	690	732	778
Vote 10 - HOUSING SERVICES		2 396	–	–	–	–	–	–	–	2 396	2 557	2 731
Vote 11 - WASTE MANAGEMENT		12 880	–	–	–	–	–	–	–	12 880	18 427	19 522
Vote 12 - WASTE WATER MANAGEMENT		15 605	–	–	–	–	–	–	–	15 605	15 701	16 584
Vote 13 - ELECTRICITY		76 082	–	–	–	–	–	(900)	(900)	75 182	82 062	86 432
Vote 14 - WATER		15 250	–	–	–	–	–	–	–	15 250	18 236	19 194
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	231 349	–	–	–	–	–	(1 288)	(1 288)	230 061	251 740	264 775
Surplus/ (Deficit) for the year	2	26 199	–	–	–	–	2 699	(5 512)	(2 813)	23 387	25 765	(318)

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b), projected savings (section 28(2)(d)); error correction (section 28(2)(f))

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

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

check revenue	–	–	–	–	–	–	–	–	–	–	–
check expenditure	–	–	–	–	–	–	–	–	–	–	–

NC073 Emthanjeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	27 763	–	–	–	–	–	–	–	27 763	27 818	29 265
Service charges - electricity revenue	2	58 966	–	–	–	–	–	(2 800)	(2 800)	56 166	61 272	64 459
Service charges - water revenue	2	30 346	–	–	–	–	–	–	–	30 346	31 084	32 576
Service charges - sanitation revenue	2	18 938	–	–	–	–	–	–	–	18 938	19 289	20 292
Service charges - refuse revenue	2	11 301	–	–	–	–	–	–	–	11 301	11 215	11 798
Service charges - other		125	–	–	–	–	–	–	–	125	132	139
Rental of facilities and equipment		789	–	–	–	–	–	–	–	789	779	817
Interest earned - external investments		931	–	–	–	–	–	–	–	931	764	804
Interest earned - outstanding debtors		1 259	–	–	–	–	–	–	–	1 259	1 132	1 190
Dividends received		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		3 720	–	–	–	–	–	–	–	3 720	3 888	4 083
Licences and permits		1 970	–	–	–	–	–	–	–	1 970	2 060	2 162
Agency services		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		40 761	–	–	–	–	–	–	–	40 761	44 109	47 146
Other revenue	2	28 120	–	–	–	–	–	(4 000)	(4 000)	24 120	28 941	30 429
Gains on disposal of PPE		268	–	–	–	–	–	–	–	268	278	320
Total Revenue (excluding capital transfers and contributions)		**225 257**	–	–	–	–	–	**(6 800)**	**(6 800)**	**218 457**	**232 760**	**245 479**
Expenditure By Type												
Employee related costs		76 930	–	–	–	–	–	(328)	(328)	76 602	80 423	86 053
Remuneration of councillors		5 275	–	–	–	–	–	75	75	5 350	5 668	6 065
Debt impairment		7 578	–	–	–	–	–	(900)	(900)	6 678	9 463	10 670
Depreciation & asset impairment		9 056	–	–	–	–	–	–	–	9 056	9 463	9 936
Finance charges		2 055	–	–	–	–	–	–	–	2 055	6 042	9 805
Bulk purchases		60 434	–	–	–	–	–	–	–	60 434	63 876	67 198
Other materials		19 397	–	–	–	–	–	–	–	19 397	19 551	20 416
Contracted services		9 819	–	–	–	–	–	–	–	9 819	9 785	5 477
Transfers and subsidies			–	–	–	–	–	–	–	–	–	–
Other expenditure		40 805	–	–	–	–	–	(136)	(136)	40 669	47 469	49 155
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–		
Total Expenditure		**231 349**	–	–	–	–	–	**(1 288)**	**(1 288)**	**230 061**	**251 740**	**264 775**
Surplus/(Deficit)		**(6 093)**	–	–	–	–	–	**(5 512)**	**(5 512)**	**(11 604)**	**(18 979)**	**(19 296)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		32 292	–	–	–	–	2 699	–	2 699	34 991	44 744	18 978
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–		
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–		
Surplus/(Deficit) before taxation		**26 199**	–	–	–	–	**2 699**	**(5 512)**	**(2 813)**	**23 387**	**25 765**	**(318)**
Taxation		–	–	–	–	–	–	–	–	–		
Surplus/(Deficit) after taxation		**26 199**	–	–	–	–	**2 699**	**(5 512)**	**(2 813)**	**23 387**	**25 765**	**(318)**
Attributable to minorities		–	–	–	–	–	–	–	–	–		
Surplus/(Deficit) attributable to municipality		**26 199**	–	–	–	–	**2 699**	**(5 512)**	**(2 813)**	**23 387**	**25 765**	**(318)**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–		
Surplus/ (Deficit) for the year		**26 199**	–	–	–	–	**2 699**	**(5 512)**	**(2 813)**	**23 387**	**25 765**	**(318)**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

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

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

NC073 Emthanjeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
			5	6	7	8	9	10	11	12		
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		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		1 925	–	–	–	–	–	–	–	1 925	1 489	1 561
Vote 2 - FINANCE AND ADMINISTRATION		1 260	–	–	–	–	–	–	–	1 260	1 526	1 599
Vote 3 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - HEALTH		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - COMMUNITY AND SOCIAL SERVICES		120	–	–	–	–	–	–	–	120	125	131
Vote 6 - PUBLIC SAFETY		57	–	–	–	–	–	–	–	57	60	62
Vote 7 - SPORT AND RECREATION		65	–	–	–	–	–	–	–	65	68	71
Vote 8 - ROAD TRANSPORT		15 153	–	–	–	–	(2 000)	–	(2 000)	13 153	15 734	16 354
Vote 9 - OTHER		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - HOUSING SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - WASTE MANAGEMENT		22	–	–	–	–	–	–	–	22	23	24
Vote 12 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - ELECTRICITY		6 400	–	–	–	–	1 500	–	1 500	7 900	2 523	1 548
Vote 14 - WATER		14 080	–	–	–	–	3 199	–	3 199	17 279	84	88
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		39 082	–	–	–	–	2 699	–	2 699	41 781	21 631	21 438
Total Capital Expenditure - Vote		39 082	–	–	–	–	2 699	–	2 699	41 781	21 631	21 438
Capital Expenditure - Functional												
Governance and administration		3 185	–	–	–	–	–	–	–	3 185	3 015	3 160
Executive and council		1 925	–	–	–	–	–	–	–	1 925	1 489	1 561
Finance and administration		1 260	–	–	–	–	–	–	–	1 260	1 526	1 599
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		242	–	–	–	–	–	–	–	242	253	265
Community and social services		120	–	–	–	–	–	–	–	120	125	131
Sport and recreation		65	–	–	–	–	–	–	–	65	68	71
Public safety		57	–	–	–	–	–	–	–	57	60	62
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		15 153	–	–	–	–	(2 000)	–	(2 000)	13 153	15 734	16 354
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		15 153	–	–	–	–	(2 000)	–	(2 000)	13 153	15 734	16 354
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		20 502	–	–	–	–	4 699	–	4 699	25 201	2 629	1 659
Energy sources		6 400	–	–	–	–	1 500	–	1 500	7 900	2 523	1 548
Water management		14 080	–	–	–	–	3 199	–	3 199	17 279	84	88
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		22	–	–	–	–	–	–	–	22	23	24
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	39 082	–	–	–	–	2 699	–	2 699	41 781	21 631	21 438
Funded by:												
National Government		32 292	–	–	–	–	2 699	–	2 699	34 991	14 744	14 221
Provincial Government		–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	32 292	–	–	–	–	2 699	–	2 699	34 991	14 744	14 221
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		6 790	–	–	–	–	–	–	–	6 790	6 887	7 217
Total Capital Funding		39 082	–	–	–	–	2 699	–	2 699	41 781	21 631	21 438

References

1 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)

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3 Capital expenditure by standard classification must reconcile to the appropriations by vote

4 Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

5 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget

6 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

7 Increases of funds approved under MFMA section 31

8 Adjustments approved in accordance with MFMA section 29

9 Adjustments to transfers from National or Provincial Government

10 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))

11 G = B + C + D + E + F

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

NC073 Emthanjeni - Table B6 Adjustments Budget Financial Position - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		358	–	–	–	–	–	(233)	(233)	125	351	344
Call investment deposits	1	9 784	–	–	–	–	–	–	–	9 784	9 093	8 638
Consumer debtors	1	23 509	–	–	–	–	–	–	–	23 509	24 214	24 940
Other debtors		11 615	–	–	–	–	–	–	–	11 615	11 964	12 322
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–	–
Inventory		66 211	–	–	–	–	–	(65 621)	(65 621)	590	66 873	64 867
Total current assets		111 476	–	–	–	–	–	(65 854)	(65 854)	45 622	112 494	111 112
Non current assets												
Long-term receivables		–	–	–	–	–	–	–	–	–	–	–
Investments		29	–	–	–	–	–	–	–	29	29	29
Investment property		5 018	–	–	–	–	–	65 621	65 621	70 640	70 640	70 640
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	947 605	–	–	–	–	2 699	69 055	71 754	1 019 359	1 031 348	1 038 468
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		382	–	–	–	–	–	–	–	382	386	390
Other non-current assets		56	–	–	–	–	–	–	–	56	59	60
Total non current assets		953 090	–	–	–	–	2 699	134 676	137 375	1 090 465	1 102 461	1 109 584
TOTAL ASSETS		1 064 567	–	–	–	–	2 699	68 822	71 521	1 136 088	1 214 955	1 220 696
LIABILITIES												
Current liabilities												
Bank overdraft		8 969	–	–	–	–	–	–	–	8 969	9 460	10 766
Borrowing		–	–	–	–	–	–	3 433	3 433	3 433	–	–
Consumer deposits		2 431	–	–	–	–	–	–	–	2 431	2 592	2 754
Trade and other payables		19 127	–	–	–	–	2 699	–	2 699	21 826	19 510	19 900
Provisions		3 631	–	–	–	–	–	–	–	3 631	3 592	3 554
Total current liabilities		34 159	–	–	–	–	2 699	3 433	6 132	40 291	35 174	36 974
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	3 527	973
Provisions	1	36 792	–	–	–	–	–	–	–	36 792	37 528	38 279
Total non current liabilities		36 792	–	–	–	–	–	–	–	36 792	41 055	39 252
TOTAL LIABILITIES		70 951	–	–	–	–	2 699	3 433	6 132	77 083	76 229	76 225
NET ASSETS	2	993 615	–	–	–	–	–	65 389	65 389	1 059 004	1 138 726	1 144 470
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		993 615	–	–	–	–	–	65 389	65 389	1 059 004	1 138 726	1 144 470
Reserves		–	–	–	–	–	–	–	–	–	–	–
Minorities' interests		–	–	–	–	–	–	–	–	–		
TOTAL COMMUNITY WEALTH/EQUITY		993 615	–	–	–	–	–	65 389	65 389	1 059 004	1 138 726	1 144 470

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 - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		24 942	–	–	–	–	–	–	–	24 942	24 003	24 875
Service charges		113 321	–	–	–	–	–	(2 050)	(2 050)	111 271	118 842	122 900
Other revenue		33 311	–	–	–	–	–	(3 400)	(3 400)	29 911	33 884	35 616
Government - operating	1	40 761	–	–	–	–	–	–	–	40 761	44 109	47 146
Government - capital	1	32 292	–	–	–	–	2 699	–	2 699	34 991	44 744	18 978
Interest		1 723	–	–	–	–	–	–	–	1 723	1 802	1 894
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(205 542)	–	–	–	–	–	2 908	2 908	(202 634)	(219 882)	(200 794)
Finance charges		(2 055)	–	–	–	–	–	–	–	(2 055)	(6 042)	(9 805)
Transfers and Grants	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**38 753**	–	–	–	–	**2 699**	**(2 542)**	**157**	**38 910**	**41 459**	**40 811**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		268	–	–	–	–	–	–	–	268	278	320
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(39 082)	–	–	–	–	(2 699)	–	(2 699)	(41 781)	(40 826)	(42 867)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(38 814)**	–	–	–	–	**(2 699)**	–	**(2 699)**	**(41 513)**	**(40 548)**	**(42 547)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		95	–	–	–	–	–	3 338	3 338	3 433	3 527	973
Increase (decrease) in consumer deposits		–	–	–	–	–	–	95	95	95	92	89
Payments												
Repayment of borrowing		–	–	–	–	–	–	(3 433)	(3 433)	(3 433)	(3 527)	(973)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**95**	–	–	–	–	–	–	–	**95**	**92**	**89**
NET INCREASE/ (DECREASE) IN CASH HELD		**34**	–	–	–	–	–	**(2 542)**	**(2 542)**	**(2 508)**	**1 003**	**(1 647)**
Cash/cash equivalents at the year begin:	2	1 139	–	–	–	–	–	2 309	2 309	3 448	940	1 943
Cash/cash equivalents at the year end:	2	1 172	–	–	–	–	–	(233)	(233)	940	1 943	296

References

1 Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

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 B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	1 172	–	–	–	–	–	(233)	(233)	940	1 943	296
Other current investments > 90 days		(0)	–	–	–	–	–	0	0	(0)	(1 980)	(2 080)
Non current assets - Investments	1	29	–	–	–	–	–	–	–	29	29	29
Cash and investments available:		1 201	–	–	–	–	–	(233)	(233)	969	(8)	(1 755)
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		1 646	–	–	–	–	–	–	–	1 646	1 728	1 815
Other working capital requirements	2	(13 750)	–					2 517	2 517	(11 233)	(14 569)	(14 752)
Other provisions		–	–	–	–	–	–	–	–	–	–	–
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		(12 104)	–	–	–	–	–	2 517	2 517	(9 587)	(12 841)	(12 937)
Surplus(shortfall)		13 305	–	–	–	–	–	(2 749)	(2 749)	10 556	12 833	11 182

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements 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 - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	32 292	–	–	–	–	2 699	–	2 699	34 991	14 744	14 221
Roads Infrastructure		–	–	–	–	–	–	–	–	–	12 744	13 221
Storm water Infrastructure		12 292	–	–	–	–	(2 000)	–	(2 000)	10 292	–	–
Electrical Infrastructure		6 000	–	–	–	–	1 500	–	1 500	7 500	2 000	1 000
Water Supply Infrastructure		14 000	–	–	–	–	3 199	–	3 199	17 199	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		32 292	–	–	–	–	2 699	–	2 699	34 991	14 744	14 221
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	6 790	–	–	–	–	–	–	–	6 790	6 887	7 217
Roads Infrastructure		2 800	–	–	–	–	–	–	–	2 800	2 926	3 066
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		500	–	–	–	–	–	–	–	500	523	548
Water Supply Infrastructure		80	–	–	–	–	–	–	–	80	84	88
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		22	–	–	–	–	–	–	–	22	23	24
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		3 402	–	–	–	–	–	–	–	3 402	3 555	3 725
Community Facilities		120	–	–	–	–	–	–	–	120	125	131
Sport and Recreation Facilities		25	–	–	–	–	–	–	–	25	26	27
Community Assets		145	–	–	–	–	–	–	–	145	152	159
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		320	–	–	–	–	–	–	–	320	334	350
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	320	–	–	–	–	–	–	–	320	334	350
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		680	–	–	–	–	–	–	–	680	711	745
Intangible Assets		680	–	–	–	–	–	–	–	680	711	745
Computer Equipment		1 830	–	–	–	–	–	–	–	1 830	1 777	1 862
Furniture and Office Equipment		265	–	–	–	–	–	–	–	265	181	190
Machinery and Equipment		148	–	–	–	–	–	–	–	148	177	186
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	2a	–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–

Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure *to be adjusted*	4											
Roads Infrastructure		2 800	-	-	-	-	-	-	-	2 800	15 670	16 287
Storm water Infrastructure		12 292	-	-	-	-	(2 000)	-	(2 000)	10 292	-	-
Electrical Infrastructure		6 500	-	-	-	-	1 500	-	1 500	8 000	2 523	1 548
Water Supply Infrastructure		14 080	-	-	-	-	3 199	-	3 199	17 279	84	88
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		22	-	-	-	-	-	-	-	22	23	24
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		35 694	-	-	-	-	2 699	-	2 699	38 393	18 299	17 947
Community Facilities		120	-	-	-	-	-	-	-	120	125	131
Sport and Recreation Facilities		25	-	-	-	-	-	-	-	25	26	27
Community Assets		145	-	-	-	-	-	-	-	145	152	159
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		320	-	-	-	-	-	-	-	320	334	350
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		320	-	-	-	-	-	-	-	320	334	350
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		680	-	-	-	-	-	-	-	680	711	745
Intangible Assets		680	-	-	-	-	-	-	-	680	711	745
Computer Equipment		1 830	-	-	-	-	-	-	-	1 830	1 777	1 862
Furniture and Office Equipment		265	-	-	-	-	-	-	-	265	181	190
Machinery and Equipment		148	-	-	-	-	-	-	-	148	177	186
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**39 082**	-	-	-	-	**2 699**	-	**2 699**	**41 781**	**21 631**	**21 438**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		331 921	-	-	-	-	(2 000)	-	(2 000)	329 921	348 517	365 943
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		59 827	-	-	-	-	1 500	-	1 500	61 327	62 819	65 960
Water Supply Infrastructure		119 769	-	-	-	-	3 199	-	3 199	122 968	125 758	132 046
Sanitation Infrastructure		136 171	-	-	-	-	-	-	-	136 171	118 566	99 740
Solid Waste Infrastructure		4 088	-	-	-	-	-	-	-	4 088	4 292	4 507
Rail Infrastructure		-	-	-	-	-	-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-		
Infrastructure		651 776	-	-	-	-	2 699	-	2 699	654 475	659 952	668 196
Community Facilities		219 049	-	-	-	-	-	-	-	219 049	219 049	219 049
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-		
Community Assets		219 049	-	-	-	-	-	-	-	219 049	219 049	219 049
Heritage Assets		6 959	-	-	-	-	-	-	-	6 959	6 959	6 959
Revenue Generating		-	-	-	-	-	-	-	-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		5 018	-	-	-	-	-	65 621	65 621	70 640	70 640	70 640
Housing		-	-	-	-	-	-	-	-	-		
Other Assets		5 018	-	-	-	-	-	65 621	65 621	70 640	70 640	70 640
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-		
Servitudes		-	-	-	-	-	-	-	-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-		
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		70 203	-	-	-	-	-	-	-	70 203	71 607	73 039
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-		
Machinery and Equipment		-	-	-	-	-	-	-	-	-		
Transport Assets		-	-	-	-	-	-	3 433	3 433	3 433	3 527	973
Libraries		-	-	-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**953 005**	-	-	-	-	**2 699**	**69 055**	**71 754**	**1 024 759**	**1 031 734**	**1 038 855**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		9 056	-	-	-	-	-	-	-	9 056	9 463	9 936
Repairs and Maintenance by asset class	3	**19 397**	-	-	-	-	-	-	-	**19 397**	**19 551**	**20 416**
Roads Infrastructure		369	-	-	-	-	-	-	-	369	383	400
Storm water Infrastructure		336	-	-	-	-	-	-	-	336	349	365

Electrical Infrastructure		1 732	–	–	–	–	–	–	–	1 732	1 801	1 880
Water Supply Infrastructure		1 380	–	–	–	–	–	–	–	1 380	1 435	1 498
Sanitation Infrastructure		74	–	–	–	–	–	–	–	74	77	81
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		3 891	–	–	–	–	–	–	–	3 891	4 045	4 223
Community Facilities		2 150	–	–	–	–	–	–	–	2 150	2 235	2 334
Sport and Recreation Facilities		134	–	–	–	–	–	–	–	134	139	145
Community Assets		2 284	–	–	–	–	–	–	–	2 284	2 374	2 479
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		2 100	–	–	–	–	–	–	–	2 100	2 183	2 280
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		2 100	–	–	–	–	–	–	–	2 100	2 183	2 280
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		1 708	–	–	–	–	–	–	–	1 708	1 775	1 855
Intangible Assets		1 708	–	–	–	–	–	–	–	1 708	1 775	1 855
Computer Equipment		699	–	–	–	–	–	–	–	699	728	760
Furniture and Office Equipment		999	–	–	–	–	–	–	–	999	1 038	1 084
Machinery and Equipment		1 079	–	–	–	–	–	–	–	1 079	1 121	1 171
Transport Assets		6 637	–	–	–	–	–	–	–	6 637	6 286	6 564
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**28 453**	–	–	–	–	–	–	–	**28 453**	**29 014**	**30 352**
Renewal and upgrading of Existing Assets as % of total capex		*17.4%*	*0.0%*							*16.3%*	*31.8%*	*33.7%*
Renewal and upgrading of Existing Assets as % of deprecn"		*75.0%*	*0.0%*							*75.0%*	*72.8%*	*72.6%*
R&M as a % of PPE		*2.0%*	*0.0%*							*1.9%*	*1.9%*	*2.0%*
Renewal and upgrading and R&M as a % of PPE		*2.7%*	*0.0%*							*2.6%*	*2.6%*	*2.7%*

References

1 Detail of new assets provided in Table SB18a

2 Detail of renewal of existing assets provided in Table SB18b

2a Detail of upgrading of existing assets provided in Table SB18e

3 Detail of Repairs and Maintenance by Asset Class provided in Table SB18c

4 Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5 Must reconcile to Adjustments Budget Financial Position (written down value)

6 Donated/contributed and assets funded by finance leases to be allocated to the respective category

7 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget

8 Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9 Increases of funds approved under MFMA section 31

10 Adjustments approved in accordance with MFMA section 29

11 Adjustments to transfers from National or Provincial Government

12 Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

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

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

NC073 Emthanjeni - Table B10 Basic service delivery measurement - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		11480							–	11	11594	11640
Piped water inside yard (but not in dwelling)		736							–	1	743	763
Using public tap (at least min.service level)	2	452							–	0	444	430
Other water supply (at least min.service level)		333							–	0	0	0
Minimum Service Level and Above sub-total		13	–	–	–	–	–	–	–	13	13	13
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	13	–	–	–	–	–	–	–	13	13	13
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		9377							–	9 377	9507	9590
Flush toilet (with septic tank)		2365							–	2 365	2425	2480
Chemical toilet		663							–	663	636	625
Pit toilet (ventilated)		431							–	431	406	402
Other toilet provisions (> min.service level)		0							–	–	0	0
Minimum Service Level and Above sub-total		12 836	–	–	–	–	–	–	–	12 836	12 974	13 097
Bucket toilet		331							–	331	328	319
Other toilet provisions (< min.service level)		0							–	–	0	0
No toilet provisions		0							–	–	0	0
Below Minimum Servic Level sub-total		331	–	–	–	–	–	–	–	331	328	319
Total number of households	5	13 167	–	–	–	–	–	–	–	13 167	13 302	13 416
Energy:												
Electricity (at least min. service level)		3990							–	3 990	4005	4290
Electricity - prepaid (> min.service level)		8206							–	8 206	8290	8350
Minimum Service Level and Above sub-total		12 196	–	–	–	–	–	–	–	12 196	12 295	12 640
Electricity (< min.service level)		435							–	435	419	400
Electricity - prepaid (< min. service level)		189							–	189	175	162
Other energy sources		0							–	–	0	0
Below Minimum Servic Level sub-total		624	–	–	–	–	–	–	–	624	594	562
Total number of households	5	12 820	–	–	–	–	–	–	–	12 820	12 889	13 202
Refuse:												
Removed at least once a week (min.service)		13624							–	13 624	13909	14210
Minimum Service Level and Above sub-total		13 624	–	–	–	–	–	–	–	13 624	13 909	14 210
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	13 624	–	–	–	–	–	–	–	13 624	13 909	14 210
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)									–	–		
Sanitation (free minimum level service)									–	–		
Electricity/other energy (50kwh per household per month)									–	–		
Refuse (removed at least once a week)									–	–		
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)									–	–		
Sanitation (free sanitation service)									–	–		
Electricity/other energy (50kwh per household per month)									–	–		
Refuse (removed once a week)									–	–		
Total cost of FBS provided (minimum social package)		–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided												
Property rates (R'000 value threshold)		15000							–	15 000	15000	15000
Water (kilolitres per household per month)		6							–	6	6	6
Sanitation (kilolitres per household per month)		0							–	–	0	0
Sanitation (Rand per household per month)		182.71							–	183	193.68	209.1672
Electricity (kw per household per month)		50							–	50	50	50
Refuse (average litres per week)		78.49							–	78	78.49	78.49
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)									–	–		
Property rates (other exemptions, reductions and rebates)									–	–		
Water									–	–		
Sanitation									–	–		
Electricity/other energy									–	–		
Refuse									–	–		
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of free services provided (total social pa		–	–	–	–	–	–	–	–	–	–	–

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

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

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

Supporting Schedules

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

NC073 Emthanjeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits		9 784							–	9 784	9 093	8 638
Other current investments		–							–	–		
Total Call investment deposits	1	9 784	–	–	–	–	–	–	–	9 784	9 093	8 638
Consumer debtors												
Consumer debtors		33 187							–	33 187	24 214	24 940
Less: provision for debt impairment		9 678	–	–	–	–	–	–	–	9 678	–	–
Total Consumer debtors	1	23 509	–	–	–	–	–	–	–	23 509	24 214	24 940
Debt impairment provision												
Balance at the beginning of the year		–							–	–	–	–
Contributions to the provision		9 678							–	9 678		
Bad debts written off		–							–	–		
Balance at end of year		9 678	–	–	–	–	–	–	–	9 678	–	–
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 012 484					2 699	65 621	68 320	1 080 804	1 095 619	1 108 681
Leases recognised as PPE	2							3 433	3 433	3 433	3 527	973
Less: Accumulated depreciation		64 879							–	64 879	67 798	71 188
Total Property, plant & equipment	1	947 605	–	–	–	–	2 699	69 055	71 754	1 019 359	1 031 348	1 038 466
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		–							–	–		
Current portion of long-term liabilities		–						3 433	3 433	3 433	–	–
Total Current liabilities - Borrowing		–	–	–	–	–	–	3 433	3 433	3 433	–	–
Trade and other payables												
Creditors		19 127					2 699		2 699	21 826	19 510	19 900
Unspent conditional grants and receipts		–							–	–		
VAT		–							–	–		
Total Trade and other payables	1	19 127	–	–	–	–	2 699	–	2 699	21 826	19 510	19 900
Non current liabilities - Borrowing												
Borrowing	3	–							–	–		
Finance leases (including PPP asset element)		–							–	–	3 527	973
Total Non current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	3 527	973
Provisions - non current												
Retirement benefits		33 258							–	33 258	33 955	34 651
List other major items		–							–	–	–	–
Refuse landfill site rehabilitation		75							–	75	80	81
Other		3 459							–	3 459	3 494	3 546
Total Provisions - non current		36 792	–	–	–	–	–	–	–	36 792	37 528	38 279
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		967 204							–	967 204	976 700	1 008 527
Appropriations to Reserves									–	–		
Transfers from Reserves									–	–		
Depreciation offsets									–	–		
Other adjustments		26 412						65 389	65 389	91 801	162 026	135 943
Accumulated Surplus/(Deficit)	1	993 615	–	–	–	–	–	65 389	65 389	1 059 004	1 138 726	1 144 470
Reserves												
Housing Development Fund									–	–		
Capital replacement									–	–		
Self-insurance									–	–		
Other reserves *(list)*									–	–		
Revaluation									–	–		
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	993 615	–	–	–	–	–	65 389	65 389	1 059 004	1 138 726	1 144 470

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services									–	–		
2010 World Cup									–	–		
									–	–		

References

1. Must reconcile with 'Financial Position' budget

2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

3. Borrowing (original budget) must reconcile to Budget Table A16

4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

6. Increases of funds approved under section 31 MFMA

7. Adjustments approved in accordance with section 29 MFMA

8. Adjustments to funding allocations from National or Provincial Government

9. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)); error correction (sect

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

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

NC073 Emthanjeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/02/2018

Description	Unit of measurement	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Vote 1 - Executive and Council												
Function 1 - Governance												
Sub-function 1 - Office of the Municipal												
community and do on-going oversight of our service	No of performance reports								-	-	-	-
To continuously review the accountable and	% completed											
Sub-function 2 - Council												
committee for approval by end June	committee								-	-	-	-
Submit quarterly performance reports ito of the	No of performance reports											
Sub-function 3 - Internal audit Section												
to the council	submitted to the council											
Implement public education campaigns on	No of education campaigns								-	-	-	-
Function 2 - Local Economic Development												
Sub-function 1 - Economic Development												
municipal area	No meetings											
Awareness programmes through exhibitions	Number of campaigns								-	-	-	-
Sub-function 2 - Office of the Mayor												
Compile a rural development strategy	Strategy approved								-	-	-	-
Establish commonage committee	Committee established								-	-	-	-
Sub-function 3 - Public Safety									-	-	-	-
Department of Community Safety and the District to	Number of plans											
Inspect and assess infrastructure and role players to	Number of reports								-	-	-	-
Vote 2 - Finance and Admin												
Function 1 - Directorate Chief Financial Officer												
Sub-function 1 - Directorate CFO												
August to the Auditor-General	Statements submitted								-	-	-	-
Monthly financial reporting to council	No of reports											
Sub-function 2 - Financial Services									-	-	-	-
Compilation of a Revenue Enhancement Strategy	% Completion											
Achievement of a payment percentage of above 80%	Payment %								-	-	-	-
Sub-function 3 - Assessment Rates												
of May	Valuation Roll completed								-	-	-	-
Prepare and submit the adjustments budget by the	Approved main &											
Function 2 - Public Participation												
Sub-function 1 - DCCDS									-	-	-	-
indigent application process	Workshop held											
Compile contingency plans for all municipal	Number of plans								-	-	-	-
Sub-function 2 - Public Safety												
collection	Number of staff appointed								-	-	-	-
Road safety awareness campaigns held in all wards	Number of campaigns											
Sub-function 3 - Community Services												
Participate in annual National Arrive Alive Programme	Number of joint operations											
Speed law enforcement (direct prosecution)	# of enforcement sessions								-	-	-	-
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											
Implement the De Aar and Hanover housing project	Number of sites serviced								-	-	-	-
Sub-function 2 - Water												
Implementation of the WCWDM project funded by DWA	budget spent								-	-	-	-
Spent the approved maintenance budget for water	budget for water spent											
Sub-function 3 - Water and Waste Water									-	-	-	-
Planning of new boreholes for De Aar	agreements with farmers											
Water quality as per blue drop	% water quality level											
Function 2 - Waste Water Management									-	-	-	-
Sub-function 1 - Waste Water Management												
sewerage infrastructure to upgrade UDS sanitation	council by end June								-	-	-	-
Spent the approved maintenance budget for	budget for sanitation spent											
Sub-function 2 - Road Transport									-	-	-	-
Construct new tar roads	No of kilometers constructed											
Spent the approved maintenance budget for roads	budget for roads and								-	-	-	-
Sub-function 3 - Infrastructural Services												
for the project approval for the application of permits for	MIG by end June								-	-	-	-
Electricity Master plan	Completed plan											
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 - 28/02/2018

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
		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								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.5%	1.7%	0.1%	0.9%	0.0%	2.4%	3.8%	4.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.5%	2.8%	45.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	79.7%		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital				13.0%					
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	274.5%	226.5%	106.1%	326.3%	0.0%	113.2%	319.8%	300.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	274.5%	226.5%	15.3%	326.3%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	26.6%	24.3%		0.3	0.0	0.2	0.3	0.2
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	92.1%	87.6%	29.2%	88.0%	88.0%	86.0%	93.8%	93.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		87.6%	85.2%		89.0%	89.0%	93.8%	93.4%	93.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	26.4%	30.4%	15.7%	15.6%	0.0%	16.1%	15.5%	15.2%
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))	100.0%	100.0%						
Creditors to Cash and Investments		-1744.9%	346.8%		1631.4%	0.0%	2322.2%	1004.1%	6731.5%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	670041400.0%	620000000.0%		563580000.0%	563580000.0%	563580000.0%	572033700.0%	574893868.5%
	Total Cost of Losses (Rand '000)	5 293	5 000		4 949	4 949	4 949	5 023	5 048
	% Volume (units purchased and generated less units sold)/units purchased and generated	12	12		12	12	12	12	12
Water Distribution Losses (2)	Total Volume Losses (kℓ)	37154200.0%	55000000.0%		53328000.0%	53328000.0%	53328000.0%	54127920.0%	54398559.6%
	Total Cost of Losses (Rand '000)	311	451		446	446	446	453	455
	% Volume (units purchased and generated less units sold)/units purchased and generated	14	16		15	15	15	15	15
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.4%	32.2%	31.8%	34.2%	0.0%	35.1%	34.6%	35.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.5%		0.0%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.8%		29.0%	8.6%	0.0%	8.9%	8.4%	8.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	32.2%	6.2%		4.9%	0.0%	5.1%	6.7%	8.0%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	3231.9%	11177.0%		1928.0%	0.0%	1857.0%	1750.3%	1840.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	41.5%	21.8%		10.4%	0.0%	10.8%	10.4%	10.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-8.9%	29.7%		0.0	0.0	0.0	0.0	0.0

References

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

[illegible]

NC073 Emthanjeni - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2018

Description	Ref	MFMA section	2014/15	2015/16	2016/17	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	(1 306)	7 524	1 139	1 172	–	940	1 943	296
Cash + investments at the yr end less applications - R'000	2	18(1)b	11 987	10 435	10 287	13 305	–	10 556	12 833	11 182
Cash year end/monthly employee/supplier payments	3	18(1)b	(0)	0	0	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(48 112)	(57 437)	19 222	26 199	–	23 387	25 765	(318)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.011559806	4.4%	-6.0%	0.0%	0.0%	0.0%	-1.7%	-0.9%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	93.6%	0.0%	94.1%	94.2%	93.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	29.5%	23.0%	5.2%	5.1%	0.0%	4.6%	6.2%	6.7%
Capital payments % of capital expenditure	8	18(1)c;19	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	79.7%	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	11.1%	17.0%	0.0%				3.0%	3.0%
Long term receivables % change - incr(decr)	12	18(1)a	8.6%	8.3%	0.0%				0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.3%	1.4%	1.8%	2.0%	0.0%	1.9%	1.9%	2.0%
Asset renewal % of capital budget	14	20(1)(vi)	2.5%	10.4%	36.8%	17.4%	0.0%	16.3%	31.8%	33.7%

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 - 28/02/2018

Description	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		39 880	–	–	–	–	–	39 880	42 458	45 410
Local Government Equitable Share		37 094					–	37 094	40 758	43 710
Finance Management	3	1 700					–	1 700	1 700	1 700
EPWP Incentive		1 086					–	1 086		
							–	–		
							–	–		
							–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		881	–	–	–	–	–	881	1 651	1 736
Health subsidy							–	–		
Housing							–	–		
Sport and Recreation	4	881					–	881	1 651	1 736
							–	–		
Other transfers and grants [insert description]	5						–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Operating Transfers and Grants	6	40 761	–	–	–	–	–	40 761	44 109	47 146
Capital Transfers and Grants										
National Government:		32 292	–	–	2 699	–	2 699	34 991	44 744	18 978
Municipal Infrastructure Grant (MIG)		12 292			(2 000)		(2 000)	10 292	12 744	13 221
Regional Bulk Infrastructure		14 000					–	14 000	30 000	4 757
Integrated National Electrification Programme		6 000			1 500		1 500	7 500	2 000	1 000
							–	–		
							–	–		
Water Infrastructure Grant					3 199		3 199	3 199		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Capital Transfers and Grants	6	32 292	–	–	2 699	–	2 699	34 991	44 744	18 978
TOTAL RECEIPTS OF TRANSFERS & GRANTS		73 053	–	–	2 699	–	2 699	75 752	88 853	66 124

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

*2. Amounts actually **RECEIVED**; not revenue earned (the objective is to confirm grants allocated)*

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)

6. Total Grant Receipts original budget must reconcile to budget supporting table A18

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Increases of funds approved under section 31 MFMA

9. Adjustments to funding allocations from National or Provincial Government

10. 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

11. E = B + C + D

12. Adjusted Budget F = (A or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2018

Description	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		39 880	–	–	–	–	–	39 880	42 458	45 410
Local Government Equitable Share		37 094					–	37 094	40 758	43 710
Finance Management		1 700					–	1 700	1 700	1 700
EPWP Incentive		1 086					–	1 086	–	–
							–	–		
							–	–		
							–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		881	–	–	–	–	–	881	1 651	1 736
Health subsidy							–	–		
Housing							–	–		
Sport and Recreation		881					–	881	1 651	1 736
							–	–		
Other transfers and grants [insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total operating expenditure of Transfers and Grants:		40 761	–	–	–	–	–	40 761	44 109	47 146
Capital expenditure of Transfers and Grants										
National Government:		32 292	–	–	2 699	–	2 699	34 991	44 744	18 978
Municipal Infrastructure Grant (MIG)		12 292			(2 000)		(2 000)	10 292	12 744	13 221
Regional Bulk Infrastructure		14 000					–	14 000	30 000	4 757
Integrated National Electrification Programme		6 000			1 500		1 500	7 500	2 000	1 000
							–	–		
							–	–		
Water Infrastructure Grant					3 199		3 199	3 199		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		32 292	–	–	2 699	–	2 699	34 991	44 744	18 978
Total capital expenditure of Transfers and Grants		73 053	–	–	2 699	–	2 699	75 752	88 853	66 124

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 - 28/02/2018

Description	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		39 880					–	39 880	42 458	45 410
Conditions met - transferred to revenue		39 880	–	–	–	–	–	39 880	42 458	45 410
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		881					–	881	1 651	1 736
Conditions met - transferred to revenue		881	–	–	–	–	–	881	1 651	1 736
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		40 761	–	–	–	–	–	40 761	44 109	47 146
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		32 292					–	32 292	21 631	21 438
Conditions met - transferred to revenue		32 292	–	–	–	–	–	32 292	21 631	21 438
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		32 292	–	–	–	–	–	32 292	21 631	21 438
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		73 053	–	–	–	–	–	73 053	65 739	68 585
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4

2. CTBM = conditions to be met

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Increases of funds approved under section 31 MFMA

5. Adjustments to funding allocations from National or Provincial Government

5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sect

6. E = B + C + D

7. Adjusted Budget F = (A or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organs of State												
[insert description]	3								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
[insert description]	4								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS	5	–	–	–	–	–	–	–	–	–	–	–

Non-cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												

NC073 Emthanjeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2018

Summary of remuneration	Ref	Budget Year 2017/18									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		3 623							–	3 623	0.0%
Pension and UIF Contributions		–							–	–	
Medical Aid Contributions		–							–	–	
Motor Vehicle Allowance		1 208							–	1 208	0.0%
Cellphone Allowance		414						75	75	490	
Housing Allowances		–							–	–	
Other benefits and allowances		52							–	52	
Sub Total - Councillors		5 297	–			–		75	75	5 373	1.4%
% increase			(0)							9	
Senior Managers of the Municipality											
Basic Salaries and Wages		4 052						(225)	(225)	3 827	-5.6%
Pension and UIF Contributions		673						(41)	(41)	632	-6.2%
Medical Aid Contributions		115						(11)	(11)	104	-9.5%
Overtime		–							–	–	
Performance Bonus		–							–	–	
Motor Vehicle Allowance		770						(62)	(62)	708	-8.1%
Cellphone Allowance		382						(10)	(10)	371	-2.7%
Housing Allowances		–							–	–	
Other benefits and allowances		62							–	62	
Payments in lieu of leave		–							–	–	
Long service awards		–							–	–	
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Senior Managers of Municipality		6 053	–	–		–		(350)	(350)	5 703	-5.8%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		54 607							–	54 607	0.0%
Pension and UIF Contributions		9 229							–	9 229	0.0%
Medical Aid Contributions		1 865							–	1 865	0.0%
Overtime		1 334							–	1 334	0.0%
Performance Bonus		–							–	–	
Motor Vehicle Allowance		1 150							–	1 150	0.0%
Cellphone Allowance		317							–	317	0.0%
Housing Allowances		1 178							–	1 178	
Other benefits and allowances		1 141							–	1 141	
Payments in lieu of leave		–							–	–	
Long service awards		–							–	–	
Post-retirement benefit obligations	5	57							–	57	0.0%
Sub Total - Other Municipal Staff		70 877	–	–	–	–	–	–	–	70 877	0.0%
% increase											
Total Parent Municipality		82 228	–	–	–	–	–	(275)	(275)	81 953	-0.3%
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	5								–	–	
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		–	–	–	–	–	–	–	–	–	
TOTAL SALARY, ALLOWANCES & BENEFITS		82 228	–	–	–	–	–	(275)	(275)	81 953	-0.3%
% increase											
TOTAL MANAGERS AND STAFF		76 930	–	–	–	–	–	(350)	(350)	76 580	-0.5%

References

1. Include Loans and advances where applicable if any repayable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions

A. The original budget approved by council for the current year
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
6. Additional cash backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments caused by changes in funding allocations from National or Provincial Government
10. 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
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		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		73	1 682	84	74	135	1 091	71	377	164	164	164	165	4 245	4 458	4 770
Vote 2 - FINANCE AND ADMINISTRATION		14 584	8 153	869	1 674	1 641	6 647	1 650	1 866	2 297	2 297	2 297	2 296	46 269	48 351	51 268
Vote 3 - PLANNING AND DEVELOPMENT		–	272	–	–	488	0	0	0	–	–	–	10 617	11 378	12 744	13 221
Vote 4 - HEALTH		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - COMMUNITY AND SOCIAL SERVICES		74	73	74	77	83	71	77	77	269	269	269	269	1 683	2 334	2 453
Vote 6 - PUBLIC SAFETY		46	50	38	798	45	319	40	47	897	897	897	896	4 969	5 192	5 452
Vote 7 - SPORT AND RECREATION		0	2	6	6	25	31	50	10	8	8	8	8	162	137	144
Vote 8 - ROAD TRANSPORT		2	6	3	3	0	2	2	0	113	113	113	114	472	494	518
Vote 9 - OTHER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - HOUSING SERVICES		3	3	3	3	3	7	947	3	–	–	–	(928)	44	47	50
Vote 11 - WASTE MANAGEMENT		838	2 830	839	839	839	2 382	840	841	1 499	1 499	1 499	1 499	16 246	16 452	17 399
Vote 12 - WASTE WATER MANAGEMENT		1 469	4 662	1 472	1 471	1 474	3 951	1 473	1 473	2 370	2 370	2 370	2 370	26 925	27 796	29 389
Vote 13 - ELECTRICITY		5 273	9 174	6 721	9 767	5 993	6 615	6 414	6 269	8 243	8 243	8 243	8 243	89 197	93 840	97 571
Vote 14 - WATER		2 585	10 690	2 281	2 521	2 355	4 146	7 051	2 558	4 418	4 418	4 418	4 418	51 858	65 660	42 221
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		24 947	37 596	12 389	17 233	13 081	25 261	18 616	13 522	20 278	20 278	20 278	29 968	253 448	277 504	264 457
Expenditure by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		831	1 813	762	843	890	1 175	2 454	844	1 201	1 376	1 219	1 533	14 940	15 520	19 640
Vote 2 - FINANCE AND ADMINISTRATION		1 950	1 991	2 760	1 840	2 946	1 759	1 865	3 067	2 272	10 280	3 073	2 005	35 808	38 123	35 495
Vote 3 - PLANNING AND DEVELOPMENT		687	618	652	1 016	1 388	788	1 196	1 077	928	1 515	987	2 043	12 896	11 861	12 892
Vote 4 - HEALTH		–	10	3	2	–	–	11	–	–	–	–	127	153	160	168
Vote 5 - COMMUNITY AND SOCIAL SERVICES		677	794	727	841	823	880	1 059	639	805	1 828	907	2 749	12 730	13 816	14 676
Vote 6 - PUBLIC SAFETY		587	670	691	825	663	483	543	680	643	1 254	704	1 904	9 647	10 554	11 209
Vote 7 - SPORT AND RECREATION		283	355	332	395	363	376	449	323	359	662	390	934	5 220	5 889	6 273
Vote 8 - ROAD TRANSPORT		754	727	1 017	951	920	973	779	765	861	2 972	1 072	4 872	16 664	18 102	19 181
Vote 9 - OTHER		97	98	103	99	98	108	102	102	–	–	–	(119)	690	732	778
Vote 10 - HOUSING SERVICES		163	177	187	178	166	181	179	191	178	265	187	343	2 396	2 557	2 731
Vote 11 - WASTE MANAGEMENT		880	694	1 720	1 284	1 128	1 195	1 000	1 106	1 126	916	1 105	726	12 880	18 427	19 522
Vote 12 - WASTE WATER MANAGEMENT		745	534	1 409	986	1 166	1 022	978	994	979	2 264	1 108	3 420	15 605	15 701	16 584
Vote 13 - ELECTRICITY		7 667	8 829	8 089	7 192	6 152	1 274	5 934	8 068	6 651	5 108	6 497	3 719	75 182	82 062	86 432
Vote 14 - WATER		856	652	871	1 342	1 604	1 280	1 123	1 196	1 115	1 737	1 178	2 296	15 250	18 236	19 194
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		16 176	17 963	19 324	17 796	18 308	11 494	17 674	19 053	17 118	30 177	18 427	26 553	230 061	251 740	264 775
Surplus/ (Deficit)		8 770	19 634	(6 935)	(562)	(5 227)	13 767	942	(5 530)	3 160	(9 899)	1 851	3 415	23 387	25 765	(318)

References

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

NC073 Emthanjeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28/02/2018

Description - Standard classification	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		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 - Functional																
Governance and administration		14 656	9 835	953	1 748	1 776	7 738	1 721	2 243	2 461	2 461	2 461	2 461	50 514	52 808	56 039
Executive and council		73	1 682	84	74	135	1 091	71	377	164	164	164	165	4 245	4 458	4 770
Finance and administration		14 584	8 153	669	1 674	1 641	6 647	1 650	1 866	2 297	2 297	2 297	2 296	46 269	48 351	51 268
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		123	127	120	884	156	427	1 114	138	1 174	1 174	1 174	246	6 857	7 710	8 099
Community and social services		74	73	74	77	83	71	77	77	269	269	269	269	1 683	2 334	2 453
Sport and recreation		0	2	6	6	25	31	50	10	8	8	8	8	162	137	144
Public safety		46	50	38	798	45	319	40	47	897	897	897	896	4 969	5 192	5 452
Housing		3	3	3	3	3	7	947	3	–	–	–	(928)	44	47	50
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		2	278	3	3	488	2	3	0	113	113	113	10 731	11 850	13 238	13 739
Planning and development		–	272	–	–	488	0	0	0	–	–	–	10 617	11 378	12 744	13 221
Road transport		2	6	3	3	0	2	2	0	113	113	113	114	472	494	518
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		10 165	27 356	11 313	14 599	10 661	17 094	15 778	11 141	16 530	16 530	16 530	16 530	184 226	203 748	186 580
Energy sources		5 273	9 174	6 721	9 767	5 993	6 615	6 414	6 269	8 243	8 243	8 243	8 243	89 197	93 840	97 571
Water management		2 585	10 690	2 281	2 521	2 355	4 146	7 051	2 558	4 418	4 418	4 418	4 418	51 858	65 660	42 221
Waste water management		1 469	4 662	1 472	1 471	1 474	3 951	1 473	1 473	2 370	2 370	2 370	2 370	26 925	27 796	29 389
Waste management		838	2 830	839	839	839	2 382	840	841	1 499	1 499	1 499	1 499	16 246	16 452	17 399
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		24 947	37 596	12 389	17 233	13 081	25 261	18 616	13 522	20 278	20 278	20 278	29 958	253 448	277 504	264 457
Expenditure - Functional																
Governance and administration		2 781	3 805	3 522	2 683	3 835	2 934	4 319	3 911	3 473	11 655	4 292	3 538	50 748	53 643	55 135
Executive and council		831	1 813	762	843	890	1 175	2 454	844	1 201	1 376	1 219	1 533	14 940	15 520	19 640
Finance and administration		1 950	1 991	2 760	1 840	2 946	1 759	1 865	3 067	2 272	10 280	3 073	2 005	35 808	38 123	35 495
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 710	2 004	1 940	2 241	2 015	1 920	2 241	1 834	1 985	4 009	2 188	6 057	30 146	32 976	35 057
Community and social services		677	794	727	841	823	880	1 059	639	805	1 828	907	2 749	12 730	13 816	14 676
Sport and recreation		283	355	332	395	363	376	449	323	359	662	390	934	5 220	5 889	6 273
Public safety		587	670	691	825	663	483	543	680	643	1 254	704	1 904	9 647	10 554	11 209
Housing		163	177	187	178	166	181	179	191	178	265	187	343	2 396	2 557	2 731
Health		–	10	3	2	–	–	11	–	–	–	–	127	153	160	168
Economic and environmental services		1 440	1 345	1 670	1 967	2 308	1 761	1 976	1 842	1 789	4 488	2 059	6 916	29 560	29 963	32 074
Planning and development		687	618	652	1 016	1 388	788	1 196	1 077	928	1 515	987	2 043	12 896	11 861	12 892
Road transport		754	727	1 017	951	920	973	779	765	861	2 972	1 072	4 872	16 664	18 102	19 181
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		10 148	10 709	12 089	10 805	10 051	4 771	9 036	11 364	9 871	10 025	9 888	10 161	118 917	134 426	141 732
Energy sources		7 667	8 829	8 089	7 192	6 152	1 274	5 934	8 068	6 651	5 108	6 497	3 719	75 182	82 062	86 432
Water management		856	652	871	1 342	1 604	1 280	1 123	1 196	1 115	1 737	1 178	2 296	15 250	18 236	19 194
Waste water management		745	534	1 409	966	1 166	1 022	978	994	979	2 264	1 108	3 420	15 605	15 701	16 584
Waste management		880	694	1 720	1 284	1 128	1 195	1 000	1 106	1 126	916	1 105	726	12 880	18 427	19 522
Other		97	98	103	99	98	108	102	102	–	–	–	(119)	690	732	778
Total Expenditure - Functional		16 176	17 963	19 324	17 796	18 308	11 494	17 674	19 053	17 118	30 177	18 427	26 553	230 061	251 740	254 775
Surplus/ (Deficit) 1.		8 770	19 634	(6 935)	(562)	(5 227)	13 767	942	(5 530)	3 160	(9 899)	1 851	3 415	23 387	25 765	(318)

References

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

NC073 Emthanjeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/02/2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		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 Source																
Property rates		14 557	1 341	705	1 423	1 417	1 420	1 385	1 543	1 119	884	1 171	798	27 763	27 818	29 265
Service charges - electricity revenue		4 911	3 984	4 544	3 798	4 048	4 046	4 330	4 287	4 244	5 991	4 418	7 564	56 166	61 272	64 459
Service charges - water revenue		2 556	2 025	2 563	2 488	2 323	2 530	3 058	2 522	2 508	2 591	2 516	2 665	30 346	31 084	32 576
Service charges - sanitation revenue		1 446	1 443	1 445	1 445	1 446	1 446	1 446	1 447	1 746	1 976	1 899	1 753	18 938	19 289	20 292
Service charges - refuse		829	829	829	829	829	829	829	830	929	930	1	2 606	11 301	11 215	11 798
Service charges - other		33	33	38	33	35	38	34	33	–	–	–	(149)	125	132	139
Rental of facilities and equipment		62	61	72	66	85	70	64	81	60	53	66	49	789	779	817
Interest earned - external investments		–	39	–	18	6	2	39	15	320	39	205	247	931	764	804
Interest earned - outstanding debtors		98	108	114	180	118	133	141	143	49	42	77	56	1 259	1 132	1 190
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		68	12	9	764	6	250	12	9	146	801	786	816	3 720	3 888	4 083
Licences and permits		45	42	37	33	41	27	36	44	338	443	404	482	1 970	2 060	2 162
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		–	15 979	140	153	664	12 134	1 132	270	–	4 371		5 919	40 761	44 109	47 146
Other revenue		342	2 699	2 206	2 003	2 003	1 981	2 152	2 303	1 961	2 157	2 163	2 151	24 120	28 941	30 429
Gains on disposal of PPE		–	–	4	–	60	–	–	(4)	–	–	–	208	268	278	320
Total Revenue		24 947	28 596	12 706	13 233	13 081	24 944	14 658	13 522	13 420	20 278	13 706	25 366	218 457	232 760	245 479
Expenditure By Type																
Employee related costs		6 371	6 353	6 115	6 439	6 305	6 471	6 692	5 985	6 341	6 810	6 358	6 363	76 602	80 423	86 053
Remuneration of councillors		398	398	398	398	398	398	701	441	441	460	443	478	5 350	5 668	6 065
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	6 678	6 678	9 463	10 670
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–	–	–	9 056	9 056	9 463	9 936
Finance charges		3	5	0	1 396	1 384	1	3	601	1 424	1 003	1 396	(5 162)	2 055	6 042	9 805
Bulk purchases		7 195	7 627	6 925	4 249	3 726	699	4 436	7 554	5 301	4 241	5 595	2 887	60 434	63 876	67 198
Other materials		192	362	1 410	1 706	1 495	951	513	996	953	7 607	953	2 260	19 397	19 551	20 416
Contracted services		12	277	688	244	801	48	117	640	249	4 726	852	1 163	9 819	9 785	5 477
Grants and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		2 006	2 942	4 105	3 364	3 881	2 926	5 212	2 835	2 409	5 330	2 830	2 830	40 669	47 469	49 155
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		16 176	17 963	19 641	17 796	17 991	11 494	17 674	19 053	17 118	30 177	18 427	26 553	230 061	251 740	264 775
Surplus/(Deficit)		8 770	10 634	(6 935)	(4 562)	(4 910)	13 450	(3 016)	(5 531)	(3 698)	(9 899)	(4 721)	(1 187)	(11 604)	(18 979)	(19 296)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	9 000	–	4 000	(317)	317	3 958	2 281	6 858		6 572	2 322	34 991	44 744	18 978
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–				–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–				–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		8 770	19 634	(6 935)	(562)	(5 227)	13 767	942	(3 250)	3 160	(9 899)	1 851	1 135	23 387	25 765	(318)

References

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

NC073 Emthanjeni - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/2018

Monthly cash flows	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		1 489	2 483	1 911	1 625	3 986	1 335	1 288	1 374	2 362	2 362	2 362	2 362	24 942	24 003	24 875
Service charges - electricity revenue		2 602	4 553	4 410	4 550	4 532	2 889	4 503	5 360	5 124	5 124	5 124	5 124	53 893	56 426	60 691
Service charges - water revenue		1 171	1 710	1 789	1 837	2 131	1 488	1 573	2 212	3 392	3 392	3 392	4 672	28 758	32 471	31 027
Service charges - sanitation revenue		963	792	1 571	1 126	1 212	1 026	1 106	1 144	1 932	1 932	1 932	3 100	17 835	18 131	18 467
Service charges - refuse		606	493	1 117	743	838	700	683	690	1 005	1 005	1 005	1 780	10 666	11 545	12 583
Service charges - other		33	33	38	33	35	38	34	33	33	33	33	(254)	119	270	132
Rental of facilities and equipment		62	61	72	66	85	70	64	81	33	33	33	33	695	734	770
Interest earned - external investments		–	39	–	18	6	2	39	15	142	142	142	150	694	830	863
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	1 028	1 028	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		68	12	9	764	6	290	12	9	591	591	591	591	3 534	6 870	7 076
Licences and permits		45	42	37	33	41	27	38	44	392	392	392	392	1 872	1 938	2 399
Agency services		–	–	–	–	–	–	–	–				–	–	–	–
Transfer receipts - operational		17 156	272	–	–	488	11 974	944	–	2 482	2 482	2 482	2 482	40 761	41 753	47 657
Other revenue		342	2 699	2 206	2 003	2 002	1 981	2 152	2 303	2 031	2 031	2 031	2 031	23 809	27 812	26 081
Cash Receipts by Source		24 536	13 190	13 160	12 797	15 362	21 819	12 435	13 264	19 518	19 518	19 518	23 492	208 608	222 781	232 622
Other Cash Flows by Source																
Transfers receipts - capital		14 000	9 000	–	4 000	–	3 000	3 958	–	1 033	–	–	–	34 991	44 744	18 978
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–		–	–
Proceeds on disposal of PPE		–	–	4	–	60	–	–	(4)	–	–	–	208	268	139	148
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	572	572	572	572	572	572	3 433	3 527	973
Increase (decrease) in consumer deposits		2	4	12	4	10	2	8	4	12	8	4	25	95	90	71
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		38 538	22 194	13 175	16 801	15 432	24 820	16 973	13 836	21 135	20 098	20 094	24 297	247 395	271 281	252 792
Cash Payments by Type																
Employee related costs		6 371	6 353	6 115	6 439	6 305	6 471	6 692	5 985	6 341	6 341	6 341	6 849	76 602	81 432	81 649
Remuneration of councillors		398	398	398	398	398	398	701	441	441	441	441	499	5 350	5 671	5 898
Finance charges		3	5	–	1 396	1 384	1	3	601	1 424	1 003	1 396	(5 162)	2 055	6 143	6 731
Bulk purchases - Electricty		7 028	7 428	6 778	4 068	3 607	337	4 195	7 216	4 938	4 000	5 257	2 485	57 336	58 359	58 859
Bulk purchases - Water & Sewer		167	199	147	182	119	363	241	338	363	241	338	(254)	2 443	2 736	3 315
Other materials		192	362	1 410	1 706	1 495	951	513	996	953	7 607	953	260	17 397	18 884	16 971
Contracted services		12	277	688	244	801	48	117	640	249	4 726	852	1 163	9 819	11 565	7 032
Transfers and grants - other municipalities			–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		2 006	2 942	4 105	3 364	3 881	3 380	5 212	2 835	2 409	5 330	2 830	(4 608)	33 686	41 155	30 144
Cash Payments by Type		16 176	17 963	19 641	17 796	17 991	11 948	17 674	19 053	17 118	29 689	18 408	1 233	204 688	225 924	210 599
Other Cash Flows/Payments by Type																
Capital assets		–	2 645	2 275	6 280	2 425	587	1 008	2 281	6 069	6 069	6 069	6 072	41 781	40 826	42 667
Repayment of borrowing		–	–	–	–	–	–	297	297				2 839	3 433	3 527	973
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		16 176	20 609	21 916	24 076	20 415	12 535	18 978	21 630	23 187	35 758	24 477	10 145	249 903	270 277	254 440
NET INCREASE/(DECREASE) IN CASH HELD		22 362	1 585	(8 741)	(7 275)	(4 984)	12 285	(2 005)	(7 794)	(2 052)	(15 659)	(4 383)	14 153	(2 508)	1 003	(1 647)
Cash/cash equivalents at the month/year beginning:		3 448	25 810	27 395	18 654	11 379	6 395	18 681	16 676	8 881	6 830	(8 830)	(13 213)	3 448	940	1 943
Cash/cash equivalents at the month/year end:		25 810	27 395	18 654	11 379	6 395	18 681	16 676	8 881	6 830	(8 830)	(13 213)	940	940	1 943	296

NC073 Emthanjeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/02/2018

Description - Municipal Vote	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCE AND ADMINISTRATION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - HEALTH		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - SPORT AND RECREATION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - ROAD TRANSPORT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - OTHER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - HOUSING SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - WASTE MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - ELECTRICITY		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - WATER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE AND COUNCIL		–	269	760	1 692	0	–	122	33	–	–	–	(950)	1 925	1 489	1 561
Vote 2 - FINANCE AND ADMINISTRATION		–	–	–	–	119	–	–	150	248	248	248	248	1 260	1 526	1 599
Vote 3 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - HEALTH		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	120	–	–	120	125	131
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–	34	–	23	–	–	57	60	62
Vote 7 - SPORT AND RECREATION		–	–	–	–	–	26	–	–	–	–	–	39	65	68	71
Vote 8 - ROAD TRANSPORT		–	1 628	368	–	720	–	1 129	–	3 103	–	2 502	3 704	13 153	15 734	16 354
Vote 9 - OTHER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - HOUSING SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - WASTE MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–	22	22	23	24
Vote 12 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - ELECTRICITY		–	749	830	4 475	(818)	–	–	–	1 309	677	–	677	7 900	2 523	1 548
Vote 14 - WATER		–	–	317	114	2 087	561	(244)	2 064	4 052	2 735	3 079	2 513	17 279	84	88
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	–	2 646	2 275	6 280	2 108	587	1 008	2 281	8 712	3 803	5 829	6 253	41 781	21 631	21 438
Total Capital Expenditure	2	–	2 646	2 275	6 280	2 108	587	1 008	2 281	8 712	3 803	5 829	6 253	41 781	21 631	21 438

References

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

NC073 Emthanjeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 28/02/2018

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		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 - Functional																
Governance and administration		–	269	760	1 692	119	–	122	182	248	248	248	(702)	3 185	3 015	3 160
Executive and council		–	269	760	1 692	0	–	122	33	–	–	–	(950)	1 925	1 489	1 561
Finance and administration		–	–	–	–	119	–	–	150	248	248	248	248	1 260	1 526	1 599
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	–	–	–	–	26	–	34	–	143	–	39	242	253	265
Community and social services		–	–	–	–	–	–	–	–	–	120	–	–	120	125	131
Sport and recreation		–	–	–	–	–	26	–	–	–	–	–	39	65	68	71
Public safety		–	–	–	–	–	–	–	34	–	23	–	–	57	60	62
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	1 628	368	–	720	–	1 129	–	3 103	–	2 502	3 704	13 153	15 734	16 354
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		–	1 628	368	–	720	–	1 129	–	3 103	–	2 502	3 704	13 153	15 734	16 354
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	749	1 147	4 589	1 270	561	(244)	2 064	5 361	3 412	3 079	3 213	25 201	2 629	1 659
Energy sources		–	749	830	4 475	(818)	–	–	–	1 309	677	–	677	7 900	2 523	1 548
Water management		–	–	317	114	2 087	561	(244)	2 064	4 052	2 735	3 079	2 513	17 279	84	88
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	22	22	23	24
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		–	2 646	2 275	6 280	2 108	587	1 008	2 281	8 712	3 803	5 829	6 253	41 781	21 631	21 438

References

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

NC073 Emthanjeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		3 402	–	–	–	–	–	–	–	3 402	3 555	3 726
Roads Infrastructure		2 800	–	–	–	–	–	–	–	2 800	2 928	3 068
Roads		2 800	–	–	–	–	–	–	–	2 800	2 928	3 068
Road Structures		–	–	–	–	–	–	–	–	–		
Road Furniture		–	–	–	–	–	–	–	–	–		
Capital Spares		–	–	–	–	–	–	–	–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–		
Storm water Conveyance		–	–	–	–	–	–	–	–	–		
Attenuation		–	–	–	–	–	–	–	–	–		
Electrical Infrastructure		500	–	–	–	–	–	–	–	500	523	548
Power Plants		–	–	–	–	–	–	–	–	–		
HV Substations		–	–	–	–	–	–	–	–	–		
HV Switching Station		–	–	–	–	–	–	–	–	–		
HV Transmission Conductors		–	–	–	–	–	–	–	–	–		
MV Substations		–	–	–	–	–	–	–	–	–		
MV Switching Stations		–	–	–	–	–	–	–	–	–		
MV Networks		–	–	–	–	–	–	–	–	–		
LV Networks		–	–	–	–	–	–	–	–	–		
Capital Spares		500	–	–	–	–	–	–	–	500	523	548
Water Supply Infrastructure		80	–	–	–	–	–	–	–	80	84	88
Dams and Weirs		–	–	–	–	–	–	–	–	–		
Boreholes		–	–	–	–	–	–	–	–	–		
Reservoirs		–	–	–	–	–	–	–	–	–		
Pump Stations		–	–	–	–	–	–	–	–	–		
Water Treatment Works		–	–	–	–	–	–	–	–	–		
Bulk Mains		–	–	–	–	–	–	–	–	–		
Distribution		80	–	–	–	–	–	–	–	80	84	88
Distribution Points		–	–	–	–	–	–	–	–	–		
PRV Stations		–	–	–	–	–	–	–	–	–		
Capital Spares		–	–	–	–	–	–	–	–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–		
Reticulation		–	–	–	–	–	–	–	–	–		
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–		
Outfall Sewers		–	–	–	–	–	–	–	–	–		
Toilet Facilities		–	–	–	–	–	–	–	–	–		
Capital Spares		–	–	–	–	–	–	–	–	–		
Solid Waste Infrastructure		22	–	–	–	–	–	–	–	22	23	24
Landfill Sites		–	–	–	–	–	–	–	–	–		
Waste Transfer Stations		–	–	–	–	–	–	–	–	–		
Waste Processing Facilities		–	–	–	–	–	–	–	–	–		
Waste Drop-off Points		–	–	–	–	–	–	–	–	–		
Waste Separation Facilities		–	–	–	–	–	–	–	–	–		
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–		
Capital Spares		22	–	–	–	–	–	–	–	22	23	24
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–		
Rail Structures		–	–	–	–	–	–	–	–	–		
Rail Furniture		–	–	–	–	–	–	–	–	–		
Drainage Collection		–	–	–	–	–	–	–	–	–		
Storm water Conveyance		–	–	–	–	–	–	–	–	–		
Attenuation		–	–	–	–	–	–	–	–	–		
MV Substations		–	–	–	–	–	–	–	–	–		
LV Networks		–	–	–	–	–	–	–	–	–		
Capital Spares		–	–	–	–	–	–	–	–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–		
Piers		–	–	–	–	–	–	–	–	–		
Revetments		–	–	–	–	–	–	–	–	–		
Promenades		–	–	–	–	–	–	–	–	–		
Capital Spares		–	–	–	–	–	–	–	–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–		
Core Layers		–	–	–	–	–	–	–	–	–		
Distribution Layers		–	–	–	–	–	–	–	–	–		
Capital Spares		–	–	–	–	–	–	–	–	–		
Community Assets		145	–	–	–	–	–	–	–	145	152	159
Community Facilities		120	–	–	–	–	–	–	–	120	125	131
Halls		105	–	–	–	–	–	–	–	105	110	115
Centres		–	–	–	–	–	–	–	–	–		
Creches		–	–	–	–	–	–	–	–	–		
Clinics/Care Centres		–	–	–	–	–	–	–	–	–		
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–		
Testing Stations		–	–	–	–	–	–	–	–	–		
Museums		–	–	–	–	–	–	–	–	–		
Galleries		–	–	–	–	–	–	–	–	–		
Theatres		–	–	–	–	–	–	–	–	–		
Libraries		–	–	–	–	–	–	–	–	–		
Cemeteries/Crematoria		15	–	–	–	–	–	–	–	15	16	16
Police		–	–	–	–	–	–	–	–	–		
Parks		–	–	–	–	–	–	–	–	–		
Public Open Space		–	–	–	–	–	–	–	–	–		
Nature Reserves		–	–	–	–	–	–	–	–	–		
Public Ablution Facilities		–	–	–	–	–	–	–	–	–		

Markets		–	–	–	–	–	–	–	–	–		
Stalls		–	–	–	–	–	–	–	–	–		
Abattoirs		–	–	–	–	–	–	–	–	–		
Airports		–	–	–	–	–	–	–	–	–		
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–		
Capital Spares		–	–	–	–	–	–	–	–	–		
Sport and Recreation Facilities		25	–	–	–	–	–	–	–	25	26	27
Indoor Facilities		–	–	–	–	–	–	–	–	–		
Outdoor Facilities		25	–	–	–	–	–	–	–	25	26	27
Capital Spares		–	–	–	–	–	–	–	–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–		
Historic Buildings		–	–	–	–	–	–	–	–	–		
Works of Art		–	–	–	–	–	–	–	–	–		
Conservation Areas		–	–	–	–	–	–	–	–	–		
Other Heritage		–	–	–	–	–	–	–	–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–		
Unimproved Property		–	–	–	–	–	–	–	–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–		
Unimproved Property		–	–	–	–	–	–	–	–	–		
Other assets		320	–	–	–	–	–	–	–	320	334	350
Operational Buildings		320	–	–	–	–	–	–	–	320	334	350
Municipal Offices		320	–	–	–	–	–	–	–	320	334	350
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–		
Building Plan Offices		–	–	–	–	–	–	–	–	–		
Workshops		–	–	–	–	–	–	–	–	–		
Yards		–	–	–	–	–	–	–	–	–		
Stores		–	–	–	–	–	–	–	–	–		
Laboratories		–	–	–	–	–	–	–	–	–		
Training Centres		–	–	–	–	–	–	–	–	–		
Manufacturing Plant		–	–	–	–	–	–	–	–	–		
Depots		–	–	–	–	–	–	–	–	–		
Capital Spares		–	–	–	–	–	–	–	–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–		
Social Housing		–	–	–	–	–	–	–	–	–		
Capital Spares		–	–	–	–	–	–	–	–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–		
Intangible Assets		680	–	–	–	–	–	–	–	680	711	745
Servitudes		–	–	–	–	–	–	–	–	–		
Licences and Rights		680	–	–	–	–	–	–	–	680	711	745
Water Rights		–	–	–	–	–	–	–	–	–		
Effluent Licenses		–	–	–	–	–	–	–	–	–		
Solid Waste Licenses		–	–	–	–	–	–	–	–	–		
Computer Software and Applications		680	–	–	–	–	–	–	–	680	711	745
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–		
Unspecified		–	–	–	–	–	–	–	–	–		
Computer Equipment		1 830	–	–	–	–	–	–	–	1 830	1 777	1 862
Computer Equipment		1 830	–	–	–	–	–	–	–	1 830	1 777	1 862
Furniture and Office Equipment		265	–	–	–	–	–	–	–	265	181	190
Furniture and Office Equipment		265	–	–	–	–	–	–	–	265	181	190
Machinery and Equipment		148	–	–	–	–	–	–	–	148	177	186
Machinery and Equipment		148	–	–	–	–	–	–	–	148	177	186
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–		
Libraries		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–		
Total Capital Expenditure on renewal of existing assets to be adjusted	1	6 790	–	–	–	–	–	–	–	6 790	6 887	7 217

References

1 Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

7 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget

8 Additional cash backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending

9 Increases of funds approved under section 31 MFMA

10 Adjustments approved in accordance with section 29 MFMA

11 Adjustments to funding allocations from National or Provincial Government

12 Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b), projected savings (section 28(2)(d)), error correction (sec

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

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

check balance –

NC073 Emthanjeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		3 891	-	-	-	-	-	-	-	3 891	4 045	4 223
Roads Infrastructure		369	-	-	-	-	-	-	-	369	383	400
Roads		369							-	369	383	400
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		336	-	-	-	-	-	-	-	336	349	365
Drainage Collection									-	-		
Storm water Conveyance		336							-	336	349	365
Attenuation									-	-		
Electrical Infrastructure		1 732	-	-	-	-	-	-	-	1 732	1 801	1 880
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors		1 197							-	1 197	1 244	1 299
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares		536							-	536	557	581
Water Supply Infrastructure		1 380	-	-	-	-	-	-	-	1 380	1 435	1 498
Dams and Weirs		225							-	225	234	244
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution		1 155							-	1 155	1 201	1 254
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		74	-	-	-	-	-	-	-	74	77	81
Pump Station									-	-		
Reticulation		74							-	74	77	81
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites									-	-		
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		
Community Assets		2 284	-	-	-	-	-	-	-	2 284	2 374	2 479
Community Facilities		2 150	-	-	-	-	-	-	-	2 150	2 235	2 334
Halls									-	-		
Centres									-	-		
Creches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries									-	-		
Cemeteries/Crematoria									-	-		
Police									-	-		
Parks									-	-		
Public Open Space									-	-		
Nature Reserves									-	-		
Public Ablution Facilities									-	-		

Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares		2 150							-	2 150	2 235	2 334
Sport and Recreation Facilities		134	-	-	-	-	-	-	-	134	139	145
Indoor Facilities									-	-		
Outdoor Facilities		134							-	134	139	145
Capital Spares									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets		2 100	-	-	-	-	-	-	-	2 100	2 183	2 280
Operational Buildings		2 100	-	-	-	-	-	-	-	2 100	2 183	2 280
Municipal Offices		1 902							-	1 902	1 978	2 066
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares		197							-	197	205	214
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets		1 708	-	-	-	-	-	-	-	1 708	1 775	1 855
Servitudes									-	-		
Licences and Rights		1 708	-	-	-	-	-	-	-	1 708	1 775	1 855
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications		1 708							-	1 708	1 775	1 855
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment		699	-	-	-	-	-	-	-	699	728	760
Computer Equipment		699							-	699	728	760
Furniture and Office Equipment		999	-	-	-	-	-	-	-	999	1 038	1 084
Furniture and Office Equipment		999							-	999	1 038	1 084
Machinery and Equipment		1 079	-	-	-	-	-	-	-	1 079	1 121	1 171
Machinery and Equipment		1 079							-	1 079	1 121	1 171
Transport Assets		6 637	-	-	-	-	-	-	-	6 637	6 286	6 564
Transport Assets		6 637							-	6 637	6 286	6 564
Libraries		-	-	-	-	-	-	-	-	-	-	-
Libraries									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Repairs and Maintenance Expenditure to be adjusted	1	19 397	-	-	-	-	-	-	-	19 397	19 551	20 416

References

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

7 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget

8 Additional cash backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only where

9 Increases of funds approved under section 31 MFMA

10 Adjustments approved in accordance with section 29 MFMA

11 Adjustments to funding allocations from National or Provincial Government

12 Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec

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

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

check balance

NC073 Emthanjeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads									-	-		
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution									-	-		
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station									-	-		
Reticulation									-	-		
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites									-	-		
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls									-	-		
Centres									-	-		
Creches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries									-	-		
Cemeteries/Crematoria									-	-		
Police									-	-		
Parks									-	-		
Public Open Space									-	-		
Nature Reserves									-	-		
Public Ablution Facilities									-	-		

Markets									–	–		
Stalls									–	–		
Abattoirs									–	–		
Airports									–	–		
Taxi Ranks/Bus Terminals									–	–		
Capital Spares									–	–		
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities									–	–		
Outdoor Facilities									–	–		
Capital Spares									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments									–	–		
Historic Buildings									–	–		
Works of Art									–	–		
Conservation Areas									–	–		
Other Heritage									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–		
Unimproved Property									–	–		
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices									–	–		
Pay/Enquiry Points									–	–		
Building Plan Offices									–	–		
Workshops									–	–		
Yards									–	–		
Stores									–	–		
Laboratories									–	–		
Training Centres									–	–		
Manufacturing Plant									–	–		
Depots									–	–		
Capital Spares									–	–		
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing									–	–		
Social Housing									–	–		
Capital Spares									–	–		
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									–	–		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes									–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights									–	–		
Effluent Licenses									–	–		
Solid Waste Licenses									–	–		
Computer Software and Applications									–	–		
Load Settlement Software Applications									–	–		
Unspecified									–	–		
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment									–	–		
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment									–	–		
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment									–	–		
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets									–	–		
Libraries		–	–	–	–	–	–	–	–	–	–	–
Libraries									–	–		
Zoo's, Marine and Non-biological Animals		9 056	–	–	–	–	–	–	–	9 056	9 463	9 936
Zoo's, Marine and Non-biological Animals		9 056		–					–	9 056	9 463	9 936
Total Depreciation to be adjusted	1	9 056	–	–	–	–	–	–	–	9 056	9 463	9 936

References

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

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec

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

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

check balance

NC073 Emthanjeni - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads									-	-		
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution									-	-		
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station									-	-		
Reticulation									-	-		
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites									-	-		
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls									-	-		
Centres									-	-		
Crèches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries									-	-		
Cemeteries/Crematoria									-	-		
Police									-	-		
Parks									-	-		
Public Open Space									-	-		
Nature Reserves									-	-		
Public Ablution Facilities									-	-		

Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities									-	-		
Outdoor Facilities									-	-		
Capital Spares									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications									-	-		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
Libraries		-	-	-	-	-	-	-	-	-	-	-
Libraries									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	-	-	-	-	-	-	-	-	-	-	-

References

1 Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

7 Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget

8 Additional cash backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending

9 Increases of funds approved under section 31 MFMA

10 Adjustments approved in accordance with section 29 MFMA

11 Adjustments to funding allocations from National or Provincial Government

12 Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b), projected savings (section 28(2)(d)), error correction (sec

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

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

check balance -

NC073 Emthanjeni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/02/2018

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2017/18		Budget Year +1 2018/19		Budget Year +2 2019/20	
R thousand			3	6	4	4	5	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

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

NC073 Emthanjeni - Supporting Table SB20 Not required - 28/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
			3	4	5	6	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									–	–		
Entity 2 total revenue									–	–		
Entity 3 (etc) total revenue									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									–	–		
Entity 2 total operating expenditure									–	–		
Entity 3 etc. total operating expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Expenditure	2	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									–	–		
Entity 2 total capital expenditure									–	–		
Entity 3 etc. total capital expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

References

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

Municipal Manager's quality certification

1.1 Municipal manager's quality certificate

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

Print Name ISAK VISSER

Municipal manager of Emthanjeni Municipality

Signature

Date 28/03/2018