

EMTHANJENI MUNICIPALITY



ADJUSTMENT BUDGET

2015 – 2016

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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 Budget: Executive Summary

Executive Summary

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

Section 28 of the MFMA states that “A municipality may revise an approved budget through an 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 2015/2016:

Decrease in Electricity and Water Revenue

Prepaid Electricity revenue increase

Decrease in the Regional Bulk Infrastructure Grant (RBIG) decrease to R nil due to the Grants in Kind nature that is being control and administer by Department of Water and Sanitation.

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 2015/2016. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

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

1. The total of the Capital and Operating Adjustments Revenue Budget 2015/2016 decreases from R268 262 456 to R220 895 456
2. Electricity Revenue decrease from R57,934 million to R53,635 million
3. Water Revenue decrease from R26,1 million to R25,4 million
4. Total Municipal Service Charges decrease from R108,1 million to R103,1 million
5. Prepaid Electricity Sales Revenue increase from R22,6 million to R23,4 million
6. Capital Acquisitions from Own Revenue decrease from R9, 88 million to R6, 33 million. This mainly relates to the non-procurement of Smart Water and Electricity meters of R3,6 that will realized during the 2015/2016 financial year.
7. Grants and Subsidy expenditure decrease from R72, 2 million to R24, 5 million due the non-allocation of the RBIG and Bucket Eradication Subsidy.
8. General expenditure decrease from R28, 6 million to R27, 8 million.
9. Finance Charges increase from R2, 56 million to R3,66 million
10. Council will not Borrow any capital for Vehicle Fleet as the municipality opted for a Full Maintenance Lease Agreement (Operating Lease). Vehicle repayments have been allocated under Finance Charges.
11. The total Expenditure Adjustment Budget decreases from R286, 7 million to R235, 0 million

Extract of Council Resolutions

**10.1 EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2015/2016
FINANCIAL YEAR (5/1/1/13)**

1. Agtergrond / Background

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.

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Decrease in the Regional Bulk Infrastructure Grant (RBIG) decrease to R nil due to the Grants in Kind nature that is being control and administer by Department of Water and Sanitation.

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

2. Regsimplikasies / Legal Implications

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

3. Finansiële Implikasies / Financial Implications

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2015/2016. 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:

- 12. The total of the Capital and Operating Adjustments Revenue Budget 2015/2016 decreases from R268 262 456 to R220 895 456*
- 13. Electricity Revenue decrease from R57,934 million to R53,635 million*
- 14. Water Revenue decrease from R26,1 million to R25,4 million*
- 15. Total Municipal Service Charges decrease from R108,1 million to R103,1 million*
- 16.*
- 17. Prepaid Electricity Sales Revenue increase from R22,6 million to R23,4 million*
- 18.*
- 19. Capital Acquisitions from Own Revenue decrease from R9, 88 million to R6, 33 million. This mainly relates to the non-procurement of Smart Water and Electricity meters of R3,6 that will realized during the 2015/2016 financial year.*
- 20. Grants and Subsidy expenditure decrease from R72, 2 million to R24, 5 million due the non-allocation of the RBIG and Bucket Eradication Subsidy.*
- 21. General expenditure decrease from R28, 6 million to R27, 8 million.*
- 22. Finance Charges increase from R2, 56 million to R3,66 million*
- 23. Council will not Borrow any capital for Vehicle Fleet as the municipality opted for a Full Maintenance Lease Agreement (Operating Lease). Vehicle repayments have been allocated under Finance Charges.*
- 24. The total Expenditure Adjustment Budget decreases from R286, 7 million to R235, 0 million*

4. Voorgestelde Aanbeveling / Proposed Recommendation

- 1. That the Adjustments Budget for 2015/2016 be adopted by Council.*
- 2. That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

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

That the proposed recommendation be considered.

6. Aanhangsels / Attachments

The Operating Income and Expenditure by Functional Classification (Summary Report) for the Adjustments Budget for 2015/2016 is attached as RV 1 to RV 4

7. Besluit van die Raad / Resolution of Council

- 1. That the Adjustments Budget for 2015/2016 be adopted by Council.**
- 2. That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.**

Adjustment Budget Schedules

NC073 Emthanjeni - Table B2 Adjustments Budget Financial Performance (standard classification) - 25/02/2016

Standard Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1.4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
<i>Governance and administration</i>		46 348	-	-	-	-	-	-	-	46 348	47 722	49 717
Executive and council		3 335	-	-	-	-	-	-	-	3 335	3 330	3 356
Budget and treasury office		42 932	-	-	-	-	-	-	-	42 932	44 305	46 269
Corporate services		80	-	-	-	-	-	-	-	80	86	92
<i>Community and public safety</i>		10 229	-	-	-	-	-	-	-	10 229	11 918	11 849
Community and social services		1 844	-	-	-	-	-	-	-	1 844	1 907	2 034
Sport and recreation		114	-	-	-	-	-	-	-	114	125	137
Public safety		8 232	-	-	-	-	-	-	-	8 232	9 043	9 634
Housing		39	-	-	-	-	-	-	-	39	42	45
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13 110	-	-	-	-	-	-	-	13 110	4 846	8 088
Planning and development		3 395	-	-	-	-	-	-	-	3 395	2 610	632
Road transport		9 715	-	-	-	-	-	-	-	9 715	2 236	7 456
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		198 576	-	-	-	-	(43 167)	(4 200)	(47 367)	151 209	201 634	189 863
Electricity		83 494	-	-	-	-	-	(3 500)	(3 500)	79 994	92 232	109 322
Water		41 211	-	-	-	-	(10 000)	(700)	(10 700)	30 511	69 570	39 764
Waste water management		59 345	-	-	-	-	(33 167)	-	(33 167)	26 178	24 987	25 333
Waste management		14 526	-	-	-	-	-	-	-	14 526	14 845	15 443
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	268 262	-	-	-	-	(43 167)	(4 200)	(47 367)	220 895	265 318	259 517
Expenditure - Standard												
<i>Governance and administration</i>		46 086	-	-	-	-	-	(623)	(623)	45 463	40 253	51 215
Executive and council		13 292	-	-	-	-	-	(473)	(473)	12 819	13 992	14 831
Budget and treasury office		20 440	-	-	-	-	-	(150)	(150)	20 290	21 345	22 692
Corporate services		12 354	-	-	-	-	-	-	-	12 354	12 917	13 692
<i>Community and public safety</i>		29 011	-	-	-	-	-	74	74	29 085	31 949	35 323
Community and social services		11 629	-	-	-	-	-	130	130	11 758	12 215	12 954
Sport and recreation		4 162	-	-	-	-	-	4	4	4 167	4 848	5 165
Public safety		10 818	-	-	-	-	-	(60)	(60)	10 758	12 410	14 579
Housing		2 218	-	-	-	-	-	-	-	2 218	2 284	2 421
Health		183	-	-	-	-	-	-	-	183	192	204
<i>Economic and environmental services</i>		27 157	-	-	-	-	-	6	6	27 163	28 043	29 708
Planning and development		10 663	-	-	-	-	-	6	6	10 670	10 835	11 485
Road transport		16 493	-	-	-	-	-	-	-	16 493	17 208	18 223
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 903	-	-	-	-	-	(4 489)	(4 489)	113 414	123 549	130 922
Electricity		69 900	-	-	-	-	-	(424)	(424)	69 476	73 279	77 676
Water		15 894	-	-	-	-	-	(1 100)	(1 100)	14 794	16 645	17 643
Waste water management		16 925	-	-	-	-	-	(1 865)	(1 865)	15 060	17 578	18 753
Waste management		15 184	-	-	-	-	-	(1 100)	(1 100)	14 084	16 047	16 850
Other		739	-	-	-	-	-	-	-	739	767	813
Total Expenditure - Standard	3	220 896	-	-	-	-	-	(5 032)	(5 032)	215 864	232 560	247 981
Surplus/ (Deficit) for the year		47 366	-	-	-	-	(43 167)	832	(42 335)	5 031	32 759	11 536

NC073 Emthanjeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/02/2016

Vote Description <i>(insert departmental structure etc)</i>	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		3 335	-	-	-	-	-	-	-	3 335	3 330	3 356
Vote 2 - FINANCE AND ADMINISTRATION		43 012	-	-	-	-	-	-	-	43 012	44 392	46 362
Vote 3 - PLANNING AND DEVELOPMENT		3 395	-	-	-	-	-	-	-	3 395	2 610	632
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 844	-	-	-	-	-	-	-	1 844	1 907	2 034
Vote 6 - PUBLIC SAFETY		8 232	-	-	-	-	-	-	-	8 232	9 043	9 634
Vote 7 - SPORT AND RECREATION		114	-	-	-	-	-	-	-	114	125	137
Vote 8 - ROAD TRANSPORT		9 715	-	-	-	-	-	-	-	9 715	2 236	7 456
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		39	-	-	-	-	-	-	-	39	42	45
Vote 11 - WASTE MANAGEMENT		14 525	-	-	-	-	-	-	-	14 525	14 845	15 443
Vote 12 - WASTE WATER MANAGEMENT		59 345	-	-	-	-	(33 167)	-	(33 167)	26 178	24 987	25 333
Vote 13 - ELECTRICITY		83 494	-	-	-	-	-	(3 500)	(3 500)	79 994	92 232	109 322
Vote 14 - WATER		41 211	-	-	-	-	(10 000)	(700)	(10 700)	30 511	69 570	39 764
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	268 262	-	-	-	-	(43 167)	(4 200)	(47 367)	220 895	265 319	259 517
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		13 292	-	-	-	-	-	(473)	(473)	12 819	13 992	14 831
Vote 2 - FINANCE AND ADMINISTRATION		32 794	-	-	-	-	-	(150)	(150)	32 644	34 261	36 384
Vote 3 - PLANNING AND DEVELOPMENT		10 663	-	-	-	-	-	6	6	10 670	10 535	11 485
Vote 4 - HEALTH		183	-	-	-	-	-	-	-	183	192	204
Vote 5 - COMMUNITY AND SOCIAL SERVICES		11 629	-	-	-	-	-	130	130	11 758	12 215	12 954
Vote 6 - PUBLIC SAFETY		10 818	-	-	-	-	-	(60)	(60)	10 758	12 410	14 579
Vote 7 - SPORT AND RECREATION		4 162	-	-	-	-	-	4	4	4 167	4 848	5 165
Vote 8 - ROAD TRANSPORT		16 493	-	-	-	-	-	-	-	16 493	17 208	18 223
Vote 9 - OTHER		739	-	-	-	-	-	-	-	739	767	813
Vote 10 - HOUSING SERVICES		2 218	-	-	-	-	-	-	-	2 218	2 284	2 421
Vote 11 - WASTE MANAGEMENT		15 184	-	-	-	-	-	(1 100)	(1 100)	14 084	16 047	16 850
Vote 12 - WASTE WATER MANAGEMENT		16 925	-	-	-	-	-	(1 865)	(1 865)	15 060	17 578	18 753
Vote 13 - ELECTRICITY		69 900	-	-	-	-	-	(424)	(424)	69 476	73 279	77 676
Vote 14 - WATER		15 894	-	-	-	-	-	(1 100)	(1 100)	14 794	16 645	17 643
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	220 896	-	-	-	-	-	(5 032)	(5 032)	215 864	232 560	247 981
Surplus/ (Deficit) for the year	2	47 366	-	-	-	-	(43 167)	832	(42 335)	5 031	32 759	11 536

NC073 Emthanjeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	27 503	-	-	-	-	-	-	-	27 503	29 039	30 926
Property rates - penalties & collection charges										-	-	-
Service charges - electricity revenue	2	57 935	-	-	-	-	-	(4 300)	(4 300)	53 635	66 276	78 205
Service charges - water revenue	2	26 111	-	-	-	-	-	(700)	(700)	25 411	27 404	29 048
Service charges - sanitation revenue	2	14 888	-	-	-	-	-	-	-	14 888	15 625	16 563
Service charges - refuse revenue	2	8 937	-	-	-	-	-	-	-	8 937	9 379	10 036
Service charges - other		240	-	-	-	-	-	-	-	240	257	276
Rental of facilities and equipment		652	-	-	-	-	-	-	-	652	701	751
Interest earned - external investments		715	-	-	-	-	-	-	-	715	769	823
Interest earned - outstanding debtors		873	-	-	-	-	-	-	-	873	933	996
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		7 581	-	-	-	-	-	-	-	7 581	8 322	8 844
Licences and permits		2 099	-	-	-	-	-	-	-	2 099	2 309	2 517
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		40 601	-	-	-	-	-	-	-	40 601	38 831	38 640
Other revenue	2	23 434	-	-	-	-	-	800	800	24 234	23 900	28 102
Gains on disposal of PPE		130	-	-	-	-	-	-	-	130	139	149
Total Revenue (excluding capital transfers and contributions)		211 697	-	-	-	-	-	(4 200)	(4 200)	207 497	223 884	245 876
Expenditure By Type												
Employee related costs		66 804	-	-	-	-	-	-	-	66 804	69 777	73 883
Remuneration of councillors		4 580	-	-	-	-	-	-	-	4 580	4 787	5 074
Debt impairment		11 429	-	-	-	-	-	(1 200)	(1 200)	10 229	12 078	12 822
Depreciation & asset impairment		9 248	-	-	-	-	-	-	-	9 248	9 711	10 291
Finance charges		2 556	-	-	-	-	-	1 000	1 000	3 556	2 671	2 810
Bulk purchases		53 094	-	-	-	-	-	-	-	53 094	55 749	59 094
Other materials		8 648	-	-	-	-	-	7 970	7 970	16 618	9 081	9 620
Contracted services		9 629	-	-	-	-	-	700	700	10 329	11 252	13 351
Transfers and grants		12 938	-	-	-	-	-	(1 276)	(1 276)	11 662	13 585	14 365
Other expenditure		41 969	-	-	-	-	-	(12 225)	(12 225)	29 743	43 870	46 670
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		220 896	-	-	-	-	-	(5 032)	(5 032)	215 864	232 560	247 981
Surplus/(Deficit)		(9 199)	-	-	-	-	-	832	832	(8 367)	(8 676)	(2 105)
Transfers recognised - capital		56 565	-	-	-	-	-	(43 167)	(43 167)	13 398	41 435	13 641
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		47 366	-	-	-	-	(43 167)	832	(42 335)	5 031	32 759	11 536
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		47 366	-	-	-	-	(43 167)	832	(42 335)	5 031	32 759	11 536
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		47 366	-	-	-	-	(43 167)	832	(42 335)	5 031	32 759	11 536
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		47 366	-	-	-	-	(43 167)	832	(42 335)	5 031	32 759	11 536

NC073 Emthanjeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5	6	7	8	9	10	11	12	+1 2016/17	+2 2017/18	
		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		10 000	-	-	-	-	(10 000)	-	(10 000)	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	10 000	-	-	-	-	(10 000)	-	(10 000)	-	-	-
Single-year expenditure to be adjusted												
Vote 1 - EXECUTIVE AND COUNCIL	2	159	-	-	-	-	-	(70)	(70)	89	167	177
Vote 2 - FINANCE AND ADMINISTRATION		1 897	-	-	-	-	-	(260)	(260)	1 637	2 011	2 119
Vote 3 - PLANNING AND DEVELOPMENT		12	-	-	-	-	-	-	-	12	13	14
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		307	-	-	-	-	-	(100)	(100)	207	322	341
Vote 6 - PUBLIC SAFETY		88	-	-	-	-	-	-	-	88	93	98
Vote 7 - SPORT AND RECREATION		261	-	-	-	-	-	-	-	261	275	291
Vote 8 - ROAD TRANSPORT		11 724	-	-	-	-	-	-	-	11 724	15 021	15 671
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		31	-	-	-	-	-	-	-	31	33	34
Vote 12 - WASTE WATER MANAGEMENT		35 958	-	-	-	-	(33 167)	-	(33 167)	2 791	-	-
Vote 13 - ELECTRICITY		6 726	-	-	-	-	-	(4 626)	(4 626)	2 100	5 912	5 647
Vote 14 - WATER		180	-	-	-	-	-	-	-	180	190	200
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		57 344	-	-	-	-	(33 167)	(5 056)	(38 223)	19 121	24 036	24 593
Total Capital Expenditure - Vote		67 344	-	-	-	-	(43 167)	(5 056)	(48 223)	19 121	24 036	24 593
Capital Expenditure - Standard												
Governance and administration		2 056	-	-	-	-	-	(330)	(330)	1 726	2 178	2 296
Executive and council		159	-	-	-	-	-	(70)	(70)	89	167	177
Budget and treasury office		1 369	-	-	-	-	-	-	-	1 369	1 438	1 524
Corporate services		528	-	-	-	-	-	(260)	(260)	268	573	595
Community and public safety		657	-	-	-	-	-	(100)	(100)	557	689	731
Community and social services		307	-	-	-	-	-	(100)	(100)	207	322	341
Sport and recreation		261	-	-	-	-	-	-	-	261	275	291
Public safety		88	-	-	-	-	-	-	-	88	93	98
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		11 737	-	-	-	-	-	-	-	11 737	15 034	15 685
Planning and development		12	-	-	-	-	-	-	-	12	13	14
Road transport		11 724	-	-	-	-	-	-	-	11 724	15 021	15 671
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		52 895	-	-	-	-	(43 167)	(4 626)	(47 793)	5 102	33 375	5 881
Electricity		6 726	-	-	-	-	-	(4 626)	(4 626)	2 100	5 912	5 647
Water		10 180	-	-	-	-	(10 000)	-	(10 000)	180	27 430	200
Waste water management		35 958	-	-	-	-	(33 167)	-	(33 167)	2 791	-	-
Waste management		31	-	-	-	-	-	-	-	31	33	34
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	67 344	-	-	-	-	(43 167)	(5 056)	(48 223)	19 121	51 276	24 593
Funded by:												
National Government		55 958	-	-	-	-	(43 167)	-	(43 167)	12 791	40 840	13 526
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
Distict Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	55 958	-	-	-	-	(43 167)	-	(43 167)	12 791	40 840	13 526
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		5 046	-	-	-	-	-	(5 046)	(5 046)	-	3 723	3 947
Internally generated funds		6 341	-	-	-	-	-	(10)	(10)	6 331	6 712	7 121
Total Capital Funding		67 344	-	-	-	-	(43 167)	(5 056)	(48 223)	19 121	51 276	24 593

NC073 Ermthajeni - Table B6 Adjustments Budget Financial Position - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
ASSETS												
Current assets												
Cash		3 128					(2 131)	(2 131)	997		2 784	2 010
Call investment deposits	1	9 070	-	-	-	-	(6 281)	(6 281)	2 789		9 342	9 528
Consumer debtors	1	20 584	-	-	-	-	(2 112)	(2 112)	18 472		34 013	36 090
Other debtors		10 167							10 167		15 809	14 307
Current portion of long-term receivables		-							-		-	-
Inventory		66 894							66 894		62 894	60 583
Total current assets		109 842	-	-	-	-	(10 524)	(10 524)	99 318		124 841	122 518
Non current assets												
Long-term receivables												
Investments		8 575					2 800	2 800	11 375		8 575	8 575
Investment property		5 004							5 004		5 004	5 004
Investment in Associate												
Property, plant and equipment	1	930 037	-	-	-	-			930 037		977 828	997 102
Agricultural												
Biological												
Intangible		413							413		413	446
Other non-current assets		68							68		68	68
Total non current assets		944 097	-	-	-	-	2 800	2 800	946 897		991 887	1 011 195
TOTAL ASSETS		1 053 938	-	-	-	-	(7 724)	(7 724)	1 046 215		1 116 729	1 133 713
LIABILITIES												
Current liabilities												
Bank overdraft		9 269					1 484	1 484	10 753		9 952	6 985
Borrowing		3 003	-	-	-	-			3 003		3 391	3 765
Consumer deposits		2 191							2 191		2 499	2 690
Trade and other payables		16 752					(1 470)	(1 470)	15 283		17 562	17 931
Provisions		2 097							2 097		2 218	1 966
Total current liabilities		33 313	-	-	-	-	14	14	33 327		35 622	33 336
Non current liabilities												
Borrowing	1	14 777	-	-	-	-	(12 429)	(12 429)	2 348		14 016	13 406
Provisions	1	52 713	-	-	-	-	8 410	8 410	61 123		56 295	55 925
Total non current liabilities		67 490	-	-	-	-	(4 019)	(4 019)	63 471		70 312	69 331
TOTAL LIABILITIES		100 803	-	-	-	-	(4 004)	(4 004)	96 798		105 933	102 667
NET ASSETS	2	953 136	-	-	-	-	(3 719)	(3 719)	949 417		1 010 795	1 031 046
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		953 136	-	-	-	-	(3 719)	(3 719)	949 417		1 010 795	1 031 046
Reserves		-	-	-	-	-	-	-	-		-	-
Minorities' interests		-	-	-	-	-	-	-	-		-	-
TOTAL COMMUNITY WEALTH/EQUITY		953 136	-	-	-	-	(3 719)	(3 719)	949 417		1 010 795	1 031 046

NC073 Emthanjeni - Table B7 Adjustments Budget Cash Flows - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2016/17	+2 2017/18	
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges		25 578						-	-	25 578	28 296	29 071
Service charges		99 481					(1 650)	(1 650)	97 831	113 634	127 758	
Other revenue		32 048					800	800	32 848	33 647	36 999	
Government - operating	1	40 601					-	-	40 601	38 831	38 640	
Government - capital	1	56 565					(43 167)	(43 167)	13 398	41 435	13 641	
Interest		715					-	-	715	769	823	
Dividends		-					-	-	-	-	-	
Payments												
Suppliers and employees		(184 234)					14 030	14 030	(170 203)	(194 001)	(207 148)	
Finance charges		(2 556)					(1 000)	(1 000)	(3 556)	(2 671)	(2 810)	
Transfers and Grants	1	(12 938)					1 276	1 276	(11 662)	(13 585)	(14 365)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		55 260	-	-	-	-	(29 711)	(29 711)	25 550	46 356	22 609	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		124							-	124	134	143
Decrease (increase) in non-current debtors									-	-	-	-
Decrease (increase) other non-current receivables									-	-	-	-
Decrease (increase) in non-current investments		2 800					(2 770)	(2 770)	30	-	-	-
Payments												
Capital assets		(62 298)					43 177	-	43 177	(19 121)	(47 553)	(20 647)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(59 374)	-	-	-	-	43 177	(2 770)	40 407	(18 967)	(47 419)	(20 504)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-	-	-
Borrowing long term/refinancing		5 046					(5 046)	(5 046)	-	3 723	3 947	
Increase (decrease) in consumer deposits		135							-	135	138	142
Payments												
Repayment of borrowing		(4 084)					3 056	3 056	(1 028)	(3 222)	(4 961)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 096	-	-	-	-	(1 990)	(1 990)	(894)	639	(873)	
NET INCREASE/ (DECREASE) IN CASH HELD		(3 017)	-	-	-	-	43 177	(34 470)	8 707	5 690	(425)	1 233
Cash/cash equivalents at the year begin:	2	3 624						(4 906)	(4 906)	(1 283)	606	182
Cash/cash equivalents at the year end:	2	606					43 177	(39 377)	3 800	4 407	182	1 415

NC073 Emthanjeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Cash and investments available												
Cash/cash equivalents at the year end	1	606	-	-	-	-	43 177	(39 377)	3 800	4 407	182	1 415
Other current investments > 90 days		2 322	-	-	-	-	(43 177)	29 481	(13 696)	(11 375)	1 991	3 138
Non current assets - Investments	1	8 575	-	-	-	-	-	2 800	2 800	11 375	8 575	8 575
Cash and investments available:		11 503	-	-	-	-	-	(7 096)	(7 096)	4 407	10 748	13 128
Applications of cash and investments												
Unspent conditional transfers		1 470	-	-	-	-	-	(1 470)	(1 470)	-	1 527	1 651
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		4 672	-	-	-	-	-	-	-	4 672	-	-
Other working capital requirements	2	10 663	-	-	-	-	-	208	208	10 871	8 379	9 177
Other provisions		(11 429)	-	-	-	-	-	-	-	(11 429)	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		5 375	-	-	-	-	-	(1 261)	(1 261)	4 114	9 906	10 828
Surplus(shortfall)		6 128	-	-	-	-	-	(5 835)	(5 835)	293	842	2 300

NC073 Emthanjani - Table B9 Asset Management - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Net. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	55 958	-	-	-	-	(43 167)	-	(43 167)	12 791	40 840	13 526
Infrastructure - Road transport		8 500	-	-	-	-	-	-	-	8 500	11 600	12 026
Infrastructure - Electricity		1 500	-	-	-	-	-	-	-	1 500	2 000	1 500
Infrastructure - Water		10 000	-	-	-	-	(10 000)	-	(10 000)	-	27 240	-
Infrastructure - Sanitation		35 958	-	-	-	-	(33 167)	-	(33 167)	2 791	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		55 958	-	-	-	-	(43 167)	-	(43 167)	12 791	40 840	13 526
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	11 388	-	-	-	-	-	-	-	11 388	10 436	11 067
Infrastructure - Road transport		2 800	-	-	-	-	-	-	-	2 800	3 000	3 200
Infrastructure - Electricity		5 226	-	-	-	-	-	-	-	5 226	3 912	4 147
Infrastructure - Water		180	-	-	-	-	-	-	-	180	190	200
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		31	-	-	-	-	-	-	-	31	33	34
Infrastructure		8 237	-	-	-	-	-	-	-	8 237	7 135	7 581
Community		353	-	-	-	-	-	-	-	353	380	415
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	1 913	-	-	-	-	-	-	-	1 913	1 992	2 087
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		884	-	-	-	-	-	-	-	884	928	984
Total Capital Expenditure to be adjusted	4	11 300	-	-	-	-	-	-	-	11 300	14 600	15 226
Infrastructure - Road transport		6 726	-	-	-	-	-	-	-	6 726	5 912	5 647
Infrastructure - Electricity		10 180	-	-	-	-	(10 000)	-	(10 000)	180	27 430	200
Infrastructure - Water		35 958	-	-	-	-	(33 167)	-	(33 167)	2 791	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		31	-	-	-	-	-	-	-	31	33	34
Infrastructure		64 195	-	-	-	-	(43 167)	-	(43 167)	21 028	47 975	21 107
Community		353	-	-	-	-	-	-	-	353	380	415
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	1 913	-	-	-	-	-	-	-	1 913	1 992	2 087
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		884	-	-	-	-	-	-	-	884	928	984
TOTAL CAPITAL EXPENDITURE to be adjusted	2	87 344	-	-	-	-	(43 167)	-	(43 167)	24 177	51 276	24 593
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		317 410	-	-	-	-	-	-	-	317 410	331 379	345 530
Infrastructure - Electricity		55 797	-	-	-	-	-	-	-	55 797	61 078	65 650
Infrastructure - Water		112 244	-	-	-	-	-	-	-	112 244	139 043	138 168
Infrastructure - Sanitation		143 736	-	-	-	-	-	-	-	143 736	143 105	142 030
Infrastructure - Other		3 861	-	-	-	-	-	-	-	3 861	3 861	3 861
Infrastructure		633 048	-	-	-	-	-	-	-	633 048	678 466	695 239
Community		223 324	-	-	-	-	-	-	-	223 324	223 704	224 120
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	68 661	-	-	-	-	-	-	-	68 661	70 653	72 740
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		413	-	-	-	-	-	-	-	413	413	446
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	930 450	-	-	-	-	-	-	-	930 450	978 240	997 548
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		9 248	-	-	-	-	-	-	-	9 248	9 711	10 291
Repairs and Maintenance by asset class	3	16 618	-	-	-	-	-	-	-	16 618	17 468	18 629
Infrastructure - Road transport		616	-	-	-	-	-	-	-	616	1 852	2 049
Infrastructure - Electricity		1 342	-	-	-	-	-	-	-	1 342	1 586	1 706
Infrastructure - Water		1 145	-	-	-	-	-	-	-	1 145	1 491	1 581
Infrastructure - Sanitation		64	-	-	-	-	-	-	-	64	911	942
Infrastructure - Other		1 975	-	-	-	-	-	-	-	1 975	944	987
Infrastructure		5 143	-	-	-	-	-	-	-	5 143	6 785	7 265
Community		3 098	-	-	-	-	-	-	-	3 098	3 546	3 737
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	8 377	-	-	-	-	-	-	-	8 377	7 137	7 627
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		25 866	-	-	-	-	-	-	-	25 866	27 178	28 920
Renewal of Existing Assets as % of total capex		16 9%	0 0%							47 1%	20 4%	45 0%
Renewal of Existing Assets as % of deprecn*		123 1%	0 0%							123 1%	107 5%	107 5%
R&M as a % of PPE		1 8%	0 0%							1 8%	1 8%	1 9%
Renewal and R&M as a % of PPE		3 0%	0 0%							3 0%	2 9%	3 0%

NC073 Emthanjeni - Table B10 Basic service delivery measurement - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	A1	B	9	10	11	12	13	14			
				C	D	E	F	G	H			
Household service targets	1											
Water:												
Piped water inside dwelling		11 114	-	-	-	-	-	-	11	11 670	12 720	
Piped water inside yard (but not in dwelling)		695	-	-	-	-	-	-	1	765	841	
Using public tap (at least min service level)	2	455	-	-	-	-	-	-	0	521	500	
Other water supply (at least min service level)		341	-	-	-	-	-	-	0	324	279	
<i>Minimum Service Level and Above sub-total</i>		13	-	-	-	-	-	-	13	13	14	
Using public tap (< min service level)	3	-	-	-	-	-	-	-	-	-	-	
Other water supply (< min service level)	3,4	-	-	-	-	-	-	-	-	-	-	
No water supply		-	-	-	-	-	-	-	-	-	-	
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	
Total number of households	5	13	-	-	-	-	-	-	13	13	14	
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		8 847	-	-	-	-	-	-	8 847	9 477	10 342	
Flush toilet (with septic tank)		2 252	-	-	-	-	-	-	2 252	2 487	2 761	
Chemical toilet		705	-	-	-	-	-	-	705	684	643	
Pit toilet (ventilated)		458	-	-	-	-	-	-	458	458	430	
Other toilet provisions (> min service level)		-	-	-	-	-	-	-	-	-	-	
<i>Minimum Service Level and Above sub-total</i>		12 262	-	-	-	-	-	-	12 262	13 106	14 176	
Bucket toilet		353	-	-	-	-	-	-	353	173	163	
Other toilet provisions (< min service level)		-	-	-	-	-	-	-	-	-	-	
No toilet provisions		-	-	-	-	-	-	-	-	-	-	
<i>Below Minimum Service Level sub-total</i>		353	-	-	-	-	-	-	353	173	163	
Total number of households	5	12 615	-	-	-	-	-	-	12 615	13 279	14 339	
Energy:												
Electricity (at least min service level)		3 838	-	-	-	-	-	-	3 838	3 723	3 623	
Electricity - prepaid (> min service level)		8 115	-	-	-	-	-	-	8 115	9 051	10 293	
<i>Minimum Service Level and Above sub-total</i>		11 953	-	-	-	-	-	-	11 953	12 774	13 916	
Electricity (< min service level)		469	-	-	-	-	-	-	469	385	385	
Electricity - prepaid (< min service level)		193	-	-	-	-	-	-	193	120	38	
Other energy sources		-	-	-	-	-	-	-	-	-	-	
<i>Below Minimum Service Level sub-total</i>		662	-	-	-	-	-	-	662	505	423	
Total number of households	5	12 615	-	-	-	-	-	-	12 615	13 279	14 339	
Refuse:												
Removed at least once a week (min service)		12 515	-	-	-	-	-	-	12 515	13 279	14 339	
<i>Minimum Service Level and Above sub-total</i>		12 515	-	-	-	-	-	-	12 515	13 279	14 339	
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	
Total number of households	5	12 615	-	-	-	-	-	-	12 615	13 279	14 339	
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		2 908	-	-	-	-	-	-	2 908	3 100	3 395	
Sanitation (free minimum level service)		2 908	-	-	-	-	-	-	2 908	3 100	3 395	
Electricity/other energy (50kwh per household per month)		2 908	-	-	-	-	-	-	2 908	3 100	3 395	
Refuse (removed at least once a week)		2 908	-	-	-	-	-	-	2 908	3 100	3 395	
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		6 087	-	-	-	-	-	-	6 087	6 452	6 839	
Sanitation (free sanitation service)		5 548	-	-	-	-	-	-	5 548	5 881	6 234	
Electricity/other energy (50kwh per household per month)		1 496	-	-	-	-	-	-	1 496	1 566	1 681	
Refuse (removed once a week)		3 459	-	-	-	-	-	-	3 459	3 667	3 887	
Total cost of FBS provided (minimum social pack)		16 591	-	-	-	-	-	-	16 591	17 566	18 641	
Highest level of free service provided												
Property rates (R'000 value threshold)		28 000	-	-	-	-	-	-	28 000	28 000	28 000	
Water (kilolitres per household per month)		8	-	-	-	-	-	-	8	8	8	
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	
Sanitation (Rand per household per month)		161	-	-	-	-	-	-	161	171	181	
Electricity (kwh per household per month)		46	-	-	-	-	-	-	46	53	57	
Refuse (average litres per week)		101	-	-	-	-	-	-	101	107	113	
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-	-	
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-	-	
Water		6 087	-	-	-	-	-	-	6 087	6 087	6 150	
Sanitation		5 548	-	-	-	-	-	-	5 548	5 548	5 765	
Electricity/other energy		1 496	-	-	-	-	-	-	1 496	1 496	1 601	
Refuse		3 459	-	-	-	-	-	-	3 459	3 459	3 656	
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
Total revenue cost of free services provided (total a		16 591	-	-	-	-	-	-	16 591	16 591	17 172	

**Adjustment
Budget
Supporting
Tables**

NC073 Emtsheni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4	5	6	7	8	9	10	11		
		A1		B	C	D	E	F	G	H		
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days		-										
Other current investments > 90 days		9 070						(6 281)	(6 281)	2 789	9 342	9 528
Total Call investment deposits	1	9 070						(6 281)	(6 281)	2 789	9 342	9 528
<u>Consumer debtors</u>												
Consumer debtors		32 013								32 013	34 013	36 090
Less: provision for debt impairment		11 429						2 112	2 112	13 541		
Total Consumer debtors	1	20 584						(2 112)	(2 112)	18 472	34 013	36 090
<u>Debt impairment provision</u>												
Balance at the beginning of the year								2 112	2 112	2 112		
Contributions to the provision		11 429								11 429		
Bad debts written off												
Balance at end of year		11 429						2 112	2 112	13 541		
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		1 014 178								1 014 178	1 064 493	1 088 101
Leases recognised as PPE	2											
Less: Accumulated depreciation		84 141								84 141	86 665	90 998
Total Property, plant & equipment	1	930 037								930 037	977 828	997 102
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		3 003								3 003	3 391	3 765
Total Current liabilities - Borrowing		3 003								3 003	3 391	3 765
<u>Trade and other payables</u>												
Creditors		15 283								15 283	16 035	16 280
Unspent conditional grants and receipts		1 470						(1 470)	(1 470)		1 527	1 651
VAT												
Total Trade and other payables	1	16 752						(1 470)	(1 470)	15 283	17 562	17 931
<u>Non current liabilities - Borrowing</u>												
Borrowing	3	14 777						(12 429)	(12 429)	2 348	14 016	13 406
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing		14 777						(12 429)	(12 429)	2 348	14 016	13 406
<u>Provisions - non current</u>												
Retirement benefits		52 661								52 661	56 241	55 868
List other major items												
Refuse landfill site rehabilitation		52								52	55	57
Other								8 410	8 410	8 410		
Total Provisions - non current		52 713						8 410	8 410	61 123	56 295	55 925
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		962 384								962 384	993 219	1 007 207
Appropriations to Reserves												
Transfers from Reserves												(71 308)
Depreciation offsets		9 248								9 248	9 711	10 291
Other adjustments		(18 496)						(3 719)	(3 719)	(22 216)	7 866	84 856
Accumulated Surplus/(Deficit)	1	953 136						(3 719)	(3 719)	949 417	1 010 795	1 031 046
<u>Reserves</u>												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves (list)												
Revaluation												
Total Reserves	2	-										
TOTAL COMMUNITY WEALTH/EQUITY	2	953 136						(3 719)	(3 719)	949 417	1 010 795	1 031 046
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)(e)), 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 - 25/02/2016

Description	Unit of measurement	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - Executive and Council												
Function 1 - Governance												
Sub-function 1 - Office of the Municipal community and do on-going oversight of our service	No of performance reports	20%	-	-	-	-	-	-	-	0	0	0
To continuously review the accountable and	% completed	30%	-	-	-	-	-	-	-	-	-	-
Sub-function 2 - Council												
committee for approval by end June	committee	20%	-	-	-	-	-	-	-	0	0	0
Submit quarterly performance reports Ho of the	No of performance reports	10%	-	-	-	-	-	-	-	-	-	-
Sub-function 3 - Internal audit Section												
to the council	submitted to the council	20%	-	-	-	-	-	-	-	-	-	-
Implement public education campaigns on	No of education campaigns	10%	-	-	-	-	-	-	-	0	0	0
Function 2 - Local Economic Development												
Sub-function 1 - Economic Development												
municipal area	No meetings	10%	-	-	-	-	-	-	-	-	-	-
Awareness programmes through exhibitions	Number of campaigns	20%	-	-	-	-	-	-	-	0	0	0
Sub-function 2 - Office of the Mayor												
Compile a rural development strategy	Strategy approved	20%	-	-	-	-	-	-	-	0	0	0
Establish commonage committee	Committee established	20%	-	-	-	-	-	-	-	-	-	-
Sub-function 3 - Public Safety												
Department of Community Safety and the District to	Number of plans	10%	-	-	-	-	-	-	-	-	-	-
Inspect and assess infrastructure and role players to	Number of reports	10%	-	-	-	-	-	-	-	0	0	0
Vote 2 - Finance and Admin												
Function 1 - Directorate Chief Financial Officer												
Sub-function 1 - Directorate CFO												
August to the Auditor-General	Statements submitted	40%	-	-	-	-	-	-	-	0	0	0
Monthly financial reporting to council	No of reports	20%	-	-	-	-	-	-	-	-	-	-
Sub-function 2 - Financial Services												
Compilation of a Revenue Enhancement Strategy	% Completion	30%	-	-	-	-	-	-	-	-	-	-
Achievement of a payment percentage of above 80%	Payment %	50%	-	-	-	-	-	-	-	0	0	0
Sub-function 3 - Assessment Rates												
of May	Valuation Roll completed	40%	-	-	-	-	-	-	-	0	0	0
Prepare and submit the adjustments budget by the	Approved man &	30%	-	-	-	-	-	-	-	-	-	-
Function 2 - Public Participation												
Sub-function 1 - DCCDS												
indigent application process	Workshop held	30%	-	-	-	-	-	-	-	-	-	-
Compile contingency plans for all municipal	Number of plans	20%	-	-	-	-	-	-	-	0	0	0
Sub-function 2 - Public Safety												
collection	Number of staff appointed	30%	-	-	-	-	-	-	-	0	0	0
Road safety awareness campaigns held in all wards	Number of campaigns	20%	-	-	-	-	-	-	-	-	-	-
Sub-function 3 - Community Services												
Participate in annual National Arrive Alive Programme	Number of joint operations	20%	-	-	-	-	-	-	-	-	-	-
Speed law enforcement (direct prosecution)	# of enforcement sessions	20%	-	-	-	-	-	-	-	0	0	0
Vote 3 - Basic Service Delivery												
Function 1 - Infrastructure Services												
Sub-function 1 - Directorate Infrastructure												
applications within 30 days for buildings less than	within the required time	10%	-	-	-	-	-	-	-	-	-	-
Implement the De Aar and Hanover housing project	Number of sites serviced	30%	-	-	-	-	-	-	-	0	0	0
Sub-function 2 - Water												
Implementation of the WCWDM project funded by DWA	budget spent	40%	-	-	-	-	-	-	-	0	0	0
Spent the approved maintenance budget for water	budget for water spent	40%	-	-	-	-	-	-	-	-	-	-
Sub-function 3 - Water and Waste Water												
Planning of new boreholes for De Aar	agreements with farmers	40%	-	-	-	-	-	-	-	-	-	-
Water quality as per blue drop	% water quality level	90%	-	-	-	-	-	-	-	-	-	-
Function 2 - Waste Water Management												
Sub-function 1 - Waste Water Management												
sewerage infrastructure to upgrade UDS sanitation	council by end June	30%	-	-	-	-	-	-	-	0	0	0
Spent the approved maintenance budget for	budget for sanitation spent	20%	-	-	-	-	-	-	-	-	-	-
Sub-function 2 - Road Transport												
Construct new tar roads	No of kilometers constructed	40%	-	-	-	-	-	-	-	-	-	-
Spent the approved maintenance budget for roads	budget for roads and	20%	-	-	-	-	-	-	-	#VALUE!	#VALUE!	#VALUE!
Sub-function 3 - Infrastructural Services												
for the project approval for the application of permits for	MIG by end June	30%	-	-	-	-	-	-	-	0	0	0
Electrify Master plan	Completed plan	50%	-	-	-	-	-	-	-	-	-	-
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 - 25/02/2016

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Budget Year 2015/16			Budget Year +1 2016/17	Budget Year +2 2017/18
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	B	B	B	B	B	B		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.8%	1.6%	2.1%	3.0%	0.0%	2.1%	2.5%	3.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.3%	2.9%	2.8%	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%	0.0%	0.0%	44.3%	0.0%	0.0%	9.9%	16.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	140.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	342.3%	301.0%	81.1%	329.7%	0.0%	298.0%	350.5%	367.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	342.3%	301.0%	81.1%	329.7%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	42.1%	30.8%	0.1%	0.4	0.0	0.1	0.3	0.3
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	100.4%	82.4%	95.1%	56.5%	92.2%	92.2%	92.2%	95.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		82.4%	87.2%	56.5%	92.2%	95.9%	95.9%	95.9%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	36.1%	23.8%	8.4%	14.5%	0.0%	13.8%	22.3%	20.5%
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))	99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		116.1%	5090.8%	318.3%	2762.3%	0.0%	346.8%	9654.5%	1267.2%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	823407100.0%	750346700.0%	620000000.0%	550000000.0%	550000000.0%	550000000.0%	530000000.0%	515000000.0%
	Total Cost of Losses (Rand '000)	5 599	5 553	5 000	4 500	4 500	4 500	4 000	3 950
	% Volume (units purchased and generated less units sold)/units purchased and generated	15	13	12	11	11	11	10	9
Water Distribution Losses (2)	Total Volume Losses (kL)	56511700.0%	65154400.0%	55000000.0%	54000000.0%	54000000.0%	54000000.0%	52600000.0%	51500000.0%
	Total Cost of Losses (Rand '000)	386	497	451	420	420	420	411	410
	% Volume (units purchased and generated less units sold)/units purchased and generated	19	17	16	15	15	15	13	12
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.4%	32.3%	33.2%	31.6%	0.0%	32.2%	31.2%	30.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.7%	34.6%						
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.2%	6.3%		7.8%	0.0%	8.0%	7.8%	7.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	43.3%	37.6%	5.9%	5.6%	0.0%	6.2%	5.5%	5.3%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	3410.3%	3224.6%	3130.9%	2903.2%	0.0%	2831.9%	2381.3%	2666.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	60.3%	38.9%	9.1%	9.7%	0.0%	8.9%	15.2%	14.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	98.3%	2.0%	26.3%	0.0	0.0	0.3	0.0	0.1

References

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

NC073 Emthanjeni - Supporting Table SB6 Adjustments Budget - funding measurement - 25/02/2016

Description	Ref	MFMA section	2012/13	2013/14	2014/15	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	10 640	285	3 624	606	-	4 407	182	1 415
Cash + investments at the yr end less applications - R'000	2	18(1)b	32 304	10 952	(13 573)	6 128	-	293	642	2 300
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	0	0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(42 686)	(66 781)	(3 208)	56 615	-	14 280	42 470	21 827
Service charge rev % change - macro CPIX target exclusive	5	18(1)a.(2)	0 018921735	10.1%	-6.0%	0.0%	0.0%	0.0%	7.3%	5.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a.(2)	0.0%	0.0%	0.0%	15.0%	0.0%	15.4%	15.4%	14.1%
Debt impairment expense as a % of total billable revenue	7	18(1)a.(2)	12.4%	42.5%	8.7%	8.4%	0.0%	7.8%	8.1%	7.7%
Capital payments % of capital expenditure	8	18(1)c.19	100.7%	100.4%	28.3%	92.5%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	44.3%	0.0%	0.0%	9.9%	16.0%
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	28.1%	-25.4%	-40.6%	67.0%	67.0%		74.0%	1.2%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%	17.1%	-100.0%	-100.0%		0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	0.9%	1.3%	2.1%	1.8%	0.0%	1.8%	1.8%	1.9%
Asset renewal % of capital budget	14	20(1)(vi)	39.6%	42.7%	0.0%	16.9%	0.0%	47.1%	20.4%	45.0%

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 - 25/02/2016

Description	Ref	Budget Year 2015/16						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12		
R thousands		A1	B	C	D	E	F			
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		39 459	-	-	-	-	-	39 459	37 670	37 401
Local Government Equitable Share		35 929	-	-	-	-	-	35 929	35 088	34 668
Finance Management	3	1 600	-	-	-	-	-	1 600	1 625	1 700
Municipal Systems Improvement		930	-	-	-	-	-	930	957	1 033
EPWP Incentive		1 000	-	-	-	-	-	1 000	-	-
Energy Efficiency and Demand Management										
Other transfers and grants [insert description]										
Provincial Government:		1 142	-	-	-	-	-	1 142	1 161	1 239
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Sport and Recreation	4	1 142	-	-	-	-	-	1 142	1 161	1 239
Department of Education		-	-	-	-	-	-	-	-	-
Department of Roads	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	6	40 601	-	-	-	-	-	40 601	38 831	38 640
Capital Transfers and Grants										
National Government:		56 565	-	-	-	(43 167)	(43 167)	13 398	41 435	13 641
Municipal Infrastructure Grant (MIG)		11 898	-	-	-	-	-	11 898	12 195	12 641
Regional Bulk Infrastructure		10 000	-	-	-	(10 000)	(10 000)	-	27 240	-
Integrated National Electrification Programme		1 500	-	-	-	-	-	1 500	2 000	1 000
Bucket Eradication Programme Grant		33 167	-	-	-	(33 167)	(33 167)	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	56 565	-	-	-	(43 167)	(43 167)	13 398	41 435	13 641
TOTAL RECEIPTS OF TRANSFERS & GRANTS		97 166	-	-	-	(43 167)	(43 167)	53 999	80 266	52 281

References

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

NC073 Emthanjeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 25/02/2016

Description	Ref	Budget Year 2015/16							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2016/17	+2 2017/18
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants										
National Government:										
		39 459	-	-	-	-	-	39 459	37 670	37 401
Local Government Equitable Share		35 929	-	-	-	-	-	35 929	35 088	34 668
Finance Management		1 600	-	-	-	-	-	1 600	1 625	1 700
Municipal Systems Improvement		930	-	-	-	-	-	930	957	1 033
EPWP Incentive		1 000	-	-	-	-	-	1 000	-	-
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:										
		1 142	-	-	-	-	-	1 142	1 161	1 239
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Sport and Recreation		1 142	-	-	-	-	-	1 142	1 161	1 239
Department of Education		-	-	-	-	-	-	-	-	-
Department of Roads		-	-	-	-	-	-	-	-	-
District Municipality:										
(insert description)		-	-	-	-	-	-	-	-	-
Other grant providers:										
(insert description)		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:										
		40 601	-	-	-	-	-	40 601	38 831	38 640
Capital expenditure of Transfers and Grants										
National Government:										
		56 565	-	-	-	(43 167)	(43 167)	13 398	41 435	13 641
Municipal Infrastructure Grant (MIG)		11 898	-	-	-	-	-	11 898	12 195	12 641
Regional Bulk Infrastructure		10 000	-	-	-	(10 000)	(10 000)	-	27 240	-
Integrated National Electrification Programme		1 500	-	-	-	-	-	1 500	2 000	1 000
		-	-	-	-	-	-	-	-	-
Bucket Eradication Programme Grant		33 167	-	-	-	(33 167)	(33 167)	-	-	-
Provincial Government:										
Other capital transfers/grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality:										
(insert description)		-	-	-	-	-	-	-	-	-
Other grant providers:										
(insert description)		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants										
		56 565	-	-	-	(43 167)	(43 167)	13 398	41 435	13 641
Total capital expenditure of Transfers and Grants										
		97 166	-	-	-	(43 167)	(43 167)	53 999	80 266	52 281

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 $F = (A \text{ or } A1/2 \text{ etc}) + E$

NC073 Emthanjeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 25/02/2016

Description	Ref	Budget Year 2015/16						Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
R thousands									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		39 459	-	-	-	-	-	39 459	37 670
Conditions met - transferred to revenue		39 459	-	-	-	-	-	39 459	37 670
Conditions still to be met - transferred to liabilities							-	-	
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		1 142	-	-	-	-	-	1 142	1 161
Conditions met - transferred to revenue		1 142	-	-	-	-	-	1 142	1 161
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		40 601	-	-	-	-	-	40 601	38 831
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		56 565	-	-	-	-	-	56 565	41 435
Conditions met - transferred to revenue		56 565	-	-	-	-	-	56 565	41 435
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		56 565	-	-	-	-	-	56 565	41 435
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		97 166	-	-	-	-	-	97 166	80 266
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
 - 6 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
 - 7 Adjusted Budget F = (A or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
<u>Cash transfers to other municipalities</u>												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to Entities/Other External Mechanisms</u>												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs*		-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to other Organs of State</u>												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to other Organisations</u>												
Free Basic Services to Indigent Households	4	12 938							-	12 938	13 585	14 365
[insert description]									-	-		
[insert description]									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		12 938	-	-	-	-	-	-	-	12 938	13 585	14 365
TOTAL CASH TRANSFERS	5	12 938	-	-	-	-	-	-	-	12 938	13 585	14 365

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

NC073 Eindhoven - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 25/02/2016

Summary of remuneration	Ref	Budget Year 2015/16										% Change
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore. Unrecd.	Net. or Prov. Debt	Other Adjusts	Total Adjusts	Adjusted Budget		
		A	3 A1	8 D	7 C	6 B	9 E	13 F	11 G	12 H		
0 Showhide												
Councillors & Senior Office Bearers (MFL 5262)												
Basic Salaries and Wages		3 170	--	--	--	--	--	--	--	3 170	0.0%	
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--		
Medical Aid Contributions		--	--	--	--	--	--	--	--	--		
Motor Vehicle Allowance		1 051	--	--	--	--	--	--	--	1 051	0.0%	
Cellphone Allowance		313	--	--	--	--	--	--	--	313		
Housing Allowances		--	--	--	--	--	--	--	--	--		
Other benefits and allowances		47	--	--	--	--	--	--	--	47		
Sub Total - Councillors		4 580	--	--	--	--	--	--	--	4 580	0.0%	
% Increase			(0)									
Senior Managers of the Municipality												
Basic Salaries and Wages		3 442	--	--	--	--	--	--	--	3 442	0.0%	
Pension and UIF Contributions		608	--	--	--	--	--	--	--	608	0.0%	
Medical Aid Contributions		110	--	--	--	--	--	--	--	110	0.0%	
Overtime		--	--	--	--	--	--	--	--	--		
Performance Bonus		--	--	--	--	--	--	--	--	--		
Motor Vehicle Allowance		614	--	--	--	--	--	--	--	614	0.0%	
Cellphone Allowance		155	--	--	--	--	--	--	--	155	0.0%	
Housing Allowances		--	--	--	--	--	--	--	--	--		
Other benefits and allowances		240	--	--	--	--	--	--	--	240		
Payments in lieu of leave		--	--	--	--	--	--	--	--	--		
Long service awards		--	--	--	--	--	--	--	--	--		
Post retirement benefit obligations	5	--	--	--	--	--	--	--	--	--		
Sub Total - Senior Managers of Municipality		5 370	--	--	--	--	--	--	--	5 370	0.0%	
% Increase			(0)									
Other Municipal Staff												
Basic Salaries and Wages		46 748	--	--	--	--	--	--	--	46 748	0.0%	
Pension and UIF Contributions		8 057	--	--	--	--	--	--	--	8 057	0.0%	
Medical Aid Contributions		1 614	--	--	--	--	--	--	--	1 614	0.0%	
Overtime		2 086	--	--	--	--	--	--	--	2 086	0.0%	
Performance Bonus		--	--	--	--	--	--	--	--	--		
Motor Vehicle Allowance		1 050	--	--	--	--	--	--	--	1 050	0.0%	
Cellphone Allowance		207	--	--	--	--	--	--	--	207	0.0%	
Housing Allowances		733	--	--	--	--	--	--	--	733		
Other benefits and allowances		563	--	--	--	--	--	--	--	563		
Payments in lieu of leave		--	--	--	--	--	--	--	--	--		
Long service awards		--	--	--	--	--	--	--	--	--		
Post retirement benefit obligations	5	56	--	--	--	--	--	--	--	56	0.0%	
Sub Total - Other Municipal Staff		61 434	--	--	--	--	--	--	--	61 434	0.0%	
% Increase												
Total Parent Municipality		71 384	--	--	--	--	--	--	--	71 384	0.0%	
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		--	--	--	--	--	--	--	--	--	0.0%	
% 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		--	--	--	--	--	--	--	--	--	0.0%	
% 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		--	--	--	--	--	--	--	--	--	0.0%	
% Increase												
Total Municipal Entities		--	--	--	--	--	--	--	--	--	0.0%	
TOTAL SALARY, ALLOWANCES & BENEFITS		71 384	--	--	--	--	--	--	--	71 384	0.0%	
% Increase												
TOTAL MANAGERS AND STAFF		88 804	--	--	--	--	--	--	--	88 804	0.0%	

Footnotes:

1 include loans and advances where applicable if any receivable amounts only unfilled compliance with s164 of MFMA achieved

2 If benefits in kind are provided in provision of living quarters the full market value must be shown as the cost to the municipality

3 s17 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 Descriptions:

A The original budget approved by council for the current year

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

D Additional cash received accumulated fund/contingent funds (section 18(1)(c) and section 28(2)(a) MFMA) identified after Capital Budget approved and after annual financial statements audited prior only where under-levy/levy could not reasonably be foreseen

F Increases of funds approved under section 31 MFMA

G A payments approved in accordance with section 22 MFMA

H A payments caused by changes in funding allocations from National or Provincial Government

I Adjusts for other adjustments proposed to be approved including revenue under collection (MFMA section 28(2)(a)) a 300m revenue appropriation on existing programmes (section 28(2)(d) MFMA) and 12m on 28(2)(f) other collection (etc)

J $G + H + C + D + E + F$

K Adjusted Budget $H + (A + A17 etc.) + G$

NC073 Emthanjani - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 25/02/2016

Ref	Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		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		1 156	66	71	139	860	2 088	88	62	54	41	47	(1 356)	3 335	3 330	3 356
Vote 1 - EXECUTIVE AND COUNCIL		20 085	1 358	1 287	1 355	4 678	1 327	1 290	1 217	2 437	1 690	2 927	3 362	43 012	44 392	46 362
Vote 2 - FINANCE AND ADMINISTRATION		-	400	-	-	300	-	-	300	-	521	1 280	594	3 395	2 610	632
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - HEALTH		76	45	62	641	74	61	611	51	135	30	169	(110)	1 844	1 907	2 034
Vote 5 - COMMUNITY AND SOCIAL SERVICES		41	55	1 076	288	46	30	439	557	1 189	2 023	2 000	487	8 232	9 043	9 634
Vote 6 - PUBLIC SAFETY		3	2	3	27	25	57	47	-	4	-	8	(61)	114	125	137
Vote 7 - SPORT AND RECREATION		1	1	2	2	3	2	2	5	601	188	1 395	7 513	9 715	2 236	7 456
Vote 8 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - OTHER		3	2	3	3	3	3	3	3	3	3	3	9	39	42	45
Vote 10 - HOUSING SERVICES		3 030	736	737	738	2 298	739	739	719	2 127	788	747	1 130	14 526	14 845	15 443
Vote 11 - WASTE MANAGEMENT		4 958	1 279	1 279	1 278	3 787	1 281	1 286	2 194	2 949	1 608	1 619	2 662	26 178	24 987	25 333
Vote 12 - WASTE WATER MANAGEMENT		6 602	6 355	6 585	5 856	6 381	5 286	6 074	4 089	14 673	5 199	6 955	5 929	79 994	92 232	109 322
Vote 13 - ELECTRICITY		3 627	2 824	1 814	1 186	3 233	12 829	2 787	481	495	461	184	390	30 511	69 570	39 764
Vote 14 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		39 781	13 134	12 917	11 513	21 688	23 704	13 365	9 678	24 665	12 551	17 332	20 568	220 895	265 319	259 517
Expenditure by Vote		848	782	734	941	1 156	796	983	993	1 266	1 532	1 464	1 325	12 819	13 992	14 831
Vote 1 - EXECUTIVE AND COUNCIL		1 707	1 974	2 231	2 761	2 015	1 614	1 804	3 577	2 922	3 126	3 988	4 925	32 644	34 261	36 384
Vote 2 - FINANCE AND ADMINISTRATION		598	688	893	968	988	869	703	1 082	1 226	704	672	1 278	10 670	10 835	11 485
Vote 3 - PLANNING AND DEVELOPMENT		0	-	-	-	-	-	-	17	20	-	-	146	183	192	204
Vote 4 - HEALTH		528	563	670	676	600	724	661	1 597	1 810	909	1 868	1 154	11 758	12 215	12 954
Vote 5 - COMMUNITY AND SOCIAL SERVICES		940	576	644	731	592	496	621	955	1 083	709	678	2 735	10 758	12 410	14 579
Vote 6 - PUBLIC SAFETY		268	241	278	266	324	676	305	367	330	380	363	368	4 167	4 848	5 165
Vote 7 - SPORT AND RECREATION		961	627	762	864	746	621	802	1 187	1 346	1 550	1 482	5 546	16 493	17 208	18 223
Vote 8 - ROAD TRANSPORT		129	113	154	118	148	118	124	21	21	11	41	(259)	739	767	813
Vote 9 - OTHER		313	155	197	183	179	273	165	119	155	177	169	136	2 218	2 284	2 421
Vote 10 - HOUSING SERVICES		846	892	1 085	1 158	1 019	1 181	1 010	1 807	2 048	1 509	1 442	86	14 084	16 047	16 850
Vote 11 - WASTE MANAGEMENT		656	727	882	971	934	1 135	872	1 299	1 473	2 650	1 533	1 928	15 060	17 578	18 753
Vote 12 - WASTE WATER MANAGEMENT		7 256	7 639	7 639	2 590	4 576	4 335	4 385	3 291	4 063	4 895	5 676	13 003	69 476	73 279	77 676
Vote 13 - ELECTRICITY		859	519	946	1 129	910	1 100	967	1 018	927	1 650	1 577	3 190	14 794	16 645	17 643
Vote 14 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		15 909	15 627	17 112	13 356	14 186	13 937	13 402	17 331	18 669	19 800	20 954	35 561	215 864	232 560	247 981
Surplus/ (Deficit)		23 872	(2 493)	(4 195)	(1 843)	7 503	9 767	(37)	(7 653)	5 976	(7 249)	(3 622)	(14 994)	5 031	32 759	11 536

References

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

NC073 Emthamleni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 25/02/2016

Description - Standard classification	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		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 - Standard																
Governance and administration																
Executive and council	21 240	1 423	1 357	1 495	5 538	3 415	1 378	1 280	2 491	1 731	2 974	2 025	46 348	47 722	49 717	
Budget and treasury office	1 156	66	71	139	860	2 088	88	62	54	41	47	(1 336)	3 335	3 330	3 358	
Corporate services	20 080	1 351	1 276	1 343	4 673	1 323	1 286	1 212	2 428	1 687	2 921	3 352	44 305	44 305	46 269	
Community and public safety	4	6	11	12	5	4	3	5	9	3	6	10	60	86	92	
Commonwealth and social services	122	105	114	959	148	151	1 100	611	1 330	2 056	2 179	325	10 229	11 118	11 649	
Sport and recreation	76	45	62	641	74	61	611	51	135	30	169	(110)	1 644	1 907	2 034	
Public safety	3	2	4	27	25	4	47	8	101	8	8	125	114	114	137	
Housing	41	55	1 076	288	46	30	439	557	1 189	2 023	2 000	487	8 232	9 043	9 634	
Health	3	2	3	3	3	3	3	3	3	3	3	9	39	42	45	
Economic and environmental services																
Planning and development	1	401	2	2	303	2	2	305	601	709	2 675	8 107	13 110	4 846	8 088	
Road transport	-	400	-	2	300	-	300	-	521	1 290	1 395	594	3 395	2 910	632	
Environmental protection	1	1	2	2	3	2	2	5	601	188	1 395	7 513	9 715	2 236	7 456	
Trading services																
Electricity	18 416	11 204	10 415	9 057	15 706	20 135	10 885	7 483	20 243	8 055	9 504	10 111	151 209	201 634	189 863	
Water	6 602	6 365	6 585	5 656	6 381	5 286	6 074	4 089	14 673	5 109	6 955	5 929	79 994	82 232	109 322	
Waste water management	3 827	2 824	1 814	1 186	3 233	12 829	2 786	481	495	461	184	390	30 511	69 570	39 764	
Waste management	4 868	1 279	1 279	1 278	3 187	1 281	1 286	2 194	2 949	1 608	1 619	2 662	26 178	24 987	25 333	
Other	3 030	736	737	736	2 298	739	739	719	2 127	788	747	1 130	14 526	14 845	15 443	
Total Revenue - Standard	39 781	13 134	12 917	11 513	21 688	23 704	13 364	9 678	24 665	12 551	17 332	20 568	220 895	265 319	259 517	
Expenditure - Standard																
Governance and administration																
Executive and council	2 555	2 156	2 965	3 762	3 170	2 410	2 787	4 571	4 187	4 656	5 452	6 250	45 463	48 253	51 215	
Budget and treasury office	848	782	734	941	1 156	796	983	993	1 266	1 532	1 464	1 325	12 819	13 992	14 831	
Corporate services	888	1 283	1 454	1 421	1 050	810	959	2 491	1 697	1 283	2 920	3 863	20 290	21 346	22 692	
Community and public safety	819	691	777	1 340	984	804	845	1 086	1 035	1 062	1 069	1 062	12 354	12 917	13 692	
Commonwealth and social services	2 049	1 535	1 788	1 856	1 694	2 169	1 752	3 055	3 398	2 174	3 078	4 538	29 085	31 949	35 323	
Sport and recreation	528	563	670	676	600	724	661	1 597	1 810	909	1 868	1 154	11 756	12 215	12 954	
Public safety	268	241	278	266	324	678	305	367	330	390	363	368	4 167	4 848	5 165	
Housing	940	576	644	731	592	496	621	955	1 063	709	678	2 735	10 756	12 410	14 579	
Health	313	155	197	183	179	273	165	119	155	177	169	136	2 216	2 284	2 421	
Economic and environmental services	0	0	0	0	0	0	0	17	20	0	0	0	146	183	204	
Planning and development	3 559	1 315	1 655	1 832	1 734	1 450	1 504	2 289	2 572	2 254	2 154	6 825	27 163	28 043	29 708	
Road transport	598	648	893	968	988	669	703	1 082	1 226	704	672	1 278	10 670	10 835	11 485	
Environmental protection	961	827	782	864	748	621	802	1 187	1 348	1 550	1 482	5 546	16 493	17 208	18 223	
Trading services																
Electricity	9 617	9 906	10 551	5 848	7 440	7 751	7 235	7 415	8 512	10 704	10 228	18 208	113 414	123 549	130 922	
Water	7 256	7 168	7 639	2 590	4 578	4 335	4 365	3 291	4 063	4 895	5 676	13 003	69 476	73 279	77 676	
Waste water management	859	519	648	1 129	910	1 100	987	1 018	927	1 650	1 577	3 180	14 794	16 645	17 643	
Waste management	656	627	882	971	1 135	872	1 299	1 473	1 473	2 650	1 533	1 928	15 060	17 578	18 753	
Other	846	892	1 085	1 158	1 019	1 181	1 010	1 607	2 048	1 509	1 442	86	14 084	16 047	16 850	
Total Expenditure - Standard	15 909	15 627	17 112	13 356	14 166	13 937	13 402	17 331	18 649	19 800	20 954	35 562	215 864	232 560	247 981	
Surplus (Deficit) 1.	23 872	(2 493)	(4 195)	(1 843)	7 503	9 767	(37)	(7 653)	5 976	(7 249)	(3 622)	(14 994)	5 031	32 759	11 536	

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 - 25/02/2016

Ref	Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		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	13 936	1 092	999	1 036	1 035	1 039	1 133	1 007	1 005	1 087	2 202	1 933	27 603	29 039	30 926
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Property charges - electricity revenue	4 022	4 341	4 143	3 769	3 634	3 480	3 981	2 539	4 308	5 030	6 700	7 487	53 635	66 276	78 205
	Service charges - water revenue	1 978	2 910	1 906	1 273	2 026	12 907	1 684	965	1 535	966	900	(3 628)	25 411	27 404	29 048
	Service charges - sanitation revenue	1 270	1 271	1 272	1 270	1 274	1 272	1 277	1 228	1 228	1 228	1 228	1 068	14 688	15 625	16 563
	Service charges - refuse	733	733	733	733	734	734	734	737	737	737	737	654	8 937	9 379	10 036
	Service charges - other	33	32	38	33	32	34	33	20	20	20	20	(75)	240	257	276
	Rental of facilities and equipment	65	61	64	68	69	69	73	-	60	60	60	422	652	701	751
	Interest earned - external investments	15	12	1	6	3	16	1	60	60	60	60	422	715	769	823
	Interest earned - outstanding debtors	30	33	27	71	47	53	140	78	54	64	69	207	873	933	996
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	23	31	1 053	277	33	36	626	39	433	1 659	2 080	1 291	7 581	8 322	8 844
	Licences and permits	37	33	31	30	29	21	29	44	235	356	468	785	2 099	2 309	2 517
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - operational	16 022	544	173	737	10 262	2 166	711	500	9 486	-	-	-	40 601	38 831	38 640
	Other revenue	615	2 040	1 977	2 142	2 294	1 877	2 938	2 450	2 965	1 354	1 779	1 803	24 234	23 900	28 102
	Gains on disposal of PPE	-	-	-	67	15	-	6	11	11	-	-	20	130	139	149
	Total Revenue	38 781	13 134	12 417	11 513	21 688	23 704	13 364	9 678	22 078	12 551	16 243	12 347	207 487	223 884	245 876
	Expenditure By Type															
	Employee related costs	5 190	4 972	6 230	5 778	5 797	5 608	6 251	5 353	5 465	5 602	6 327	4 230	66 804	69 777	73 883
	Remuneration of councillors	328	338	338	338	338	338	510	340	445	449	408	410	4 580	4 787	5 074
	Debt impairment	-	-	-	-	-	-	-	-	-	-	-	10 229	10 229	12 078	12 822
	Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	9 248	9 248	9 711	10 291
	Finance charges	18	16	166	22	13	9	14	213	213	213	213	2 445	3 556	2 671	2 810
	Bulk purchases	6 651	7 062	6 599	1 945	3 706	3 509	3 802	6 651	4 711	4 271	3 537	650	53 094	55 749	59 094
	Other materials	246	221	468	721	573	370	349	724	1 444	1 764	5 249	4 490	16 618	9 081	9 620
	Contracted services	766	343	525	1 014	306	170	389	938	1 471	1 160	720	2 528	10 329	11 252	13 351
	Grants and subsidies	1 109	1 435	959	1 015	947	1 005	975	701	1 722	1 506	288	-	11 662	13 585	14 365
	Other expenditure	1 601	1 240	1 828	2 523	2 505	2 928	1 112	2 412	3 218	4 833	4 213	1 330	29 743	43 870	46 670
	Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure	15 909	15 627	17 112	13 356	14 186	13 937	13 402	17 331	18 659	19 800	20 954	35 561	215 064	232 560	247 981
	Surplus/(Deficit)	22 872	(2 493)	(4 695)	(1 843)	7 503	9 767	(37)	(7 653)	3 389	(7 249)	(4 712)	(23 215)	(8 367)	(8 676)	(2 105)
	Transfers recognised - capital	1 000	-	500	-	-	-	-	-	2 587	-	1 090	8 221	13 398	41 435	13 641
	Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) after capital transfers & contributions	23 872	(2 493)	(4 195)	(1 843)	7 503	9 767	(37)	(7 653)	5 976	(7 249)	(3 622)	(14 994)	5 031	32 759	11 536

References

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

NC073 Emtanjeni - Supporting Table SB15 Adjustments Budget - monthly cash flow - 25/02/2016

Monthly cash flows	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	###																
Property rates		13 936	1 092	1 235	1 036	1 035	1 116	1 139	1 007	905	1 005	1 065	1 006	25 578	28 296	29 071	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		4 051	3 751	3 763	4 510	3 265	5 016	2 967	4 049	4 568	4 896	5 168	5 613	52 416	63 636	74 731	
Service charges - water revenue		1 367	1 280	1 112	1 376	1 294	1 593	1 391	2 062	2 351	3 050	3 265	3 574	23 624	26 486	28 015	
Service charges - sanitation revenue		901	919	973	1 152	1 026	1 009	1 046	597	1 535	1 561	1 765	968	13 470	14 532	15 403	
Service charges - refuse		504	591	636	743	656	709	728	382	695	798	759	885	8 085	8 723	9 333	
Service charges - other		33	32	38	33	32	34	33	32	30	32	33	(127)	238	257	276	
Rental of facilities and equipment		65	61	64	68	69	69	73	60	69	33	23	66	652	701	751	
Interest earned - external investments		15	12	1	6	3	16	1	116	136	79	166	164	715	769	823	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		23	31	1 053	277	33	36	626	839	433	1 659	1 680	891	7 581	8 322	8 844	
Licences and permits		37	33	31	30	29	21	29	344	235	356	468	485	2 099	2 309	2 517	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operational		17 501	400	-	571	10 477	2 009	571	300	8 772	-	-	-	40 601	38 831	38 640	
Other revenue		615	2 040	1 977	2 142	1 964	1 877	1 938	2 260	1 321	2 565	1 423	2 394	22 516	22 315	24 887	
Cash Receipts by Source		39 947	10 243	10 885	11 945	19 794	14 305	10 541	12 048	20 980	16 034	15 815	15 935	197 573	215 177	233 290	
Other Cash Flows by Source																	
Transfers receipts - capital		4 149	-	500	-	4 375	-	-	-	4 374	-	-	-	13 398	41 435	13 641	
Contributions & Contributed assets		-	-	-	67	15	-	6	-	-	-	-	37	124	134	143	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		13	18	10	10	1	5	5	12	8	15	10	28	135	138	142	
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		43 209	10 260	11 396	12 022	24 185	14 309	10 553	12 060	25 362	16 049	15 925	16 030	211 560	262 607	251 163	
Cash Payments by Type																	
Employee related costs		5 190	4 972	6 230	5 778	5 797	5 608	6 251	5 395	5 395	5 395	5 395	5 395	66 804	69 777	73 883	
Remuneration of councillors		328	338	338	338	338	338	510	410	410	410	410	410	4 580	4 787	5 074	
Finance charges		18	16	166	22	13	9	14	14	803	813	824	843	3 556	2 671	2 810	
Bulk purchases - Electricity		6 505	6 977	6 472	1 698	3 542	3 298	3 618	3 095	3 273	3 696	4 176	4 305	50 656	53 169	56 381	
Bulk purchases - Water & Sewer		146	85	127	247	164	211	184	295	202	205	260	312	2 438	2 560	2 713	
Other materials		246	221	468	721	573	370	349	745	1 786	1 215	1 095	861	8 648	9 081	9 620	
Contracted services		766	343	525	1 014	306	170	389	6 118	9 629	11 252	11 252	6 118	9 629	11 252	13 351	
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other		1 109	1 435	959	1 015	947	1 005	975	723	774	1 152	838	729	11 662	13 585	14 365	
Other expenditure		1 601	1 240	1 828	2 523	2 505	2 929	1 112	2 096	2 938	2 957	3 070	2 750	27 448	43 354	46 121	
Cash Payments by Type		15 909	15 627	17 112	13 356	14 186	13 937	13 402	12 774	15 482	15 845	16 069	21 724	185 421	210 257	224 322	
Other Cash Flows/Payments by Type																	
Capital assets		63	530	378	2 897	734	40	1 127	53	4 700	4 487	3 845	268	19 121	47 553	20 647	
Repayment of borrowing		178	180	519	183	183	186	188	-	183	-	-	(770)	1 028	5 222	4 961	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		16 150	16 336	18 009	16 435	15 103	14 163	14 717	12 827	20 365	20 332	19 914	21 221	205 570	263 932	249 930	
NET INCREASE/DECREASE IN CASH HELD		27 059	(6 076)	(6 613)	(4 414)	9 083	147	(4 164)	(767)	4 997	(4 283)	(4 089)	(5 190)	5 690	(429)	1 233	
Cash/cash equivalents at the month/year beginning:		(1 283)	25 777	19 701	13 088	8 674	17 757	17 904	13 739	12 972	17 969	13 686	9 597	(1 283)	4 407	3 992	
Cash/cash equivalents at the month/year end:		25 777	19 701	13 088	8 674	17 757	17 904	13 739	12 972	17 969	13 686	9 597	4 407	4 407	3 992	5 215	

NC073 Emthanjani - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 25/02/2016

Description - Municipal Vote	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
		Outcome	Outcome	Outcome	Outcome	Outcomes	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		-	-	-	28	-	-	-	-	-	-	-	-	33	27	89	177
Vote 2 - FINANCE AND ADMINISTRATION		-	1	9	14	14	15	352	706	9	3	177	1 637	2 011	2 011	2 119	
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	14
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 single-year expenditure sub-total	3	63	530	378	2 897	734	53	4 700	4 487	3 845	268	19 121	24 036	24 593	24 593		
Total Capital Expenditure	2	63	530	378	2 897	734	53	4 700	4 487	3 845	268	19 121	24 036	24 593	24 593		

References

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

NC073 Emthanjeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 25/02/2016

Ref	Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	Capital Expenditure - Standard																
	Governance and administration																
	Executive and council	-	1	9	42	14	-	15	352	739	377	177	1726	2 178	2 296		
	Budget and treasury office	-	-	-	28	-	-	-	-	33	27	-	89	167	177		
	Corporate services	-	1	9	-	12	-	-	352	468	350	177	1 369	1 438	1 524		
	Community and public safety																
	Community and social services	63	-	-	-	-	-	38	152	206	11	87	557	689	731		
	Sport and recreation	-	-	-	-	-	-	38	100	69	-	-	207	322	341		
	Public safety	52	-	-	-	-	-	-	20	103	-	87	261	275	291		
	Housing	10	-	-	-	-	-	-	32	35	11	-	88	93	98		
	Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Economic and environmental services																
	Planning and development	-	-	-	-	679	-	-	3 509	3 274	3 178	3	11 737	15 034	15 685		
	Road transport	-	-	-	-	-	-	-	-	9	-	3	12	13	14		
	Environmental protection	-	-	-	-	679	-	-	3 509	3 265	3 178	-	11 724	15 021	15 671		
	Trading services																
	Electricity	-	529	369	2 855	41	40	-	687	267	280	-	5 102	33 375	5 881		
	Water	-	474	314	340	-	6	-	687	-	280	-	2 100	5 912	5 647		
	Waste water management	-	14	-	-	-	-	-	-	166	-	-	180	27 430	200		
	Waste management	-	42	56	2 515	41	34	-	-	70	-	-	2 791	-	-		
	Other	-	-	-	-	-	-	-	-	31	-	-	31	33	34		
	Total Capital Expenditure - Standard	63	530	378	2 897	734	40	53	4 700	4 487	3 845	268	19 121	51 276	24 563		

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 Emthanjani - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2016/17	+2 2017/18
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Capital expenditure on new assets by Asset Class/Sub-class													
Infrastructure		55 958	-	-	-	-	(43 167)	-	(43 167)	12 791	40 840	13 526	
Infrastructure - Road transport		8 500	-	-	-	-	-	-	-	8 500	11 600	12 026	
Roads, Pavements & Bridges		8 500	-	-	-	-	-	-	-	8 500	11 600	12 026	
Storm water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		1 500	-	-	-	-	-	-	-	1 500	2 000	1 500	
Generation		-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticlebon		1 500	-	-	-	-	-	-	-	1 500	2 000	1 500	
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		10 000	-	-	-	-	(10 000)	-	(10 000)	-	27 240	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	-	-	
Reticlebon		10 000	-	-	-	-	(10 000)	-	(10 000)	-	27 240	-	
Infrastructure - Sanitation		35 958	-	-	-	-	(33 167)	-	(33 167)	2 791	-	-	
Reticlebon		-	-	-	-	-	-	-	-	-	-	-	
Sewerage purification		35 958	-	-	-	-	(33 167)	-	(33 167)	2 791	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Transportation	2	-	-	-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	-	-	
Other	3	-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-	
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-	
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	
Community halls		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-	
Security and policing		-	-	-	-	-	-	-	-	-	-	-	
Buses		-	-	-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries		-	-	-	-	-	-	-	-	-	-	-	
Social rental housing		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Other assets		-	-	-	-	-	-	-	-	-	-	-	
General vehicles		-	-	-	-	-	-	-	-	-	-	-	
Specialised vehicles	11	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-	
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Intangible		-	-	-	-	-	-	-	-	-	-	-	
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	
Other (incl sub-class)		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets to be adjusted	1	55 958	-	-	-	-	(43 167)	-	(43 167)	12 791	40 840	13 526	

Specialised vehicles	11	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fee		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB19b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example, technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional cash backed accumulated funds/suspense funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
- Increase of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

HC073 Emthanjeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year 16	Budget Year 17
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Uniform Unenc'd	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	15 I	16 J
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/sub-class												
Infrastructure		9 237	-	-	-	-	-	-	-	9 237	7 120	7 581
Infrastructure - Road transport		2 800	-	-	-	-	-	-	-	2 800	3 000	3 200
Roads, Pavements & Bridges		2 800	-	-	-	-	-	-	-	2 800	3 000	3 200
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		5 226	-	-	-	-	-	-	-	5 226	3 912	4 147
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retention		5 226	-	-	-	-	-	-	-	5 226	3 912	4 147
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		180	-	-	-	-	-	-	-	180	190	200
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		180	-	-	-	-	-	-	-	180	190	200
Retention		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Retention		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		31	-	-	-	-	-	-	-	31	33	34
Refuse		31	-	-	-	-	-	-	-	31	33	34
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		283	-	-	-	-	-	-	-	353	280	419
Parks & gardens		22	-	-	-	-	-	-	-	22	23	25
Sports fields & stadia		36	-	-	-	-	-	-	-	30	51	60
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		200	-	-	-	-	-	-	-	200	273	280
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Compassies		31	-	-	-	-	-	-	-	31	33	35
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 913	-	-	-	-	-	-	-	1 913	1 992	2 087
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-	-	-
Fleet & equipment		845	-	-	-	-	-	-	-	845	852	891
Computers - hardware/equipment		319	-	-	-	-	-	-	-	319	356	378
Furniture and other office equipment		189	-	-	-	-	-	-	-	189	199	211
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		540	-	-	-	-	-	-	-	540	580	608
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agency/Trust assets		-	-	-	-	-	-	-	-	-	-	-
Lif sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Lif sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		984	-	-	-	-	-	-	-	984	928	984
Computers - software & programming		984	-	-	-	-	-	-	-	984	928	984
Other (lif sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	11 386	-	-	-	-	-	-	-	11 386	10 436	11 087

Specialised vehicles	10	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fee		-	-	-	-	-	-	-	-	-	-	-
Compassies		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

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

(check balance)

NC073 Emthangeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 25/02/2016

Description	Ref	Budget Year 2015/16									Budget Year #1	Budget Year #2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unexpd	Mat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
	A1	B	C	D	E	F	G	H				
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		9 143	-	-	-	-	-	-	-	9 143	6 785	7 265
Infrastructure - Road transport		616	-	-	-	-	-	-	-	616	1 657	2 040
Roads Pavements & Bridges		322	-	-	-	-	-	-	-	322	1 052	2 040
Storm water		294	-	-	-	-	-	-	-	294	-	-
Infrastructure - Electricity		1 342	-	-	-	-	-	-	-	1 342	1 508	1 706
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retiulation		995	-	-	-	-	-	-	-	995	1 235	1 352
Street Lighting		347	-	-	-	-	-	-	-	347	251	354
Infrastructure - Water		1 145	-	-	-	-	-	-	-	1 145	1 401	1 581
Dams & Reservoirs		382	-	-	-	-	-	-	-	382	384	407
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retiulation		763	-	-	-	-	-	-	-	763	1 107	1 174
Infrastructure - Sanitation		64	-	-	-	-	-	-	-	64	911	942
Retiulation		64	-	-	-	-	-	-	-	64	911	942
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		1 975	-	-	-	-	-	-	-	1 975	944	987
Refuse		1 975	-	-	-	-	-	-	-	1 975	944	987
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		3 098	-	-	-	-	-	-	-	3 098	3 546	3 737
Parks & gardens		19	-	-	-	-	-	-	-	19	47	29
Sports Fields & stadia		47	-	-	-	-	-	-	-	47	82	93
Swimming pools		603	-	-	-	-	-	-	-	603	442	489
Community halls		892	-	-	-	-	-	-	-	892	525	550
Libraries		47	-	-	-	-	-	-	-	47	48	43
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire safety & emergency		1 612	-	-	-	-	-	-	-	1 612	2 297	2 436
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Cinca		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		78	-	-	-	-	-	-	-	78	104	110
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		7 068	-	-	-	-	-	-	-	7 068	6 888	7 359
General vehicles		3 731	-	-	-	-	-	-	-	3 731	4 239	4 408
Specialised vehicles	10	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		774	-	-	-	-	-	-	-	774	634	748
Computers - hardware/equipment		380	-	-	-	-	-	-	-	380	596	631
Furniture and other office equipment		631	-	-	-	-	-	-	-	631	533	547
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		1 436	-	-	-	-	-	-	-	1 436	714	758
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets (Investment of Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		116	-	-	-	-	-	-	-	116	165	174
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangible		1 388	-	-	-	-	-	-	-	1 388	257	272
Computers - software & programming		1 388	-	-	-	-	-	-	-	1 388	257	272
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted		16 618	-	-	-	-	-	-	-	16 618	17 488	18 679

Specialised vehicles	10	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fer		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

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

check balance

NC073 Emtharjeni - Supporting Table SB1d Adjustments Budget - depreciation by asset class - 25/02/2018

Description	Ref	Budget Year 2017/18									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net of Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		9 058	-	-	-	-	-	-	-	9 058	9 290	9 597
Infrastructure - Road transport		2 582	-	-	-	-	-	-	-	2 582	2 705	2 858
Roads, Pavements & Bridges		2 582	-	-	-	-	-	-	-	2 582	2 705	2 858
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		511	-	-	-	-	-	-	-	511	536	566
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retikulation		511	-	-	-	-	-	-	-	511	536	566
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 013	-	-	-	-	-	-	-	1 013	1 062	1 121
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retikulation		1 013	-	-	-	-	-	-	-	1 013	1 062	1 121
Infrastructure - Sanitation		725	-	-	-	-	-	-	-	725	759	802
Retikulation		725	-	-	-	-	-	-	-	725	759	802
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		227	-	-	-	-	-	-	-	227	237	251
Refuse		227	-	-	-	-	-	-	-	227	237	251
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		1 538	-	-	-	-	-	-	-	1 538	1 635	1 727
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		651	-	-	-	-	-	-	-	651	682	721
Libraries		488	-	-	-	-	-	-	-	488	534	564
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		133	-	-	-	-	-	-	-	133	140	147
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		132	-	-	-	-	-	-	-	132	136	146
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		135	-	-	-	-	-	-	-	135	141	149
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		22	-	-	-	-	-	-	-	22	22	24
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		22	-	-	-	-	-	-	-	22	23	24
Other assets		2 629	-	-	-	-	-	-	-	2 629	2 754	2 842
General vehicles		346	-	-	-	-	-	-	-	346	362	383
Specialised vehicles	10	1 868	-	-	-	-	-	-	-	1 868	1 957	2 100
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware equipment		122	-	-	-	-	-	-	-	122	126	135
Furniture and other office equipment		12	-	-	-	-	-	-	-	12	13	14
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52	-	-	-	-	-	-	-	52	55	58
Other Buildings		226	-	-	-	-	-	-	-	226	239	253
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agri-cultural assets		-	-	-	-	-	-	-	-	-	-	-
Lat sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Lat sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (lat sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted		9 248	-	-	-	-	-	-	-	9 248	9 711	10 231
	1											
Specialised vehicles	10	1 868	-	-	-	-	-	-	-	1 868	1 957	2 100
Refuse		1 868	-	-	-	-	-	-	-	1 868	1 957	2 100
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WFT infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional cash-based accumulated amortisation funds (section 18(1)(b) and section 28(7)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
- Increase of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts to "Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(7)(a)), additional revenue appropriation (existing programmes) (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A12 etc) + G
- Buses used to provide a service to the community
- Not municipal contributions to the "top structure" being built using the housing subsidies
- Stables, art collections, medals etc
- Ambulances, the engines, refuse vehicles - but not vehicles that would normally be classified as "Plant and equipment". Detail to be entered below

check balance

NC073 Erithanjemi - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 25/02/2016

Municipal Votals/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 2015/16		Budget Year +1 2016/17		Budget Year +2 2017/18						
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget					
R thousand			3	6	4	4	5											
Parent municipality:																		
Streets	Construction of New Tarmacked Streets		BSD177	Yes	Roads, Pavements & Bridges	Roads, Pavements & Bridges	\$30 36616 - E024 01 353	8 500	8 500	11 600	11 600	12 025	12 025					
Streets	Upgrading of Gravel to Tarmacked Roads		BSD 30	Yes	Roads, Pavements & Bridges	Roads, Pavements & Bridges	\$30 580351 - E23 496572	2 000	2 000	3 000	3 000	3 200	3 200					
Electricity	Upgrades in Nonwukazi & De Aar East and Waterval			Yes	Infrastructure - Electricity	Transmission & Rehabilitation		1 500	1 500	2 000	2 000	1 500	1 500					
Water	Regional Bulk Infrastructure Grant Water Supply			Yes	Infrastructure - Water	Transmission & Rehabilitation		10 000	10 000	27 240	27 240	27 240	27 240					
Sewerage	Buckel Education			Yes	Infrastructure - Water	Transmission & Rehabilitation		35 958	35 958	-	-	-	-					
Electricity	Electricity Upgrades in Nonwukazi & De Aar East and Waterval			Yes	Infrastructure - Electricity	Transmission & Rehabilitation		2 000	2 000	5 000	5 000	3 000	3 000					
Finance and admin	Replacement of computer equipment				Other Assets	Computers hardware/equipment		657	657	597	597	606	606					
Finance and admin	Gramp compliance				Intangibles			720	720	760	760	1 124	1 124					
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 s.30
- 3 As per Budget Table A6
- 4 Asset category and sub-category must be selected from Budget Table CA34
- 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 NEDRR Regulation 13

Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the Adjustment Budget and supporting documentation have been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act, also 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 (NC073)

Signature



Date

04/03/2016

