

MP314 Emakhazeni - Contact Information

A. GENERAL INFORMATION

Municipality	MP314 Emakhazeni
Grade	
Province	MP MPUMALANGA
Web Address	
e-mail Address	

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Speaker:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Municipal Manager:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Chief Financial Officer	
Name	Mrs M M Ngwenya
Telephone number	013 253 7625
Cell number	
Fax number	013 253 2440
E-mail address	

Secretary/PA to the Chief Financial Officer	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	

Fax number	
E-mail address	

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MP314 Emakhaseni - Table B1 Adjustments Budget Summary -

Description	Budget Year 2014/15									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	60,321	-	-	-	-	-	(20,650)	(20,650)	39,671	39,271	39,271
Service charges	73,703	-	-	-	-	-	(2,281)	(2,281)	71,422	80,476	87,941
Investment revenue	216	-	-	-	-	-	109	109	325	229	243
Transfers recognised - operational	52,305	-	-	-	-	-	-	-	52,305	54,367	57,452
Other own revenue	13,306	-	-	-	-	-	7,232	7,232	20,538	9,769	10,352
Total Revenue (excluding capital transfers and contributions)	199,851	-	-	-	-	-	(15,590)	(15,590)	184,261	184,112	195,259
Employee costs	82,500	-	-	-	-	-	(873)	(873)	81,628	86,516	91,030
Remuneration of councillors	5,442	-	-	-	-	-	-	-	5,442	5,768	6,114
Depreciation & asset impairment	51,487	-	-	-	-	-	(9,027)	(9,027)	42,460	42,460	42,460
Finance charges	2,053	-	-	-	-	-	1,002	1,002	3,055	2,176	2,307
Materials and bulk purchases	52,717	-	-	-	-	-	84	84	52,800	59,429	67,130
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	57,444	-	-	-	-	-	(435)	(435)	57,009	52,203	54,528
Total Expenditure	251,643	-	-	-	-	-	(9,249)	(9,249)	242,394	248,552	263,569
Surplus/(Deficit)	(51,791)	-	-	-	-	-	(6,342)	(6,342)	(58,133)	(64,441)	(68,310)
Transfers recognised - capital	17,755	-	-	-	-	-	-	-	17,755	18,306	19,131
Contributions recognised - capital & contributed assets	17,900	-	-	-	-	-	-	-	17,900	-	-
Surplus/(Deficit) after capital transfers & contributions	(16,136)	-	-	-	-	-	(6,342)	(6,342)	(22,478)	(46,135)	(49,179)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(16,136)	-	-	-	-	-	(6,342)	(6,342)	(22,478)	(46,135)	(49,179)
Capital expenditure & funds sources											
Capital expenditure	35,925	-	-	-	-	-	61	61	35,986	20,572	22,379
Transfers recognised - capital	34,767	-	-	-	-	-	-	-	34,767	17,391	18,174
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,158	-	-	-	-	-	61	61	1,219	3,181	4,204
Total sources of capital funds	35,925	-	-	-	-	-	61	61	35,986	20,572	22,379
Financial position											
Total current assets	113,346	-	-	-	-	-	20,074	20,074	133,420	129,176	123,646
Total non current assets	493,924	-	-	-	-	-	188,144	188,144	682,068	688,513	695,216
Total current liabilities	83,225	-	-	-	-	-	(2,484)	(2,484)	80,741	78,506	79,718
Total non current liabilities	44,416	-	-	-	-	-	11,704	11,704	56,120	56,923	57,722
Community wealth/Equity	479,630	-	-	-	-	-	198,998	198,998	678,628	682,260	681,421
Cash flows											
Net cash from (used) operating	53,029	-	-	-	-	-	(40,961)	(40,961)	12,068	6,325	3,281
Net cash from (used) investing	(35,871)	-	-	-	-	-	(40)	(40)	(35,911)	(20,518)	(22,325)
Net cash from (used) financing	55	-	-	-	-	-	-	-	55	-	-
Cash/cash equivalents at the year end	17,713	-	-	-	-	-	(41,001)	(41,001)	(23,288)	(7,556)	(12,408)
Cash backing/surplus reconciliation											
Cash and investments available	6,234	-	-	-	-	-	(1,754)	(1,754)	4,480	3,487	3,487
Application of cash and investments	126,031	-	-	-	-	-	(120,859)	(120,859)	5,172	(8,138)	223
Balance - surplus (shortfall)	(119,797)	-	-	-	-	-	119,104	119,104	(692)	11,625	3,264
Asset Management											
Asset register summary (WDV)	493,848	-	-	-	-	-	188,220	188,220	682,068	688,513	695,216
Depreciation & asset impairment	51,487	-	-	-	-	-	(9,027)	(9,027)	42,460	42,460	42,460
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Free services											
Cost of Free Basic Services provided	963	-	-	-	-	-	-	-	963	1,023	1,087
Revenue cost of free services provided	9,250	-	-	-	-	-	-	-	9,250	9,805	10,394
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	4	-	-	-	-	-	-	-	4	4	4

MP314 Emakhazeni - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2014/15									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2015/16	+2 2016/17	
R thousands	1, 4												
Revenue - Standard													
Governance and administration		152,068	-	-	-	-	-	(19,954)	(19,954)	132,114	112,199	116,070	
Executive and council		91,048	-	-	-	-	-	20	20	91,068	71,788	75,613	
Budget and treasury office		61,020	-	-	-	-	-	(19,974)	(19,974)	41,046	40,412	40,456	
Corporate services		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		122	-	-	-	-	-	(10)	(10)	112	130	137	
Community and social services		72	-	-	-	-	-	2	2	74	77	81	
Sport and recreation		50	-	-	-	-	-	(12)	(12)	38	53	56	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		9,258	-	-	-	-	-	6,515	6,515	15,773	8,656	9,172	
Planning and development		1,315	-	-	-	-	-	(43)	(43)	1,272	236	247	
Road transport		7,943	-	-	-	-	-	6,558	6,558	14,501	8,419	8,925	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		74,058	-	-	-	-	-	(2,141)	(2,141)	71,917	84,674	93,272	
Electricity		44,112	-	-	-	-	-	(3,860)	(3,860)	40,252	51,109	57,693	
Water		12,163	-	-	-	-	-	1,719	1,719	13,882	14,715	15,598	
Waste water management		8,787	-	-	-	-	-	-	-	8,787	9,314	9,873	
Waste management		8,996	-	-	-	-	-	-	-	8,996	9,536	10,108	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	235,506	-	-	-	-	-	(15,590)	(15,590)	219,916	205,659	218,651	
Expenditure - Standard													
Governance and administration		130,787	-	-	-	-	-	(16,304)	(16,304)	114,483	115,649	118,665	
Executive and council		45,700	-	-	-	-	-	34,268	34,268	79,968	79,807	81,128	
Budget and treasury office		73,549	-	-	-	-	-	(50,156)	(50,156)	23,393	23,707	24,732	
Corporate services		11,538	-	-	-	-	-	(416)	(416)	11,122	12,135	12,806	
Community and public safety		9,093	-	-	-	-	-	584	584	9,676	9,688	10,164	
Community and social services		2,336	-	-	-	-	-	(195)	(195)	2,141	2,484	2,608	
Sport and recreation		4,690	-	-	-	-	-	211	211	4,902	5,029	5,283	
Public safety		1,957	-	-	-	-	-	378	378	2,334	2,063	2,159	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		110	-	-	-	-	-	190	190	300	112	114	
Economic and environmental services		33,458	-	-	-	-	-	5,586	5,586	39,043	33,979	35,462	
Planning and development		15,738	-	-	-	-	-	156	156	15,894	15,561	16,354	
Road transport		17,720	-	-	-	-	-	5,430	5,430	23,150	18,418	19,108	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		77,244	-	-	-	-	-	981	981	78,225	89,345	99,347	
Electricity		52,419	-	-	-	-	-	(682)	(682)	51,737	61,304	70,130	
Water		7,313	-	-	-	-	-	1,354	1,354	8,667	9,529	9,914	
Waste water management		6,771	-	-	-	-	-	354	354	7,125	7,200	7,527	
Waste management		10,741	-	-	-	-	-	(45)	(45)	10,696	11,312	11,777	
Other		1,061	-	-	-	-	-	(95)	(95)	966	1,133	1,192	
Total Expenditure - Standard	3	251,643	-	-	-	-	-	(9,249)	(9,249)	242,394	249,794	264,830	
Surplus/ (Deficit) for the year		(16,136)	-	-	-	-	-	(6,342)	(6,342)	(22,478)	(44,135)	(46,179)	

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget H = (A or A1/2 etc) + G

MP314 Emakhaseni - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

Standard Classification Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5 A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H	14 I	15 J
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Municipal governance and administration		152,068	-	-	-	-	-	(19,954)	(19,954)	132,114	112,199	116,070
Executive and council		91,048	-	-	-	-	-	20	20	91,068	71,788	75,613
Mayor and Council		42,729	-	-	-	-	-	20	20	42,749	20,451	21,327
Municipal Manager		48,319	-	-	-	-	-	-	-	48,319	51,337	54,286
Budget and treasury office		61,020	-	-	-	-	-	(19,974)	(19,974)	41,046	40,412	40,456
Corporate services		-	-	-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-	-	-
Other Admin		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		122	-	-	-	-	-	(10)	(10)	112	130	137
Community and social services		72	-	-	-	-	-	2	2	74	77	81
Libraries and Archives		5	-	-	-	-	-	2	2	7	5	5
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-	-	-
Community halls and Facilities		10	-	-	-	-	-	8	8	18	11	11
Cemeteries & Crematoriums		58	-	-	-	-	-	(8)	(8)	50	61	65
Child Care		-	-	-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-	-	-
Other Social		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		50	-	-	-	-	-	(12)	(12)	38	53	56
Public safety		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9,258	-	-	-	-	-	6,515	6,515	15,773	8,656	9,172
Planning and development		1,315	-	-	-	-	-	(43)	(43)	1,272	236	247
Economic Development/Planning		37	-	-	-	-	-	1,219	1,219	1,256	197	206
Town Planning/Building		1,278	-	-	-	-	-	(1,262)	(1,262)	16	39	42
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-
Road transport		7,943	-	-	-	-	-	6,558	6,558	14,501	8,419	8,925
Roads		7,943	-	-	-	-	-	6,558	6,558	14,501	8,419	8,925
Public Buses		-	-	-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Trading services		74,058	-	-	-	-	-	(2,141)	(2,141)	71,917	84,674	93,272
Electricity		44,112	-	-	-	-	-	(3,860)	(3,860)	40,252	51,109	57,693
Electricity Distribution		44,112	-	-	-	-	-	(3,860)	(3,860)	40,252	51,109	57,693
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-
Water		12,163	-	-	-	-	-	1,719	1,719	13,882	14,715	15,598
Water Distribution		12,163	-	-	-	-	-	1,719	1,719	13,882	14,715	15,598
Water Storage		-	-	-	-	-	-	-	-	-	-	-
Waste water management		8,787	-	-	-	-	-	-	-	8,787	9,314	9,873
Sewerage		8,787	-	-	-	-	-	-	-	8,787	9,314	9,873
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Waste management		8,996	-	-	-	-	-	-	-	8,996	9,536	10,108
Solid Waste		8,996	-	-	-	-	-	-	-	8,996	9,536	10,108

Other	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	235,506	-	-	-	-	-	(15,590)	(15,590)	219,916	205,659	218,651
Expenditure - Standard											
Municipal governance and administration	130,787	-	-	-	-	-	(16,304)	(16,304)	114,483	115,649	118,665
Executive and council	45,700	-	-	-	-	-	34,268	34,268	79,968	79,807	81,128
Mayor and Council	36,888	-	-	-	-	-	34,523	34,523	71,411	70,641	71,519
Municipal Manager	8,812	-	-	-	-	-	(255)	(255)	8,557	9,166	9,609
Budget and treasury office	73,549	-	-	-	-	-	(50,156)	(50,156)	23,393	23,707	24,732
Corporate services	11,538	-	-	-	-	-	(416)	(416)	11,122	12,135	12,806
Human Resources	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-	-
Other Admin	11,538	-	-	-	-	-	(416)	(416)	11,122	12,135	12,806
Community and public safety	9,093	-	-	-	-	-	584	584	9,676	9,688	10,164
Community and social services	2,336	-	-	-	-	-	(195)	(195)	2,141	2,484	2,608
Libraries and Archives	765	-	-	-	-	-	(15)	(15)	750	819	861
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-	-	-
Community halls and Facilities	914	-	-	-	-	-	(116)	(116)	797	964	1,010
Cemeteries & Crematoriums	657	-	-	-	-	-	(64)	(64)	593	701	737
Child Care	-	-	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	-	-	-	-	-	-	-	-
Other Social	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	4,690	-	-	-	-	-	211	211	4,902	5,029	5,283
Public safety	1,957	-	-	-	-	-	378	378	2,334	2,063	2,159
Police	-	-	-	-	-	-	-	-	-	-	-
Fire	1,957	-	-	-	-	-	378	378	2,334	2,063	2,159
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	110	-	-	-	-	-	190	190	300	112	114
Clinics	-	-	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Other	110	-	-	-	-	-	190	190	300	112	114
Economic and environmental services	33,458	-	-	-	-	-	5,586	5,586	39,043	33,979	35,462
Planning and development	15,738	-	-	-	-	-	156	156	15,894	15,561	16,354
Economic Development/Planning	4,521	-	-	-	-	-	(4)	(4)	4,517	3,635	3,830
Town Planning/Building	11,217	-	-	-	-	-	160	160	11,377	11,926	12,525
Licensing & Regulation	-	-	-	-	-	-	-	-	-	-	-
Road transport	17,720	-	-	-	-	-	5,430	5,430	23,150	18,418	19,108
Roads	17,720	-	-	-	-	-	5,430	5,430	23,150	18,418	19,108
Public Buses	-	-	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Trading services	77,244	-	-	-	-	-	981	981	78,225	89,345	99,347
Electricity	52,419	-	-	-	-	-	(682)	(682)	51,737	61,304	70,130
Electricity Distribution	52,419	-	-	-	-	-	(682)	(682)	51,737	61,304	70,130
Electricity Generation	-	-	-	-	-	-	-	-	-	-	-
Water	7,313	-	-	-	-	-	1,354	1,354	8,667	9,529	9,914
Water Distribution	7,313	-	-	-	-	-	1,354	1,354	8,667	9,529	9,914
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	6,771	-	-	-	-	-	354	354	7,125	7,200	7,527
Sewerage	6,771	-	-	-	-	-	354	354	7,125	7,200	7,527
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Waste management	10,741	-	-	-	-	-	(45)	(45)	10,696	11,312	11,777
Solid Waste	10,741	-	-	-	-	-	(45)	(45)	10,696	11,312	11,777

Other		1,061	-	-	-	-	-	(95)	(95)	966	1,133	1,192
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Forestry		1,061	-	-	-	-	-	(95)	(95)	966	1,133	1,192
Markets		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	251,643	-	-	-	-	-	(9,249)	(9,249)	242,394	249,794	264,830
Surplus/ (Deficit) for the year		(16,136)	-	-	-	-	-	(6,342)	(6,342)	(22,478)	(44,135)	(46,179)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes.

MP314 Emakhaseni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <small>(Insert departmental structure etc)</small>	Ref	Budget Year 2014/15										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2015/16	+2 2016/17
		A	A1	B	C	D	E	F	G	H	I	J	K
Revenue by Vote													
Vote 1 - EXECUTIVE & COUNCIL	1	91 048	-	-	-	-	-	20	20	91 068	71 788	75 613	
Vote 2 - FINANCE & ADMIN		61 220	-	-	-	-	-	(19 376)	(19 376)	41 844	40 412	40 666	
Vote 3 - PLANNING & DEVELOPMENT		1 315	-	-	-	-	-	(43)	(43)	1 272	236	247	
Vote 4 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - COMMUNITY & SOCIAL SERVICES		72	-	-	-	-	-	2	2	-	74	81	
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - SPORT & RECREATION		50	-	-	-	-	-	(12)	(12)	38	53	56	
Vote 8 - WASTE MANAGEMENT		8 996	-	-	-	-	-	-	-	8 996	9 536	10 108	
Vote 9 - WASTE WATER MANAGEMENT		8 397	-	-	-	-	-	-	-	8 397	9 314	9 853	
Vote 10 - ROAD TRANSPORT		7 943	-	-	-	-	-	6 558	6 558	14 501	8 419	8 925	
Vote 11 - WATER		12 163	-	-	-	-	-	1 719	1 719	13 882	14 715	15 598	
Vote 12 - ELECTRICITY		44 112	-	-	-	-	-	(3 868)	(3 868)	40 244	51 160	57 693	
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	235 596	-	-	-	-	-	(15 596)	(15 596)	219 996	205 639	218 621	
Expenditure by Vote													
Vote 1 - EXECUTIVE & COUNCIL	1	45 700	-	-	-	-	-	34 268	34 268	79 968	79 807	81 128	
Vote 2 - FINANCE & ADMIN		85 087	-	-	-	-	-	(50 872)	(50 872)	34 215	30 842	27 638	
Vote 3 - PLANNING & DEVELOPMENT		15 738	-	-	-	-	-	195	195	15 934	15 861	16 364	
Vote 4 - HEALTH SERVICES		110	-	-	-	-	-	190	190	300	112	114	
Vote 5 - COMMUNITY & SOCIAL SERVICES		2 338	-	-	-	-	-	(195)	(195)	2 143	2 484	2 688	
Vote 6 - PUBLIC SAFETY		1 587	-	-	-	-	-	378	378	2 336	2 063	2 158	
Vote 7 - SPORT & RECREATION		4 690	-	-	-	-	-	211	211	4 802	5 029	5 283	
Vote 8 - WASTE MANAGEMENT		10 741	-	-	-	-	-	(45)	(45)	10 696	11 312	11 777	
Vote 9 - WASTE WATER MANAGEMENT		6 271	-	-	-	-	-	364	364	7 105	7 200	7 627	
Vote 10 - ROAD TRANSPORT		17 220	-	-	-	-	-	5 430	5 430	23 100	18 418	19 108	
Vote 11 - WATER		7 313	-	-	-	-	-	1 364	1 364	8 677	9 529	9 914	
Vote 12 - ELECTRICITY		52 419	-	-	-	-	-	(682)	(682)	51 737	61 324	70 160	
Vote 13 - OTHER		1 061	-	-	-	-	-	(95)	(95)	966	1 133	1 192	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	291 643	-	-	-	-	-	(9 249)	(9 249)	282 394	249 794	264 833	
Surplus/ (Deficit) for the year	2	(16 138)	-	-	-	-	-	(8 342)	(8 342)	(62 478)	(44 155)	(46 179)	

Notes:
 1. Insert Vote¹ e.g. Department, if different to standard classification structure
 2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
 3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 4. Additional cash-backed accumulated funds/contingent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underpending could not reasonably have been foreseen)
 5. Increases of funds approved under MFMA section 31
 6. Adjustments approved in accordance with MFMA section 29
 7. Adjustments to transfers from National or Provincial Government
 8. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
 9. G = H - C - D - E - F
 10. Adjusted Budget H = (A or A12 etc) + G
 check revenue - - - - - 3 241 4 261
 check expenditure (B) - - - - - (0) 1 241 1 261

MP314 Emakhazeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		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 & COUNCIL		91,048	-	-	-	-	-	20	20	91,068	71,788	75,613
1.1 - COUNCIL GENERAL		42,729						20	20	42,749	20,451	21,327
1.2 - MUNICIPAL MANAGER OFFICE		48,319						-	-	48,319	51,337	54,286
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 2 - FINANCE & ADMIN		61,020	-	-	-	-	-	(19,974)	(19,974)	41,046	40,412	40,456
2.1 - MUNICIPAL BUILDINGS		385						-	-	385	408	432
2.2 - ADMINISTRATION		-						-	-	-	-	-
2.3 - TREASURER - FINANCE		60,636						(19,974)	(19,974)	40,661	40,004	40,024
2.4 - TREASURER - STORES		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 3 - PLANNING & DEVELOPMENT		1,315	-	-	-	-	-	(43)	(43)	1,272	236	247
3.1 - PUBLIC WORKS		37						1,219	1,219	1,256	197	206
3.2 - URBAN & RURAL DEVELOPMENT		1,278						(1,262)	(1,262)	16	39	42
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 4 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-	-
4.1 - HEALTH - GENERAL		-						-	-	-	-	-
4.2 - HEALTH - CLINIC		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		72	-	-	-	-	-	2	2	74	77	81
5.1 - CEMETERY		58						(8)	(8)	50	61	65
5.2 - LIBRARY		5						2	2	7	5	5
5.3 - SOCIAL DEVELOPMENT		10						8	8	18	11	11
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-
6.1 - FIRE BRIGADE		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 7 - SPORT & RECREATION		50	-	-	-	-	-	(12)	(12)	38	53	56
7.1 - PARKS : CHALETS		46						(12)	(12)	34	53	56
7.2 - PARKS - GROUNDS		4						-	-	4	-	-
7.3 - SWIMMING POOL		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		8,996	-	-	-	-	-	-	-	8,996	9,536	10,108
8.1 - CLEANSING		8,996						-	-	8,996	9,536	10,108
		-						-	-	-	-	-
		-						-	-	-	-	-

1.2 - MUNICIPAL MANAGER OFFICE	8,812					(255)	(255)	8,557	9,166	9,609
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
Vote 2 - FINANCE & ADMIN	85,087	-	-	-	-	(50,572)	(50,572)	34,515	35,842	37,538
2.1 - MUNICIPAL BUILDINGS	78					-	-	78	-	-
2.2 - ADMINISTRATION	11,538					(416)	(416)	11,122	12,135	12,806
2.3 - TREASURER - FINANCE	68,738					(50,156)	(50,156)	18,582	23,707	24,732
2.4 - TREASURER - STORES	4,734					-	-	4,734	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
Vote 3 - PLANNING & DEVELOPMENT	15,738	-	-	-	-	156	156	15,894	15,561	16,354
3.1 - PUBLIC WORKS	11,217					160	160	11,377	3,635	3,830
3.2 - URBAN & RURAL DEVELOPMENT	4,521					(4)	(4)	4,517	11,926	12,525
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
Vote 4 - HEALTH SERVICES	110	-	-	-	-	190	190	300	112	114
4.1 - HEALTH - GENERAL	110					190	190	300	112	114
4.2 - HEALTH - CLINIC	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES	2,336	-	-	-	-	(195)	(195)	2,141	2,484	2,608
5.1 - CEMETERY	657					(64)	(64)	593	701	737
5.2 - LIBRARY	765					(15)	(15)	750	819	861
5.3 - SOCIAL DEVELOPMENT	914					(116)	(116)	797	964	1,010
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
Vote 6 - PUBLIC SAFETY	1,957	-	-	-	-	378	378	2,334	2,063	2,159
6.1 - FIRE BRIGADE	1,957					378	378	2,334	2,063	2,159
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
Vote 7 - SPORT & RECREATION	4,690	-	-	-	-	211	211	4,902	5,029	5,283
7.1 - PARKS : CHALETS	302					-	-	302	-	-
7.2 - PARKS - GROUNDS	4,388					211	211	4,600	5,029	5,283
7.3 - SWIMMING POOL	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
Vote 8 - WASTE MANAGEMENT	10,741	-	-	-	-	(45)	(45)	10,696	11,312	11,777
8.1 - CLEANSING	10,741					(45)	(45)	10,696	11,312	11,777
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT	6,771	-	-	-	-	354	354	7,125	7,200	7,527
9.1 - SEWERAGE NETWORK	6,771					354	354	7,125	7,200	7,527

MP314 Emakhazeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	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	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	60,321	-	-	-	-	-	(20,650)	(20,650)	39,671	39,271	39,271
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	43,798	-	-	-	-	-	(4,000)	(4,000)	39,798	48,776	54,340
Service charges - water revenue	2	12,140	-	-	-	-	-	1,719	1,719	13,859	12,868	13,640
Service charges - sanitation revenue	2	8,770	-	-	-	-	-	-	-	8,770	9,296	9,853
Service charges - refuse revenue	2	8,996	-	-	-	-	-	-	-	8,996	9,536	10,108
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		437	-	-	-	-	-	561	561	998	463	491
Interest earned - external investments		216	-	-	-	-	-	109	109	325	229	243
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		5,556	-	-	-	-	-	6,544	6,544	12,101	5,890	6,243
Licences and permits		7	-	-	-	-	-	0	0	7	7	8
Agency services		2,384	-	-	-	-	-	-	-	2,384	2,527	2,679
Transfers recognised - operating		52,305	-	-	-	-	-	-	-	52,305	54,367	57,452
Other revenue	2	4,867	-	-	-	-	-	167	167	5,034	827	877
Gains on disposal of PPE		54	-	-	-	-	-	(40)	(40)	14	54	54
Total Revenue (excluding capital transfers and contributions)		199,851	-	-	-	-	-	(15,590)	(15,590)	184,261	184,112	195,259
Expenditure By Type												
Employee related costs		82,500	-	-	-	-	-	(873)	(873)	81,628	86,516	91,030
Remuneration of councillors		5,442	-	-	-	-	-	-	-	5,442	5,768	6,114
Debt impairment		17,709	-	-	-	-	-	(7,709)	(7,709)	10,000	10,000	10,000
Depreciation & asset impairment		51,487	-	-	-	-	-	(9,027)	(9,027)	42,460	42,460	42,460
Finance charges		2,053	-	-	-	-	-	1,002	1,002	3,055	2,176	2,307
Bulk purchases		46,575	-	-	-	-	-	(500)	(500)	46,075	53,208	60,784
Other materials		6,141	-	-	-	-	-	584	584	6,725	6,221	6,346
Contracted services		5,325	-	-	-	-	-	(339)	(339)	4,986	5,722	5,837
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		34,410	-	-	-	-	-	7,614	7,614	42,023	36,481	38,691
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		251,643	-	-	-	-	-	(9,249)	(9,249)	242,394	248,552	263,569
Surplus/(Deficit)		(51,791)	-	-	-	-	-	(6,342)	(6,342)	(58,133)	(64,441)	(68,310)
Transfers recognised - capital		17,755	-	-	-	-	-	-	-	17,755	18,306	19,131
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		17,900	-	-	-	-	-	-	-	17,900	-	-
Surplus/(Deficit) before taxation		(16,136)	-	-	-	-	-	(6,342)	(6,342)	(22,478)	(46,135)	(49,179)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(16,136)	-	-	-	-	-	(6,342)	(6,342)	(22,478)	(46,135)	(49,179)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(16,136)	-	-	-	-	-	(6,342)	(6,342)	(22,478)	(46,135)	(49,179)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(16,136)	-	-	-	-	-	(6,342)	(6,342)	(22,478)	(46,135)	(49,179)

References

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

MP314 Emakhazeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	5	6	7	8	9	10	11	12				
	A	A1	B	C	D	E	F	G	H			
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	
Vote 2 - FINANCE & ADMIN		-	-	-	-	-	-	-	-	-	-	
Vote 3 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	
Vote 4 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-	
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	
Vote 7 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-	-	
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	
Vote 11 - WATER		-	-	-	-	-	-	-	-	-	-	
Vote 12 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE & COUNCIL		34,767	-	-	-	-	3	3	34,770	17,391	18,174	
Vote 2 - FINANCE & ADMIN		386	-	-	-	-	82	82	468	394	402	
Vote 3 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	
Vote 4 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-	
Vote 5 - COMMUNITY & SOCIAL SERVICES		24	-	-	-	-	(24)	(24)	-	24	25	
Vote 6 - PUBLIC SAFETY		35	-	-	-	-	-	-	35	36	36	
Vote 7 - SPORT & RECREATION		30	-	-	-	-	-	-	30	31	31	
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	
Vote 9 - WASTE WATER MANAGEMENT		200	-	-	-	-	(50)	(50)	150	204	208	
Vote 10 - ROAD TRANSPORT		83	-	-	-	-	40	40	123	84	86	
Vote 11 - WATER		200	-	-	-	-	(100)	(100)	100	204	208	
Vote 12 - ELECTRICITY		200	-	-	-	-	110	110	310	2,204	3,208	
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		35,925	-	-	-	-	61	61	35,986	20,572	22,379	
Total Capital Expenditure - Vote		35,925	-	-	-	-	61	61	35,986	20,572	22,379	
Capital Expenditure - Standard												
Governance and administration		35,153	-	-	-	-	85	85	35,238	17,784	18,576	
Executive and council		34,767	-	-	-	-	3	3	34,770	17,391	18,174	
Budget and treasury office		200	-	-	-	-	(18)	(18)	182	204	208	
Corporate services		186	-	-	-	-	100	100	286	190	194	
Community and public safety		89	-	-	-	-	(24)	(24)	65	91	93	
Community and social services		24	-	-	-	-	(24)	(24)	-	24	25	
Sport and recreation		30	-	-	-	-	-	-	30	31	31	
Public safety		35	-	-	-	-	-	-	35	36	36	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		83	-	-	-	-	40	40	123	84	86	
Planning and development		-	-	-	-	-	-	-	-	-	-	
Road transport		83	-	-	-	-	40	40	123	84	86	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
Trading services		600	-	-	-	-	(40)	(40)	560	2,612	3,624	
Electricity		200	-	-	-	-	110	110	310	2,204	3,208	
Water		200	-	-	-	-	(100)	(100)	100	204	208	
Waste water management		200	-	-	-	-	(50)	(50)	150	204	208	
Waste management		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	3	35,925	-	-	-	-	61	61	35,986	20,572	22,379	
Funded by:												
National Government		16,867	-	-	-	-	-	-	16,867	17,391	18,174	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		17,900	-	-	-	-	-	-	17,900	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	
Total Capital transfers recognised	4	34,767	-	-	-	-	-	-	34,767	17,391	18,174	
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		1,158	-	-	-	-	61	61	1,219	3,181	4,204	
Total Capital Funding		35,925	-	-	-	-	61	61	35,986	20,572	22,379	

References

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

Vote 9 - WASTE WATER MANAGEMENT	200	-	-	-	-	-	-	(50)	(50)	150	204	208
9.1 - SEWERAGE NETWORK	200	-	-	-	-	-	-	(50)	(50)	150	204	208
9.2 - SEWERAGE PURIFICATION	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT	83	-	-	-	-	-	-	40	40	123	84	86
10.1 - TRAFFIC	83	-	-	-	-	-	-	40	40	123	84	86
Vote 11 - WATER	200	-	-	-	-	-	-	(100)	(100)	100	204	208
11.1 - WATER	200	-	-	-	-	-	-	(100)	(100)	100	204	208
Vote 12 - ELECTRICITY	200	-	-	-	-	-	-	110	110	310	2,204	3,208
12.1 - ELECTRICITY	200	-	-	-	-	-	-	110	110	310	2,204	3,208
Vote 13 - OTHER	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - WORKSHOP	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - FORESTRY	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	35,925	-	-	-	-	-	-	61	61	35,986	20,572	22,379
Total Capital Expenditure	35,925	-	-	-	-	-	-	61	61	35,986	20,572	22,379

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

MP314 Emakhaseni - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		290					(76)	(76)	214	290	290	
Call investment deposits	1	5,944	-	-	-	-	(1,679)	(1,679)	4,266	3,197	3,197	
Consumer debtors	1	103,707	-	-	-	-	13,853	13,853	117,560	115,238	109,985	
Other debtors		1,213					644	644	1,857	1,213	1,213	
Current portion of long-term receivables		-					-	-	-	-	-	
Inventory		2,193					7,331	7,331	9,524	9,238	8,961	
Total current assets		113,346	-	-	-	-	20,074	20,074	133,420	129,176	123,646	
Non current assets												
Long-term receivables		-					-	-	-	-	-	
Investments		-					-	-	-	-	-	
Investment property		32,350					43,930	43,930	76,281	76,281	76,281	
Investment in Associate		-					-	-	-	-	-	
Property, plant and equipment	1	461,235	-	-	-	-	144,359	144,359	605,593	611,898	618,701	
Agricultural		-					-	-	-	-	-	
Biological		-					-	-	-	-	-	
Intangible		263					(69)	(69)	194	334	234	
Other non-current assets		76					(76)	(76)	-	-	-	
Total non current assets		493,924	-	-	-	-	188,144	188,144	682,068	688,513	695,216	
TOTAL ASSETS		607,270	-	-	-	-	208,218	208,218	815,488	817,689	818,861	
LIABILITIES												
Current liabilities												
Bank overdraft		-					-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Consumer deposits		1,609					74	74	1,683	1,609	1,609	
Trade and other payables		81,615	-	-	-	-	(2,558)	(2,558)	79,058	76,897	78,109	
Provisions		-					-	-	-	-	-	
Total current liabilities		83,225	-	-	-	-	(2,484)	(2,484)	80,741	78,506	79,718	
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	
Provisions	1	44,416	-	-	-	-	11,704	11,704	56,120	56,923	57,722	
Total non current liabilities		44,416	-	-	-	-	11,704	11,704	56,120	56,923	57,722	
TOTAL LIABILITIES		127,640	-	-	-	-	9,220	9,220	136,860	135,429	137,440	
NET ASSETS	2	479,630	-	-	-	-	198,998	198,998	678,628	682,260	681,421	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		479,630	-	-	-	-	198,998	198,998	678,628	682,260	681,421	
Reserves		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		479,630	-	-	-	-	198,998	198,998	678,628	682,260	681,421	

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

MP314 Emakhazeni - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		165,176					(35,679)	(35,679)	129,498	129,515	137,564	
Government - operating	1	52,305					-	-	52,305	54,367	57,452	
Government - capital	1	17,755					-	-	17,755	18,306	19,131	
Interest		216					109	109	325	229	243	
Dividends		-					-	-	-	-	-	
Payments												
Suppliers and employees		(180,370)					(4,389)	(4,389)	(184,760)	(193,916)	(208,802)	
Finance charges		(2,053)					(1,002)	(1,002)	(3,055)	(2,176)	(2,307)	
Transfers and Grants	1	-					-	-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		53,029	-	-	-	-	(40,961)	(40,961)	12,068	6,325	3,281	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		54					(40)	(40)	14	54	54	
Decrease (Increase) in non-current debtors		-					-	-	-	-	-	
Decrease (increase) other non-current receivables		-					-	-	-	-	-	
Decrease (increase) in non-current investments		-					-	-	-	-	-	
Payments												
Capital assets		(35,925)					-	-	(35,925)	(20,572)	(22,379)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35,871)	-	-	-	-	(40)	(40)	(35,911)	(20,518)	(22,325)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-					-	-	-	-	-	
Borrowing long term/refinancing		-					-	-	-	-	-	
Increase (decrease) in consumer deposits		55					-	-	55	-	-	
Payments												
Repayment of borrowing		-					-	-	-	-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES		55	-	-	-	-	-	-	55	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD		17,213	-	-	-	-	(41,001)	(41,001)	(23,788)	(14,192)	(19,044)	
Cash/cash equivalents at the year begin:	2	500						6,136	6,636	6,636	6,636	
Cash/cash equivalents at the year end:	2	17,713					(41,001)	(17,152)	(17,152)	(7,556)	(12,408)	

References

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

MP314 Emakhazeni - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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												
Cash and investments available												
Cash/cash equivalents at the year end	1	17,713	-	-	-	-	-	(41,001)	(41,001)	(23,288)	(7,556)	(12,408)
Other current investments > 90 days		(11,479)	-	-	-	-	-	39,247	39,247	27,768	11,043	15,895
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		6,234	-	-	-	-	-	(1,754)	(1,754)	4,480	3,487	3,487
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		6,894	-	-	-	-	-	(4,182)	(4,182)	2,712	6,894	6,894
Other working capital requirements	2	74,722	-	-	-	-	-	(128,381)	(128,381)	(53,659)	(71,955)	(64,392)
Other provisions		44,416	-	-	-	-	-	11,704	11,704	56,120	56,923	57,722
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		126,031	-	-	-	-	-	(120,859)	(120,859)	5,172	(8,138)	223
Surplus(shortfall)		(119,797)	-	-	-	-	-	119,104	119,104	(692)	11,625	3,264

References

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

MP314 Emakazeni - Table B9 Asset Management -

Description	Ref	Budget Year 2014/15										Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted	Adjusted
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Budget	Budget	Budget
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	35,925	-	-	-	-	-	61	61	35,986	20,572	22,379	
Infrastructure - Road transport		6,000	-	-	-	-	-	-	-	6,000	-	-	
Infrastructure - Electricity		200	-	-	-	-	-	110	110	310	2,204	3,208	
Infrastructure - Water		12,585	-	-	-	-	-	(100)	(100)	12,485	6,427	6,711	
Infrastructure - Sanitation		11,267	-	-	-	-	-	(50)	(50)	11,217	4,356	4,548	
Infrastructure - Other		15	-	-	-	-	-	-	-	15	7,016	7,332	
Infrastructure		30,067	-	-	-	-	-	(40)	(40)	30,027	20,003	21,799	
Community		800	-	-	-	-	-	-	-	800	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	5,058	-	-	-	-	-	101	101	5,159	569	580	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure to be adjusted	4	6,000	-	-	-	-	-	-	-	6,000	-	-	
Infrastructure - Road transport		200	-	-	-	-	-	110	110	310	2,204	3,208	
Infrastructure - Electricity		12,585	-	-	-	-	-	(100)	(100)	12,485	6,427	6,711	
Infrastructure - Water		11,267	-	-	-	-	-	(50)	(50)	11,217	4,356	4,548	
Infrastructure - Sanitation		15	-	-	-	-	-	-	-	15	7,016	7,332	
Infrastructure - Other		30,067	-	-	-	-	-	(40)	(40)	30,027	20,003	21,799	
Infrastructure		800	-	-	-	-	-	-	-	800	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	5,058	-	-	-	-	-	101	101	5,159	569	580	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	2	35,925	-	-	-	-	-	61	61	35,986	20,572	22,379	
ASSET REGISTER SUMMARY - PPE (WDV)													
Infrastructure - Road transport	5	102,378	-	-	-	-	-	76,371	76,371	178,749	180,536	182,341	
Infrastructure - Electricity		29,304	-	-	-	-	-	37,727	37,727	67,031	67,701	68,378	
Infrastructure - Water		112,981	-	-	-	-	-	36,709	36,709	149,690	152,684	155,738	
Infrastructure - Sanitation		75,230	-	-	-	-	-	87,890	87,890	163,120	166,382	169,710	
Infrastructure - Other		92,663	-	-	-	-	-	(92,663)	(92,663)	-	-	-	
Infrastructure		412,556	-	-	-	-	-	146,034	146,034	558,589	567,303	576,167	
Community		34,448	-	-	-	-	-	(19,138)	(19,138)	15,311	13,331	12,531	
Heritage assets		-	-	-	-	-	-	10,256	10,256	10,256	10,256	10,256	
Investment properties		32,350	-	-	-	-	-	43,930	43,930	76,281	76,281	76,281	
Other assets		14,231	-	-	-	-	-	7,207	7,207	21,437	21,008	19,748	
Intangibles		263	-	-	-	-	-	(69)	(69)	194	334	234	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	493,848	-	-	-	-	-	188,220	188,220	682,068	688,513	695,216	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		51,487	-	-	-	-	-	(9,027)	(9,027)	42,460	42,460	42,460	
Repairs and Maintenance by asset class	3	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		51,487	-	-	-	-	-	(9,027)	(9,027)	42,460	42,460	42,460	
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%	
Renewal of existing assets as % of deprec		0.0%	0.0%							0.0%	0.0%	0.0%	
R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%	
Renewal and R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%	

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increase of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

MP314 Emakhazeni - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets (000)	1											
Water:												
Piped water inside dwelling		-								-		
Piped water inside yard (but not in dwelling)		2,000,000								2,000	4,616,350	0
Using public tap (at least min.service level)	2	-								-		
Other water supply (at least min.service level)		2,026,400								2,026	2,000,000	-
Minimum Service Level and Above sub-total		4,026								4,026	6,616	-
Using public tap (< min.service level)	3	-								-	0	0
Other water supply (< min.service level)	3,4	-								-		
No water supply		-								-		
Below Minimum Service Level sub-total		-								-		
Total number of households	5	4,026								4,026	6,616	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		2,367,507								2,367,507	3,967,200	-
Flush toilet (with septic tank)		-								-		
Chemical toilet		-								-		
Pit toilet (ventilated)		-								-		
Other toilet provisions (> min.service level)		-								-		
Minimum Service Level and Above sub-total		2,367,507								2,367,507	3,967,200	-
Bucket toilet		-								-		
Other toilet provisions (< min.service level)		-								-		
No toilet provisions		-								-		
Below Minimum Service Level sub-total		-								-		
Total number of households	5	2,367,507								2,367,507	3,967,200	-
Energy:												
Electricity (at least min. service level)		-								-		
Electricity - prepaid (> min.service level)		-								-		
Minimum Service Level and Above sub-total		-								-		
Electricity (< min.service level)		-								-		
Electricity - prepaid (< min. service level)		-								-		
Other energy sources		-								-		
Below Minimum Service Level sub-total		-								-		
Total number of households	5	-								-		
Refuse:												
Removed at least once a week (min.service)		10,292								10,292	10,292	10,292
Minimum Service Level and Above sub-total		10,292								10,292	10,292	10,292
Removed less frequently than once a week		630								630	630	630
Using communal refuse dump		535								535	535	535
Using own refuse dump		2,659								2,659	2,659	2,659
Other rubbish disposal		-								-		
No rubbish disposal		589								589	589	589
Below Minimum Service Level sub-total		4,413								4,413	4,413	4,413
Total number of households	5	14,705								14,705	14,705	14,705
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		14,578								14,578	14,578	14,578
Sanitation (free minimum level service)		1,300								1,300	1,350	1,400
Electricity/other energy (50kwh per household per month)		1,300								1,300	1,350	1,400
Refuse (removed at least once a week)		1,300								1,300	1,350	1,400
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		307								307	325	345
Sanitation (free sanitation service)		53								53	56	59
Electricity/other energy (50kwh per household per month)		52								52	57	63
Refuse (removed once a week)		551								551	584	620
Total cost of FBS provided (minimum social package)		963								963	1,023	1,087
Highest level of free service provided												
Property rates (R'000 value threshold)		-								-		
Water (kilolitres per household per month)		6								6	6	6
Sanitation (kilolitres per household per month)		6								6	6	6
Sanitation (Rand per household per month)		91								91	97	103
Electricity (kw per household per month)		50								50	50	50
Refuse (average litres per week)		86								86	91	96
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		462								462	490	520
Property rates (other exemptions, reductions and rebates)		3,518								3,518	3,729	3,953
Water		1,622								1,622	1,719	1,822
Sanitation		388								388	411	436
Electricity/other energy		2,612								2,612	2,769	2,935
Refuse		648								648	687	728
Municipal Housing - rental rebates		-								-		
Housing - top structure subsidies	6	-								-		
Other		-								-		
Total revenue cost of free services provided (total social pa		9,250								9,250	9,805	10,394

References:

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

MP314 Emakhazeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	6	7	8	9	10	11	12	13	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
REVENUE ITEMS												
Property rates												
Total Property Rates		62,071						(22,000)	(22,000)	40,071	39,671	39,671
Less Revenue Foregone		1,750						(1,350)	(1,350)	400	400	400
Net Property Rates		60,321						(20,650)	(20,650)	39,671	39,271	39,271
Service charges - electricity revenue												
Total Service charges - electricity revenue		43,798						(4,000)	(4,000)	39,798	48,776	54,340
Less Revenue Foregone												
Net Service charges - electricity revenue		43,798						(4,000)	(4,000)	39,798	48,776	54,340
Service charges - water revenue												
Total Service charges - water revenue		13,859								13,859	14,690	15,572
Less Revenue Foregone		1,719						(1,719)	(1,719)		1,822	1,932
Net Service charges - water revenue		12,140						1,719	1,719	13,859	12,868	13,640
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		8,770								8,770	9,296	9,853
Less Revenue Foregone												
Net Service charges - sanitation revenue		8,770								8,770	9,296	9,853
Service charges - refuse revenue												
Total refuse removal revenue		8,996								8,996	9,536	10,108
Total landfill revenue												
Less Revenue Foregone												
Net Service charges - refuse revenue		8,996								8,996	9,536	10,108
Other Revenue By Source												
Fuel levy												
Other revenue	3	4,867						167	167	5,034	827	877
Total 'Other' Revenue	1	4,867						167	167	5,034	827	877
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		48,151						(1,523)	(1,523)	46,628	53,482	56,284
Pension and UIF Contributions		10,689						(670)	(670)	10,020	11,780	12,404
Medical Aid Contributions		3,439						(308)	(308)	3,131	3,628	3,820
Overtime		3,650						(127)	(127)	3,523	3,851	4,055
Performance Bonus		4,298						(197)	(197)	4,101	4,534	4,775
Motor Vehicle Allowance		5,048						1,277	1,277	6,325	5,612	5,909
Cellphone Allowance		183								183		
Housing Allowances		36						678	678	713	713	713
Other benefits and allowances		2,712						(3)	(3)	2,709	193	203
Payments in lieu of leave											2,011	2,118
Long service awards		673								673	710	748
Post-retirement benefit obligations		3,621								3,621		
sub-total	4	82,500						(873)	(873)	81,628	86,516	91,030
Less: Employees costs capitalised to PPE												
Total Employee related costs	1	82,500						(873)	(873)	81,628	86,516	91,030
Contributions recognised - capital												
List contributions by contract												
Total Contributions recognised - capital												
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		51,227						(11,127)	(11,127)	40,100	40,100	40,100
Lease amortisation		260						2,100	2,100	2,360	2,360	2,360
Capital asset impairment												
Depreciation resulting from revaluation of PPE												
Total Depreciation & asset impairment	1	51,487						(9,027)	(9,027)	42,460	42,460	42,460
Bulk purchases												
Electricity		46,575						(500)	(500)	46,075	53,208	60,784
Water												
Total bulk purchases	1	46,575						(500)	(500)	46,075	53,208	60,784
Contracted services												
Security		5,040						(339)	(339)	4,701	5,722	5,837
Security Banking		285								285		
sub-total	1	5,325						(339)	(339)	4,701	5,722	5,837
Allocations to organs of state:												
Electricity												
Water												
Sanitation												
Other												
Total contracted services		5,325						(339)	(339)	4,701	5,722	5,837
Other Expenditure By Type												
Repairs and maintenance												
Collection costs												
Contributions to 'other' provisions												
Consultant fees		2,587						165	165	2,752	2,639	2,692
Audit fees		2,759						991	991	3,750	2,814	2,870
General expenses	3,5	29,064						6,457	6,457	35,521	31,028	33,129
Total Other Expenditure	1	34,410						7,614	7,614	42,023	36,481	38,691

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/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
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

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

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

MP314 Emakhaseni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days		5,944						(1,679)	(1,679)	4,266	3,197	3,197
Other current investments > 90 days		-						-	-	-	-	-
Total Call investment deposits	1	5,944	-	-	-	-	-	(1,679)	(1,679)	4,266	3,197	3,197
Consumer debtors												
Consumer debtors		153,908						31,700	31,700	185,608	185,558	190,203
Less: provision for debt impairment		50,201						17,847	17,847	68,048	70,320	80,218
Total Consumer debtors	1	103,707	-	-	-	-	-	13,853	13,853	117,560	115,238	109,985
Debt impairment provision												
Balance at the beginning of the year		88,492						-	-	88,492	68,048	70,320
Contributions to the provision		17,709						(7,709)	(7,709)	10,000	18,772	19,898
Bad debts written off		(56,000)						25,556	25,556	(30,444)	(16,500)	(10,000)
Balance at end of year		50,201	-	-	-	-	-	17,847	17,847	68,048	70,320	80,218
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		742,312						663,437	663,437	1,405,750	1,454,515	1,503,778
Leases recognised as PPE	2	-						-	-	-	-	-
Less: Accumulated depreciation		281,078						519,079	519,079	800,157	842,617	885,077
Total Property, plant & equipment	1	461,235	-	-	-	-	-	144,359	1,182,516	2,205,907	611,898	618,701
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-						-	-	-	-	-
Current portion of long-term liabilities		-						-	-	-	-	-
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Creditors		74,722						1,624	1,624	76,346	70,004	71,215
Unspent conditional grants and receipts		-						-	-	-	-	-
VAT		6,894						(4,182)	(4,182)	2,712	6,894	6,894
Total Trade and other payables	1	81,615	-	-	-	-	-	(2,558)	(2,558)	79,058	76,897	78,109
Non current liabilities - Borrowing												
Borrowing	3	-						-	-	-	-	-
Finance leases (including PPP asset element)		-						-	-	-	-	-
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits		13,638						(2,438)	(2,438)	11,200	11,600	11,795
List other major items		-						-	-	-	-	-
Refuse landfill site rehabilitation		30,778						9,865	9,865	40,643	41,023	41,577
Other		-						4,277	4,277	4,277	4,300	4,350
Total Provisions - non current		44,416	-	-	-	-	-	11,704	11,704	56,120	56,923	57,722
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		479,630						198,998	198,998	678,628	682,260	681,421
Appropriations to Reserves		-						-	-	-	-	-
Transfers from Reserves		-						-	-	-	-	-
Depreciation offsets		-						-	-	-	-	-
Other adjustments		-						-	-	-	-	-
Accumulated Surplus/(Deficit)	1	479,630	-	-	-	-	-	198,998	198,998	678,628	682,260	681,421
Reserves												
Housing Development Fund		-						-	-	-	-	-
Capital replacement		-						-	-	-	-	-
Self-insurance		-						-	-	-	-	-
Other reserves (list)		-						-	-	-	-	-
Revaluation		-						-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	479,630	-	-	-	-	-	198,998	198,998	678,628	682,260	681,421
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services		-						-	-	-	-	-
2010 World Cup		-						-	-	-	-	-

References

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

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

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

MP314 Emakhazeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>									-	-	-	-
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 adjustments by 'exception' (only where amended)

MP314 Emakhazeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.8%	0.0%	1.3%	0.9%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				136.2%	0.0%	165.2%	164.5%	155.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				593.5%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.1	0.0	0.1	0.0	0.0
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				52.5%	0.0%	64.8%	63.3%	56.9%
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))								
Creditors to Cash					460.8%	0.0%	-460.9%	-1017.7%	-629.5%
Other Indicators									
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source								
Employee costs	Employee costs/(Total Revenue - capital revenue)			63,291	41.3%	0.0%	44.3%	47.0%	46.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)			2,472	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)			45368910.0%	26.8%	0.0%	24.7%	24.2%	22.9%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				6779.3%	0.0%	6063.0%	5624.0%	5973.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				51.9%	0.0%	63.8%	62.6%	56.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.1	0.0	-0.1	0.0	-0.1

References

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

MP314 Emakhazeni - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population		-	-	-	-	-	-	-	52,783	52,783
Females aged 5 - 14		-	-	-	-	-	-	-	6,036	6,036
Males aged 5 - 14		-	-	-	-	-	-	-	5,193	5,193
Females aged 15 - 34		-	-	-	-	-	-	-	16,711	16,711
Males aged 15 - 34		-	-	-	-	-	-	-	16,775	16,775
Unemployment		-	-	-	-	-	-	-	4,806	4,806
Monthly Household income (no. of households)										
None	1, 12								18,390	18,390
R1 - R1 600		-	-	-	-	-	-	-	13,154	13,154
R1 601 - R3 200		-	-	-	-	-	-	-	3,666	3,666
R3 201 - R6 400		-	-	-	-	-	-	-	2,225	2,225
R6 401 - R12 800									1,772	1,772
R12 801 - R25 600									852	852
R25 601 - R51 200									331	331
R52 201 - R102 400									75	75
R102 401 - R204 800									45	45
R204 801 - R409 600									20	20
R409 601 - R819 200									-	-
> R819 200									-	-
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area		-	-	-	-	-	-	-	60	60
Number of poor people in municipal area		-	-	-	-	-	-	-	1	1
Number of households in municipal area		-	-	-	-	-	-	-	13	13
Number of poor households in municipal area		-	-	-	-	-	-	-	883	883
Definition of poor household (R per month)		-	-	-	-	-	-	-		
Housing statistics										
Formal	3									
Informal										
Total number of households		-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings		-	-	-	-	-	-	-	-	-
Economic										
Inflation/inflation outlook (CPIX)	6									
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates										
Property tax/service charges	7				%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

References

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

MP314 Emakhazeni - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				17,713	–	(17,152)	(7,556)	(12,408)
Cash + investments at the yr end less applications - R'000	2	18(1)b				(119,797)	–	(692)	11,625	3,264
Cash year end/monthly employee/supplier payments	3	18(1)b				0	–	(0)	(0)	(0)
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(16,136)	–	(22,478)	(46,135)	(49,179)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	1.8%	0.2%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	10514.7%	2027.3%	0.0%	0.0%	108.9%	121.9%	122.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				13.2%	0.0%	8.9%	8.3%	7.8%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				120.2%	0.0%	120.0%	117.2%	110.1%
Current consumer debtors % change - incr(decr)	11	18(1)a						54.0%	-2.5%	-4.5%
Long term receivables % change - incr(decr)	12	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

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)

MP314 Emakhazeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2014/15						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 A1	8 B	9 C	10 D	11 E	12 F	+1 2015/16	+2 2016/17
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		52,305	-	-	-	-	-	52,305	54,367	57,452
Local Government Equitable Share	3	48,486						48,486	51,585	54,519
Finance Management		1,800						1,800	1,825	1,900
Municipal Systems Improvement		930						930	957	1,033
EPWP Incentive		1,089						1,089		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4, 5	-						-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-						-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
LGSETA		-						-	-	-
Total Operating Transfers and Grants	6	52,305	-	-	-	-	-	52,305	54,367	57,452
Capital Transfers and Grants										
National Government:		17,755	-	-	-	-	-	17,755	20,306	22,131
Municipal Infrastructure Grant (MIG)		17,755						17,755	18,306	19,131
INEP		-						-	2,000	3,000
Other capital transfers [insert description]		-						-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-						-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-						-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-						-	-	-
Total Capital Transfers and Grants	6	17,755	-	-	-	-	-	17,755	20,306	22,131
TOTAL RECEIPTS OF TRANSFERS & GRANTS		70,060	-	-	-	-	-	70,060	74,673	79,583

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

MP314 Emakhazeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2014/15							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		52,305	-	-	-	-	-	52,305	54,367	57,452
Local Government Equitable Share		48,486						48,486	51,585	54,519
Finance Management		1,800						1,800	1,825	1,900
Municipal Systems Improvement		930						930	957	1,033
EPWP Incentive		1,089						1,089		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
LGSETA										
Total operating expenditure of Transfers and Grants:		52,305	-	-	-	-	-	52,305	54,367	57,452
Capital expenditure of Transfers and Grants										
National Government:		17,755	-	-	-	-	-	17,755	18,306	19,131
Municipal Infrastructure Grant (MIG)		17,755						17,755	18,306	19,131
INEP										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		17,755	-	-	-	-	-	17,755	18,306	19,131
Total capital expenditure of Transfers and Grants		70,060	-	-	-	-	-	70,060	72,673	76,583

References

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

MP314 Emakhazeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2014/15						Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-					-	-	
Current year receipts		52,305					-	52,305	54,367
Conditions met - transferred to revenue		52,305	-	-	-	-	-	52,305	54,367
Conditions still to be met - transferred to liabilities							-	-	
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Total operating transfers and grants revenue		52,305	-	-	-	-	-	52,305	54,367
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-					-	-	
Current year receipts		16,867					-	16,867	17,391
Conditions met - transferred to revenue		16,867	-	-	-	-	-	16,867	17,391
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		17,900					-	17,900	
Conditions met - transferred to revenue		17,900	-	-	-	-	-	17,900	-
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		34,767	-	-	-	-	-	34,767	17,391
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		87,072	-	-	-	-	-	87,072	71,758
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

References

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

MP314 Emakhazeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Grants to other Organisations												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL GRANTS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS/GRANTS	5	-	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/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 where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

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

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

Performance Bonus		-						-	-	-	
Motor Vehicle Allowance		-						-	-	-	
Cellphone Allowance		-						-	-	-	
Housing Allowances		-						-	-	-	
Other benefits and allowances		-						-	-	-	
Payments in lieu of leave		-						-	-	-	
Long service awards		-						-	-	-	
Post-retirement benefit obligations	5	-						-	-	-	
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Other Staff of Entities											
Basic Salaries and Wages		-						-	-	-	
Pension and UIF Contributions		-						-	-	-	
Medical Aid Contributions		-						-	-	-	
Overtime		-						-	-	-	
Performance Bonus		-						-	-	-	
Motor Vehicle Allowance		-						-	-	-	
Cellphone Allowance		-						-	-	-	
Housing Allowances		-						-	-	-	
Other benefits and allowances		-						-	-	-	
Payments in lieu of leave		-						-	-	-	
Long service awards		-						-	-	-	
Post-retirement benefit obligations	5	-						-	-	-	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		87,942	-	-	-	-	-	(2,036)	(2,036)	85,906	-2.3%
% increase											
TOTAL MANAGERS AND STAFF		82,500	-	-	-	-	-	(2,036)	(2,036)	80,465	-2.5%

References

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

Column Definitions:

- A. The original budget approved by council for the current year
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments caused by changes in funding allocations from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
11. $G = B + C + D + E + F$
12. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

MP314 Emakhazeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL		29,698	-	77	-	18,431	-	9,503	3,289	20,205	3,289	3,289	3,288	91,068	71,788	75,613
Vote 2 - FINANCE & ADMIN		4,669	2,308	2,421	2,424	137	2,041	4,508	4,508	4,508	4,508	4,508	4,508	41,046	40,412	40,456
Vote 3 - PLANNING & DEVELOPMENT		15	450	9	25	340	10	16	16	342	16	16	17	1,272	236	247
Vote 4 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		7	8	5	6	5	5	6	6	6	6	6	6	74	77	81
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT & RECREATION		1	3	4	4	3	6	3	3	3	3	3	3	38	53	56
Vote 8 - WASTE MANAGEMENT		769	877	838	517	734	639	771	771	771	771	771	771	8,996	9,536	10,108
Vote 9 - WASTE WATER MANAGEMENT		704	702	701	707	833	714	738	738	738	738	738	738	8,787	9,314	9,873
Vote 10 - ROAD TRANSPORT		8	2,940	3,447	1,574	1,739	1,107	614	614	614	614	614	614	14,501	8,419	8,925
Vote 11 - WATER		1,008	1,016	787	1,314	1,241	725	1,299	1,299	1,299	1,299	1,299	1,299	13,882	14,715	15,598
Vote 12 - ELECTRICITY		1,203	4,365	2,316	3,743	5,067	3,409	3,358	3,358	3,358	3,358	3,358	3,358	40,252	51,109	57,693
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		38,081	12,668	10,606	10,314	28,529	8,655	20,815	14,601	31,843	14,601	14,601	14,601	219,916	205,659	218,651
Expenditure by Vote																
Vote 1 - EXECUTIVE & COUNCIL		1,008	1,609	1,492	2,245	1,580	1,908	11,688	11,688	11,688	11,688	11,688	11,688	79,968	79,807	81,128
Vote 2 - FINANCE & ADMIN		1,643	1,654	2,276	2,970	3,991	2,278	3,284	3,284	3,284	3,284	3,284	3,284	34,515	35,842	37,538
Vote 3 - PLANNING & DEVELOPMENT		964	1,020	1,198	1,071	973	1,113	1,593	1,593	1,593	1,593	1,593	1,593	15,894	15,561	16,354
Vote 4 - HEALTH SERVICES		-	-	-	16	19	27	40	40	40	40	40	40	300	112	114
Vote 5 - COMMUNITY & SOCIAL SERVICES		128	151	140	160	135	135	215	215	215	215	215	215	2,141	2,484	2,608
Vote 6 - PUBLIC SAFETY		362	190	197	164	137	142	190	190	190	190	190	190	2,334	2,063	2,159
Vote 7 - SPORT & RECREATION		337	449	409	390	476	372	412	412	412	412	412	412	4,902	5,029	5,283
Vote 8 - WASTE MANAGEMENT		416	708	653	913	710	619	1,113	1,113	1,113	1,113	1,113	1,113	10,696	11,312	11,777
Vote 9 - WASTE WATER MANAGEMENT		317	531	577	541	447	561	692	692	692	692	692	692	7,125	7,200	7,527
Vote 10 - ROAD TRANSPORT		1,087	2,513	1,269	2,340	1,811	1,890	2,040	2,040	2,040	2,040	2,040	2,040	23,150	18,418	19,108
Vote 11 - WATER		210	505	465	474	346	603	1,010	1,010	1,010	1,010	1,010	1,010	8,667	9,529	9,914
Vote 12 - ELECTRICITY		1,124	5,382	2,044	6,687	3,439	3,712	4,892	4,892	4,892	4,892	4,892	4,892	51,737	61,304	70,130
Vote 13 - OTHER		52	68	72	68	50	68	98	98	98	98	98	98	966	1,133	1,192
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		7,646	14,779	10,792	18,039	14,114	13,427	27,266	27,266	27,266	27,266	27,266	27,266	242,394	249,794	264,830
Surplus/ (Deficit)		30,435	(2,112)	(186)	(7,725)	14,415	(4,771)	(6,451)	(12,665)	4,577	(12,665)	(12,665)	(12,665)	(22,478)	(44,135)	(46,179)

References

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

MP314 Emakhazeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2014/15											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		34,367	2,308	2,498	2,424	18,569	2,041	14,010	7,796	24,712	7,796	7,796	7,796	132,114	112,199	116,070
Executive and council		29,698	-	77	-	18,431	-	9,503	3,289	20,205	3,289	3,289	3,288	91,068	71,788	75,613
Budget and treasury office		4,669	2,308	2,421	2,424	137	2,041	4,508	4,508	4,508	4,508	4,508	4,508	41,046	40,412	40,456
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		8	11	10	10	7	11	9	9	9	9	9	9	112	130	137
Community and social services		7	8	5	6	5	5	6	6	6	6	6	6	74	77	81
Sport and recreation		1	3	4	4	3	6	3	3	3	3	3	3	38	53	56
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		23	3,389	3,456	1,599	2,079	1,117	631	631	956	631	631	631	15,773	8,656	9,172
Planning and development		15	450	9	25	340	10	16	16	342	16	16	17	1,272	236	247
Road transport		8	2,940	3,447	1,574	1,739	1,107	614	614	614	614	614	614	14,501	8,419	8,925
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		3,684	6,960	4,642	6,281	7,874	5,487	6,165	6,165	6,165	6,165	6,165	6,165	71,917	84,674	93,272
Electricity		1,203	4,365	2,316	3,743	5,067	3,409	3,358	3,358	3,358	3,358	3,358	3,358	40,252	51,109	57,693
Water		1,008	1,016	787	1,314	1,241	725	1,299	1,299	1,299	1,299	1,299	1,299	13,882	14,715	15,598
Waste water management		704	702	701	707	833	714	738	738	738	738	738	738	8,787	9,314	9,873
Waste management		769	877	838	517	734	639	771	771	771	771	771	771	8,996	9,536	10,108
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		38,081	12,668	10,606	10,314	28,529	8,655	20,815	14,601	31,843	14,601	14,601	14,601	219,916	205,659	218,651
Expenditure - Standard																
Governance and administration		2,650	3,263	3,768	5,215	5,571	4,186	14,972	14,972	14,972	14,972	14,972	14,972	114,483	115,649	118,665
Executive and council		1,008	1,609	1,492	2,245	1,580	1,908	11,688	11,688	11,688	11,688	11,688	11,688	79,968	79,807	81,128
Budget and treasury office		1,009	992	1,496	1,962	3,036	1,237	2,277	2,277	2,277	2,277	2,277	2,277	23,393	23,707	24,732
Corporate services		633	662	780	1,008	955	1,041	1,007	1,007	1,007	1,007	1,007	1,007	11,122	12,135	12,806
Community and public safety		827	790	745	730	767	676	857	857	857	857	857	857	9,676	9,688	10,164
Community and social services		128	151	140	160	135	135	215	215	215	215	215	215	2,141	2,484	2,608
Sport and recreation		337	449	409	390	476	372	412	412	412	412	412	412	4,902	5,029	5,283
Public safety		362	190	197	164	137	142	190	190	190	190	190	190	2,334	2,063	2,159
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	16	19	27	40	40	40	40	40	40	300	112	114
Economic and environmental services		2,051	3,533	2,467	3,411	2,784	3,002	3,633	3,633	3,633	3,633	3,633	3,633	39,043	33,979	35,462
Planning and development		964	1,020	1,198	1,071	973	1,113	1,593	1,593	1,593	1,593	1,593	1,593	15,894	15,561	16,354
Road transport		1,087	2,513	1,269	2,340	1,811	1,890	2,040	2,040	2,040	2,040	2,040	2,040	23,150	18,418	19,108
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2,066	7,126	3,739	8,615	4,943	5,495	7,707	7,707	7,707	7,707	7,707	7,707	78,225	89,345	99,347
Electricity		1,124	5,382	2,044	6,687	3,439	3,712	4,892	4,892	4,892	4,892	4,892	4,892	51,737	61,304	70,130
Water		210	505	465	474	346	603	1,010	1,010	1,010	1,010	1,010	1,010	8,667	9,529	9,914
Waste water management		317	531	577	541	447	561	692	692	692	692	692	692	7,125	7,200	7,527
Waste management		416	708	653	913	710	619	1,113	1,113	1,113	1,113	1,113	1,113	10,696	11,312	11,777
Other		52	68	72	68	50	68	98	98	98	98	98	98	966	1,133	1,192
Total Expenditure - Standard		7,646	14,779	10,792	18,039	14,114	13,427	27,266	27,266	27,266	27,266	27,266	27,266	242,394	249,794	264,830
Surplus/ (Deficit) 1.		30,435	(2,112)	(186)	(7,725)	14,415	(4,771)	(6,451)	(12,665)	4,577	(12,665)	(12,665)	(12,665)	(22,478)	(44,135)	(46,179)

References

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

MP314 Emakhazeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		4,561	2,191	2,220	2,232	2,241	1,932	3,982	3,982	3,982	3,982	3,982	4,382	39,671	39,271	39,271
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		1,159	4,332	2,304	3,688	5,052	3,364	3,316	3,316	3,316	3,316	3,316	3,316	39,798	48,776	54,340
Service charges - water revenue		1,007	941	716	1,232	1,159	724	1,060	1,060	1,060	1,060	1,060	2,779	13,859	12,868	13,640
Service charges - sanitation revenue		701	701	701	705	831	713	736	736	736	736	736	736	8,770	9,296	9,853
Service charges - refuse		769	877	838	517	734	639	771	771	771	771	771	771	8,996	9,536	10,108
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		74	60	123	127	97	75	74	74	74	74	74	74	998	463	491
Interest earned - external investments		14	32	50	37	35	33	21	21	21	21	21	21	325	229	243
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		8	2,658	3,445	1,573	1,737	600	347	347	347	347	347	347	12,101	5,890	6,243
Licences and permits		0	2	1	0	1	2	0	0	0	0	0	0	7	7	8
Agency services		-	280	-	-	-	505	267	267	267	267	267	267	2,384	2,527	2,679
Transfers recognised - operational		22,932	436	-	-	16,489	-	-	326	12,122	-	-	0	52,305	54,367	57,452
Other revenue		110	159	210	203	152	68	689	689	689	689	689	689	5,034	827	877
Gains on disposal of PPE		-	-	-	-	-	-	2	2	2	2	2	2	14	54	54
Total Revenue		31,334	12,668	10,606	10,314	28,529	8,655	11,265	11,591	23,387	11,265	11,265	13,384	184,261	184,112	195,259
Expenditure By Type																
Employee related costs		5,874	5,939	6,270	5,901	5,834	5,893	7,653	7,653	7,653	7,653	7,653	7,653	81,628	86,516	91,030
Remuneration of councillors		426	426	426	428	428	426	480	480	480	480	480	480	5,442	5,768	6,114
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	10,000
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	42,460	42,460	42,460	42,460
Finance charges		(9)	302	115	944	350	379	162	162	162	162	162	162	3,055	2,176	2,307
Bulk purchases		758	4,979	1,708	6,398	3,066	3,372	4,299	4,299	4,299	4,299	4,299	4,299	46,075	53,208	60,784
Other materials		37	265	286	551	504	433	775	775	775	775	775	775	6,725	6,221	6,346
Contracted services		-	560	-	603	378	302	524	524	524	524	524	524	4,986	5,722	5,837
Grants and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		561	2,307	1,988	3,213	3,555	2,624	4,276	4,276	4,276	4,276	4,276	6,395	42,023	36,481	38,691
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		7,646	14,779	10,792	18,039	14,114	13,427	18,170	18,170	18,170	18,170	18,170	72,749	242,394	248,552	263,569
Surplus/(Deficit)		23,688	(2,112)	(186)	(7,725)	14,415	(4,771)	(6,905)	(6,579)	5,217	(6,905)	(6,905)	(59,365)	(58,133)	(64,441)	(68,310)
Transfers recognised - capital		6,747	-	-	-	-	-	6,214	-	4,794	-	-	-	17,755	18,306	19,131
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	17,900	17,900	-	-
Surplus/(Deficit) after capital transfers & contributions		30,435	(2,112)	(186)	(7,725)	14,415	(4,771)	(691)	(6,579)	10,011	(6,905)	(6,905)	(41,465)	(22,478)	(46,135)	(49,179)

References

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

MP314 Emakhazeni - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		4,561	2,191	2,220	2,232	2,241	1,932	3,982	3,982	3,982	3,982	3,982	3,982	39,271	39,271	39,271
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		1,159	4,332	2,304	3,688	5,052	3,364	3,316	3,316	3,316	3,316	3,316	3,316	39,798	48,776	54,340
Service charges - water revenue		1,007	941	716	1,232	1,159	724	1,060	1,060	1,060	1,060	1,060	1,060	12,140	12,868	13,640
Service charges - sanitation revenue		701	701	701	705	831	713	736	736	736	736	736	736	8,770	9,296	9,853
Service charges - refuse		769	877	838	517	734	639	771	771	771	771	771	771	8,996	9,536	10,108
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		74	60	123	127	97	75	74	74	74	74	74	74	998	463	491
Interest earned - external investments		14	32	50	37	35	33	21	21	21	21	21	21	325	229	243
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		8	2,658	3,445	1,573	1,737	600	347	347	347	347	347	347	12,101	5,890	6,243
Licences and permits		0	2	1	0	1	2	0	0	0	0	0	0	7	7	8
Agency services		-	280	-	-	-	505	267	267	267	267	267	267	2,384	2,527	2,679
Transfer receipts - operational		22,932	436	-	-	16,489	-	-	326	12,122	-	-	0	52,305	54,367	57,452
Other revenue		110	159	210	203	152	68	689	689	689	689	689	689	5,034	827	877
Cash Receipts by Source		31,334	12,668	10,606	10,314	28,529	8,655	11,262	11,588	23,384	11,262	11,262	11,262	182,128	184,058	195,205
Other Cash Flows by Source																
Transfers receipts - capital		6,747	-	-	-	-	-	6,214	-	4,794	-	-	-	17,755	18,306	19,131
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		38,081	12,668	10,606	10,314	28,529	8,655	17,476	11,588	28,178	11,262	11,262	11,262	199,883	202,364	214,336
Cash Payments by Type																
Employee related costs		5,874	5,939	6,270	5,901	5,834	5,893	7,653	7,653	7,653	7,653	7,653	7,653	81,628	86,516	91,030
Remuneration of councillors		426	426	426	428	428	426	480	480	480	480	480	480	5,442	5,768	6,114
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		(9)	302	115	944	350	379	162	162	162	162	162	162	3,055	2,176	2,307
Bulk purchases - Electricity		758	4,979	1,708	6,398	3,066	3,372	4,299	4,299	4,299	4,299	4,299	4,299	46,075	53,208	60,784
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		37	265	286	551	504	433	775	775	775	775	775	775	6,725	6,221	6,346
Contracted services		-	560	-	603	378	302	524	524	524	524	524	524	4,986	5,722	5,837
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		561	2,307	1,988	3,213	3,555	2,624	4,276	4,276	4,276	4,276	4,276	4,276	39,904	36,481	38,691
Cash Payments by Type		7,646	14,779	10,792	18,039	14,114	13,427	18,170	18,170	18,170	18,170	18,170	18,170	187,815	196,092	211,109
Other Cash Flows/Payments by Type																
Capital assets		-	1	21	132	425	5,625	1,980	1,980	1,980	1,980	1,980	19,880	35,986	20,572	22,379
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		7,646	14,780	10,813	18,170	14,539	19,051	20,150	20,150	20,150	20,150	20,150	38,050	223,801	216,664	233,488
NET INCREASE/(DECREASE) IN CASH HELD		30,435	(2,113)	(207)	(7,856)	13,990	(10,396)	(2,674)	(8,562)	8,028	(8,888)	(8,888)	(26,788)	(23,918)	(14,300)	(19,152)
Cash/cash equivalents at the month/year beginning:		6,636	37,071	34,958	34,752	26,895	40,885	30,489	27,815	19,254	27,282	18,394	9,506	6,636	(17,281)	(31,582)
Cash/cash equivalents at the month/year end:		37,071	34,958	34,752	26,895	40,885	30,489	27,815	19,254	27,282	18,394	9,506	(17,281)	(17,281)	(31,582)	(50,734)

MP314 Emakhazeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2014/15											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	402	5,625	1,807	1,807	1,807	1,807	1,807	19,707	34,770	17,391	18,174
Vote 2 - FINANCE & ADMIN		-	1	-	132	23	-	52	52	52	52	52	52	468	394	402
Vote 3 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	24	25
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	5	5	5	5	5	10	35	36	36
Vote 7 - SPORT & RECREATION		-	-	-	-	-	-	6	6	6	6	6	1	30	31	31
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	25	25	25	25	25	25	150	204	208
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	20	20	20	20	20	20	123	84	86
Vote 11 - WATER		-	-	-	-	-	-	17	17	17	17	17	17	100	204	208
Vote 12 - ELECTRICITY		-	-	21	-	-	-	48	48	48	48	48	48	310	2,204	3,208
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	-	1	21	132	425	5,625	1,980	1,980	1,980	1,980	1,980	19,880	35,986	20,572	22,379
Total Capital Expenditure	2	-	1	21	132	425	5,625	1,980	1,980	1,980	1,980	1,980	19,880	35,986	20,572	22,379

References

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

MP314 Emakhazeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Capital Expenditure - Standard																	
Governance and administration		-	1	-	132	425	5,625	1,859	1,859	1,859	1,859	1,859	1,859	19,759	35,238	17,784	18,576
Executive and council		-	-	-	-	402	5,625	1,807	1,807	1,807	1,807	1,807	19,707	34,770	17,391	18,174	
Budget and treasury office		-	1	-	132	-	-	8	8	8	8	8	8	8	182	204	208
Corporate services		-	-	-	-	23	-	44	44	44	44	44	44	44	286	190	194
Community and public safety		-	-	-	-	-	-	11	11	11	11	11	11	11	65	91	93
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	25
Sport and recreation		-	-	-	-	-	-	5	5	5	5	5	5	5	30	31	31
Public safety		-	-	-	-	-	-	6	6	6	6	6	6	6	35	36	36
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	20	20	20	20	20	20	20	123	84	86
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	20	20	20	20	20	20	20	123	84	86
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	21	-	-	-	90	90	90	90	90	90	90	560	2,612	3,624
Electricity		-	-	21	-	-	-	48	48	48	48	48	48	48	310	2,204	3,208
Water		-	-	-	-	-	-	17	17	17	17	17	17	17	100	204	208
Waste water management		-	-	-	-	-	-	25	25	25	25	25	25	25	150	204	208
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard		-	1	21	132	425	5,625	1,980	1,980	1,980	1,980	1,980	19,880	35,986	20,572	22,379	

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

MP314 Emakhaseni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		30,067	-	-	-	-	-	(40)	(40)	30,027	20,003	21,799
Infrastructure - Road transport		6,000	-	-	-	-	-	-	-	6,000	-	-
Roads, Pavements & Bridges		6,000	-	-	-	-	-	-	-	6,000	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		200	-	-	-	-	-	110	110	310	2,204	3,208
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		200	-	-	-	-	-	110	110	310	2,204	3,208
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		12,585	-	-	-	-	-	(100)	(100)	12,485	6,427	6,711
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		12,585	-	-	-	-	-	(100)	(100)	12,485	6,427	6,711
Infrastructure - Sanitation		11,267	-	-	-	-	-	(50)	(50)	11,217	4,366	4,548
Reticulation		11,267	-	-	-	-	-	(50)	(50)	11,217	4,366	4,548
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		15	-	-	-	-	-	-	-	15	7,016	7,332
Refuse		15	-	-	-	-	-	-	-	15	7,016	7,332
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		800	-	-	-	-	-	-	-	800	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		800	-	-	-	-	-	-	-	800	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		5,058	-	-	-	-	-	101	101	5,159	569	580
General vehicles		4,650	-	-	-	-	-	(18)	(18)	4,632	153	156
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		141	-	-	-	-	-	16	16	157	143	146
Computers - hardware/equipment		186	-	-	-	-	-	100	100	286	190	194
Furniture and other office equipment		81	-	-	-	-	-	3	3	84	83	84
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		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	35,925	-	-	-	-	-	61	61	35,986	20,572	22,379

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

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts - Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

MP314 Emakhazeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2014/15										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2015/16	+2 2016/17
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class.													
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-	
Storm water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Generation		-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-	
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	18	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-	
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets to be adjusted	1	-	-	-	-	-	-	-	-	-	-	-	
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	-	-	

References

- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicles/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 increases of funds approved under section 31 MFMA)
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (section 28(2)(d))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statuses, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

MP314 Emakhazeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset

Description	Ref	Budget Year 2014/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
R thousands						
Repairs and maintenance expenditure by Asset Class/Sub-class						
Infrastructure		-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-
<i>Roads, Pavements & Bridges</i>		-	-	-	-	-
<i>Storm water</i>		-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-
<i>Generation</i>		-	-	-	-	-
<i>Transmission & Reticulation</i>		-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-
Infrastructure - Water		-	-	-	-	-
<i>Dams & Reservoirs</i>		-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-
Infrastructure - Other		-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-
<i>Transportation</i>	2	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-
<i>Other</i>	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	18	-	-	-	-	-
Plant & equipment		-				
Computers - hardware/equipment		-				
Furniture and other office equipment		-				
Abattoirs		-				
Markets		-				
Civic Land and Buildings		-				
Other Buildings		-				
Other Land		-				
Surplus Assets - (Investment or Inventory)		-				
Other		-				
Agricultural assets		-	-	-	-	-
<i>List sub-class</i>		-				
Biological assets		-	-	-	-	-
<i>List sub-class</i>		-				
Intangibles		-	-	-	-	-
Computers - software & programming		-				
Other (list sub-class)		-				
Total Repairs and Maintenance Expenditure to be adjusted	1	-	-	-	-	-

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

References

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

check balance

-35,924,900

class -

15				Budget Year +1 2015/16	Budget Year +2 2016/17
Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
11 E	12 F	13 G	14 H		
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

MP314 Emakhazeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2014/15										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14	14	14	
		A	A1	B	C	D	E	F	G	H			
R thousands													
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		41,757	-	-	-	-	-	(4,035)	(4,035)	37,722	37,722	37,722	
Infrastructure - Road transport		28,329	-	-	-	-	-	(16,813)	(16,813)	11,516	11,516	11,516	
Roads, Pavements & Bridges		28,329	-	-	-	-	-	(16,813)	(16,813)	11,516	11,516	11,516	
Storm water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		3,822	-	-	-	-	-	2,737	2,737	6,559	6,559	6,559	
Generation		-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticalation		3,350	-	-	-	-	-	3,209	3,209	6,559	6,559	6,559	
Street Lighting		472	-	-	-	-	-	(472)	(472)	-	-	-	
Infrastructure - Water		1,847	-	-	-	-	-	7,306	7,306	9,153	9,153	9,153	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Water purification		1,847	-	-	-	-	-	7,306	7,306	9,153	9,153	9,153	
Reticalation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		3,767	-	-	-	-	-	6,727	6,727	10,494	10,494	10,494	
Reticalation		3,767	-	-	-	-	-	6,727	6,727	10,494	10,494	10,494	
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		3,992	-	-	-	-	-	(3,992)	(3,992)	-	-	-	
Refuse		3,843	-	-	-	-	-	(3,843)	(3,843)	-	-	-	
Transportation	2	-	-	-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	-	-	
Other	3	150	-	-	-	-	-	(150)	(150)	-	-	-	
Community		2,980	-	-	-	-	-	(2,033)	(2,033)	947	947	947	
Parks & gardens		-	-	-	-	-	-	325	325	325	325	325	
Sports Fields & stadia		11	-	-	-	-	-	319	319	330	330	330	
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	
Community halls		143	-	-	-	-	-	(46)	(46)	97	97	97	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-	
Security and policing		-	-	-	-	-	-	-	-	-	-	-	
Buses		-	-	-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries		-	-	-	-	-	-	195	195	195	195	195	
Social rental housing		1,614	-	-	-	-	-	(1,614)	(1,614)	-	-	-	
Other		1,212	-	-	-	-	-	(1,212)	(1,212)	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		2,360	-	-	-	-	-	(2,360)	(2,360)	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	-	-	
Other		2,360	-	-	-	-	-	(2,360)	(2,360)	-	-	-	
Other assets		4,129	-	-	-	-	-	(598)	(598)	3,531	3,531	3,531	
General vehicles		1,673	-	-	-	-	-	(653)	(653)	1,020	1,020	1,020	
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment		4	-	-	-	-	-	318	318	322	322	322	
Computers - hardware/equipment		251	-	-	-	-	-	(66)	(66)	185	185	185	
Furniture and other office equipment		328	-	-	-	-	-	71	71	399	399	399	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		1,639	-	-	-	-	-	(34)	(34)	1,605	1,605	1,605	
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	
Other		235	-	-	-	-	-	(235)	(235)	-	-	-	
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		260	-	-	-	-	-	-	-	260	260	260	
Computers - software & programming		260	-	-	-	-	-	-	-	260	260	260	
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure to be adjusted	1	51,487	-	-	-	-	-	(9,027)	(9,027)	42,460	42,460	42,460	
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	-	-	

References

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

MP314 Emakhazeni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal Code 3	Individually Approved Yes/No 6	Asset Class 4	Asset Sub-Class 4	GPS co-ordinates 5	Medium Term Revenue and Expenditure Framework					
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
<i>List all capital programs/projects grouped by Municipal Vote</i>													
Entities:													
<i>List all capital programs/projects grouped by Municipal Entity</i>													
Entity Name <i>Project name</i>													

References

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