



EMALAHLENI MUNICIPALITY



37 Indwe Road
Private Bag X1161
Lady Frere, EASTERN CAPE 5410
Tel: 047 878 0020 Fax: 047- 878 0112

20 February 2014

NOTICE OF THE 5TH SPECIAL COUNCIL MEETING

NOTICE IS HEREBY GIVEN IN TERMS OF SECTION 19(B) OF THE LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT, 32 OF 2000 AS AMENDED, THAT A FIFTH SPECIAL COUNCIL MEETING FOR THE 2013/14 FINANCIAL YEAR OF THE EMALAHLENI MUNICIPAL COUNCIL IS SCHEDULED TO TAKE PLACE **ON FRIDAY, 28 FEBRUARY 2014 AT 11H00 IN TOWN HALL, LADY FRERE.**

ISAZISO SENTLANGANISO YESIKHAWU YESIHLANU YEBHUNGA

IBHUNGA LIKAMASIPALA WASEMALAHLENI LAZISA NGOKOMTHETHO OKWISOLOTYA 19(B) WENKQUBO MGAQO OLAWULA OMASIPALA, 32 OF 2000, NJENGOKO ITSHINTSHIWE, UKUBA LIYAKUBANENTLANGANISO YEBHUNGA NGOLWESIHLANU UMHLA WE 28 FEBRUARY 2014 NGENTSIMBI YESHUMI ELINANYE KWIHOLO YOLUNTU E LADY FRERE.

Yours faithfully

CLLR DS KALOLO
SPEAKER

DR SW VATALA
MUNICIPAL MANAGER



EMALAHLENI MUNICIPALITY



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Tel: 047 878 0020 Fax: 047- 878 0112

COUNCILLORS

CLLR N NYUKWANA
CLLR DS KALOLO
CLLR S LIWANI

- HON. MAYOR
- HON. SPEAKER
- HON. CHIEFWHIP

CLLR N KONI
CLLR N ZIDULI
CLLR C BOBOTYANA
CLLR L GWEGWANA
CLLR L QASHANI
CLLR N PETER
CLLR N KRAQA
CLLR B KOMANI
CLLR N DLIKILILI
CLLR NPHENDU
CLLR M MANI
CLLR Z MKETSU
CLLR T KWATSHANA
CLLR V JORDAAN
CLLR P GREYLING
CLLR K MJEZU

CLLR P NOBAZA
CLLR L MOOI
CLLR T DUDUMASHE
CLLR P MAPETE
CLLR Z TEKA
CLLR Z DYONASE
CLLR S MNYUKO
CLLR T NDLELA
CLLR N LALI
CLLR K NKASELA
CLLR T KULASHE
CLLR P TWALA
CLLR N HOLANA
CLLR M GODLA
CLLR Z.PAPISO

TRADITIONAL LEADERS

INKOSANA N NQWENANI
INKOSANA M KAMTENI
INKOSANA P GILI
INKOSANA M MZANDISI
INKOSANA M SOMDAKA
INKOSANA Z KOTO
INKOSANA Z MTUBU

OFFICIALS

DR SW VATALA

MS POB MAKOMA-SOHE

MR GP DE JAGER

MR A STEMELA

MR N MNTUYEDWA

MS N MNYENGEZA

MR M GCALI

MUNICIPAL MANAGER

DIRECTOR: CORPORATE SERVICES

CHIEF FINANCIAL OFFICER

STRATEGIC DIRECTOR

DIRECTOR: IPED

DIRECTOR: COMMUNITY SERVICES

ACTING DIRECTOR: INFRASTRUCTURE &

HUMAN SETTLEMENT

AGENDA INDEX

1. OPENING AND WELCOME
2. NOTICE CONVENING THE MEETING
3. APPLICATIONS FOR LEAVE OF ABSENCE
4. ADOPTION OF THE AGENDA
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6. CONSIDERATION OF REPORTS

NO.	ITEMS	PAGES
6.1	Budget Adjustment 2013/2014	
6.2	Baseline information for 2014/2015	
6.3	Establishment and composition of IDP & Budget steering committee	
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6.6	Local Geographic names committee establishment	

7. CLOSURE

ADJUSTMENT BUDGET: 2013/2014

DATE: 21 FEBRUARY 2014

EXECUTIVE COMMITTEE MEETING: 19 FEBRUARY 2014

SPECIAL COUNCIL MEETING: 28 FEBRUARY 2014

Purpose

To present the adjustment budget for the Emalahleni Municipality for the 2013/2014 financial year.

Background

Section 28 (2) of the Municipal Finance Management Act, 53 of 2003 requires that an adjustment budget should be prepared

*Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003):
Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.*

(ANNEXURE A)

Recommendation

It is RECOMMENDED THAT:

- (a) That the adjustments budget of the Emalahleni Municipality for the financial year 2013/2014 as set out in the schedules contained in section 4 of the budget document.
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
 - (vi) Table B6 Adjustments Budget Financial Position
 - (vii) Table B7 Adjustments Budget Cash Flows
- (b) (1) That council approves and condone the filling of the following post that were budgeted, advertised and filled:
 - 2x Committee clerks
 - Manager IDP and PMS
 - IDP Practitioner
 - Public Participation Officer
 - Mayor's Secretary
 - 2 x General Assistance Agriculture-Live Stock
 - 2 x Finance Management Interns
 - SCM Manager
 - Chief Traffic Officer

- Traffic Officer
- Community Services Administrator
- Manager: PMU
- Project Manager
- Administrator:PMU
- 2 x Technicians Civil
- Electricity Artisans (LF)
- EPWP Coordinator
- Area Supervisor Water (LF) (CHDM Water Services)

(b)(2) That council approves and condone the filling of the following post that were budgeted, advertised and not yet filled:

- Chief Audit Executive
- Snr Administrative Practitioner:Committees
- Human Resources Practitioner
- Registry Clerk Dordrecht
- ITC Trainee
- Financial Manager (AFS)
- Budget and Treasury Practitioner
- Payroll Practitioner
- 2 x Finance Management Interns
- IPED Administrator

(c) That council approve the changes in the capital budget to the amount of R4,267 million.

BASELINE INFORMATION: 2014/2015

DATE: 21 FEBRUARY 2014

EXECUTIVE COMMITTEE MEETING: 19 FEBRUARY 2014

SPECIAL COUNCIL MEETING: 28 FEBRUARY 2014

Purpose

The purpose of this document is to summarize and simplify the 2014/15 budget baseline information as well to emphasize certain important aspects. Also, a concise, long-term projection is outlined.

Background

The report wants to give effect to section 53 of Municipal Finance Management Act, Act No.56 of 2003:

"The mayor of a municipality must-

- (a) Provide general political guidance over the budget process and the priorities that must guide the preparation of budget;*
- (b) Co-ordinate the annual revision of the integrated development plan in terms of section 34 of the Municipal Systems Act and the preparation of the annual budget, and determine how the integrated development plan is to be taken into account or revised for the purposes of the budget; and*
- (c) Take all reasonable steps to ensure-*
- (d) That the municipality approves its annual budget before the start of the budget year*

Discussion

The baseline information was thoroughly document

(ANNEXURE B)

It is RECOMMENDED THAT:

- (a) The report be accepted by the Council.

ITEM NO: SCM 6.3/02/2014

ESTABLISHMENT AND COMPOSITION OF IDP & BUDGET STEERING COMMITTEE

DATE: 21 FEBRUARY 2014

EXECUTIVE COMMITTEE MEETING: 19 FEBRUARY 2014

SPECIAL COUNCIL MEETING: 28 FEBRUARY 2014

Purpose Report: Chief Financial Officer

Purpose

The purpose of the item is to report on the compilation of the IDP Budget Steering Committee to Council's authoritative structures in terms of Section 53 of the Municipal Finance Management, Act No. 56 of 2003.

This report has also been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009 (MBRR).

Background and discussion

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance or the Mayor.

The purpose of the Budget Steering Committee is to ensure that:

- The process followed to compile the budget complies with legislation and good budget practices;
- There is proper alignment between the policy and service delivery priorities set out in the City's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- The municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- The various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

The current composition of the budget steering committee consist of the Mayor, EXCO Members, Directors, Chief Accountant and BTO Accountant. The new appointment of Managers has

indicated that there is a need to extend the composition of the Budget Steering Committee to include all Managers as they are appointed.

Recommendation

It is RECOMMENDED THAT

- (a) The budget steering committee composition should consist of the Mayor (Chairperson or delegated to Portfolio head for Finance if the Mayor is not available), All political members of EXCO, All Directors, Chief Accountant, All Managers of Directorates and BTO Accountant.**

DEVELOPMENT AND REVIEW OF POLICIES AND BY-LAWS: 2014/2015

DATE: 26 FEBRUARY 2014

SPECIAL COUNCIL MEETING: 28 FEBRUARY 2014

Purpose

To make a submission to Council on the policies and by-laws that have been identified for development and review for the 2014/2015 financial year.

Background

In the strategic session held at Mpekwani Resort from 17 to 21 February 2014, a list of policies and by-laws were identified for development and review. It is a requirement of the Municipal Systems Act, 2000 as amended, that a municipality should develop policies and by-laws.

Discussion

The following policies and by-laws were identified for development and review and it was agreed that the process of consultation with internal stakeholders, through the Local Labour Forum and the community should take place immediately after the Management and Standing Committees have made their input on the policies and by-laws in terms of the framework on development, review and adoption of policies.

TO BE REVIEWED	TO BE DEVELOPED
1. Acting Allowance	1. Bereavement Policy
2. Recruitment Policy	2. Employment Equity Policy
3. Exit Interview Policy	3. Employee Wellness Programme Policy
4. Scarce Skill / Retention Policy	4. Qualification Recognition Policy
5. Bursary Policy	6. Customer Care Policy
5. Disciplinary Procedure	7. Livestock Management Policy
6. Cellular Allowance Policy	
7. PMS Policy / Framework	
8. Learnership Policy	
9. Subsistence and Travelling Policy	
10. Training Policy	
11. Policy on Study Assistance for employees	
12. Experiential Training Policy	
13. Public Participation Policy	
14. Telephone Management Policy	
15. Transport Allowance Policy	
16. Fleet Management Policy	
17. Supply Chain Management Policy	
18. Credit Control Policy	
19. Communication Policy	

BY-LAWS	
TO BE REVIEWED	TO BE DEVELOPED
1. Liquor Trading By-Law	1. Street Traders By-Law/Hawkers/Informal Market Trading
2. Keeping of Animals and Prevention of Nuisance	Traffic Management by-law
3. By-Law on Cemeteries and Funeral Parlours	Water Services by-law
4. Public Amenities	
5. Accommodation Establishment	
6. Child Care Services	
7. Dog Control	
8. Commonage By-Law	
9. By-Law on Hire of Community Halls and Arts and Culture Facilities	
10. By-Law on Community Fire Safety	

Recommendation

It is **RECOMMENDED THAT:**

- (a) Council notes the list of policies and by-laws to be developed and reviewed.
- (b) Council approves the development and review of by-laws and policies for the 2014/2015 financial year.
- (c) Community road shows be undertaken on the by-laws and policies for the 2014/2015 financial year.

ESTABLISHMENT OF LOCAL GEOGRAPHIC NAMES COMMITTEE

DATE: 25 FEBRUARY 2014

SPECIAL COUNCIL MEETING: 28 FEBRUARY 2014

BACKGROUND

The local Geographic Names Committee (LGNC) is established as a subcommittee of the Municipal Council responsible for jurisdictional activities on the standardization of geographical names. These activities require the LGNC to participate in the process of identifying geographic features for possible renaming, act as facilitator and preside over the process of standardizing geographical names of features that fall under the jurisdiction of the Local Municipality.

DISCUSSIONS

The LGNC may be constituted in three ways which are as follows: The Section 79 Committee which is constituted by councillors of all political formations represented within a municipal council, traditional leadership should also be represented and must be chaired by a councillor. The Section 80 Committee should consist of councillors of all political formations represented in the municipal council and should include other primary stakeholders not represented within council. This committee should be chaired by the MMC dealing with Arts and Culture but some municipalities place the Speaker or Mayor of Council as chairperson of the LGNC. The hybrid model is a special model of a committee suitable for the task. This model can borrow elements of both section 79 and 80 council committees. It accommodates as many primary stakeholders as required by the operational conditions whilst at the same time promoting effectiveness. The committee is recommended to be chaired by MMC and officials from the following units are recommended Town Planning, LED, GIS and IDP. The municipality proposes to use the Section 80 Committee for the establishment of LGNC.

Functions of the LGNC shall be to name a few:

- To help and advise local communities in identifying geographical names.
- Propose and facilitate the drafting of bylaws for the objectives and effectiveness of the program of standardizing geographic names.
- Receive and process applications from individuals and or organizations.
- Conduct public participation programmes and awareness activities.
- Ensure that the standardization of geographical names takes place in its jurisdictional area.
- Receive and strive to solve any objection in line with the provincial guidelines for handling objections.
- Prepare and submit reports on a regular basis to council and other committees.

LEGISLATION

SOUTH AFRICAN GEOGRAPHICAL NAMES COUNCIL ACT 118 1998

(ANNEXURE C)

Recommendation

It is RECOMMENDED THAT:

- a) Council establish the committee as follows:**
 - **Council Speaker**
 - **3 other Councillors**
 - **1 Traditional Leader (in Council)**
 - **2 Religious Leaders**
 - **2 Traditional Leaders (Outside Council)**
 - **Rep from the FET**



Adjustment Budget Report

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Adjustment Budget
Dated
28 FEBRUARY 2014

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Glossary

Adjustments Budget - Prescribed in section 28 of the MFMA. The formal means by which a Municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

AFS - Annual Financial Statements.

Budget - The financial plan of the Emalahleni Municipality.

Budget Related Policy - Policy of a Municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Local Municipality's Statement of Financial Performance.

Cash Flow Statement - A statement showing when actual cash will be received and spent by the Local Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Local Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

CFO - Chief Financial Officer of Emalahleni Municipality

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

KPI's - Key Performance Indicators. Measures of service output and/or outcome.

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA - The Municipal Finance Management Act - No. 53 of 2003. The principle

ADJUSTMENT BUDGET 2013/2014

piece of legislation relating to municipal financial management.

MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.

NT - National Treasury

Net Assets - Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the Municipality equates to the "net wealth" of the Municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure - Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

R&M - Repairs and maintenance on property, plant and equipment.

SCM - Supply Chain Management.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, spending without, or in excess of, an approved budget.

Virement - A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers.

Vote - One of the main segments into which a budget is divided. In Emalahleni Municipality this means at directorate level. The votes for Emalahleni Municipality therefore are:

- Council; Management Services; Financial Services; Corporate Services; Technical Services and Community Services.

PART 1 - ADJUSTMENTS BUDGET

Section 1 -Mayor's Report

Introduction

The adjustment budget seeks to rectify issues identified in the mid-year assessment of the financial results as well as the inclusion of additional allocations. It is drafted in terms of section 28 of the MFMA and seeks to adhere to the stipulations of specifically section 28(2) of the MFMA.

1.1 Reasons for the adjustments budget

The reason for the tabling of an adjustment budget was alluded to in the S72 report and is fully disclosed in the executive summary of this report. A brief summary of the reasons in terms of Sect 28 of the MFMA are discussed below:

1.1.1 New allocations of cash backed accumulated funds;

No new allocations from cash backed accumulated funds was included.

1.1.2 Multi-year funds were increased in relation to the capital programme;

The following capital projects will be increased;

- MIG : Construction from R392 to Fani Village with R1,830 million
- MIG : Dukhatole to Mmangweni with R1,510 million
- MIG : Ntsinga to Njombela with R1,125 million
- Plant and Equipment with R4,114 million
- Vehicles with R406 thousand
- MIG : Construction of Rwantsana Access Road with R319 thousand
- MIG : Construction of Dlamini Access Road & Low Level Bridge with R319 thousand
- ASSET: FIN BUILDING RENOVATION with R400 thousand

The following new capital projects were identified;

- MIG : Construction of Mhlanga Access Road with R1,391 million

The following capital projects were decreased;

- Building New Offices Phase 2 with R3,5 million

1.1.3 Unforeseen and unavoidable expenditure;

No unforeseen and unavoidable expenditure as in terms of section 29 of the MFMA was included.

1.1.4 Allocations and grant adjustments;

The changes to grants relates to the downwards adjustment of:

- INEP with R10 million;

This whilst the following grants were adjusted upwards:

ADJUSTMENT BUDGET 2013/2014

- MIG with R2,518 million;
- Grants from CHDM with R100 thousand;
- Grant from CHDM FOR paving with R1,000 million
- Other Grants which were not fully spent in the prior year's must be added:
 - Town Revitalisation with R500 000
 - LED with R1 760 000
 - Library with R 525 896
 - Food Program with R413 598
 - Revenue Enhancementwith R153 816
 - LGSETA with R21627

1.1.5 Correction of budget errors

The only budgeting errors werethe Employee related costs, Bulk purchases and Contracted Services. The adjustment budget has included more realistic estimates for the charges.

1.2 Any other information considered relevant by the mayor

None

Section 2 - Resolutions

ADJUSTMENT BUDGET 2013/2014

The resolution tabled at Council for consideration with approval of the adjustments budget is:

RECOMMENDATION:

(a) That the adjustments budget of Emalahleni Municipality for the financial year 2013/2014 as set out in the schedules contained in section 4 be approved:

- (i) Table B1 Adjustments Budget Summary;
- (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
- (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
- (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
- (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (vi) Table B6 Adjustments Budget Financial Position
- (vii) Table B7 Adjustments Budget Cash Flows

(b) (1) That council approves and condone the filling of the following post that were budgeted, advertised and filled:

- 2x Committee clerks
- Manager IDP and PMS
- IDP Practitioner
- Public Participation Officer
- Mayor's Secretary
- 2 x General Assistance Agriculture-Live Stock
- 2 x Finance Management Interns
- SCM Manager
- Chief Traffic Officer
- Traffic Officer
- Community Services Administrator
- Manager: PMU
- Project Manager
- Administrator: PMU
- 2 x Technicians Civil
- Electricity Artisans (LF)

ADJUSTMENT BUDGET 2013/2014

- EPWP Coordinator
- Area Supervisor Water (LF) (CHDM Water Services)

(b)(2) That council approves and condone the filling of the following post that were budgeted, advertised and not yet filled:

- Chief Audit Executive
- Snr Administrative Practitioner: Committees
- Human Resources Practitioner
- Registry Clerk Dordrecht
- ITC Trainee
- Financial Manager (AFS)
- Budget and Treasury Practitioner
- Payroll Practitioner
- 2 x Finance Management Interns
- IPED Administrator

(c) That council approve the changes in the capital budget to the amount of R4,267 million.

Section 3 - Executive Summary

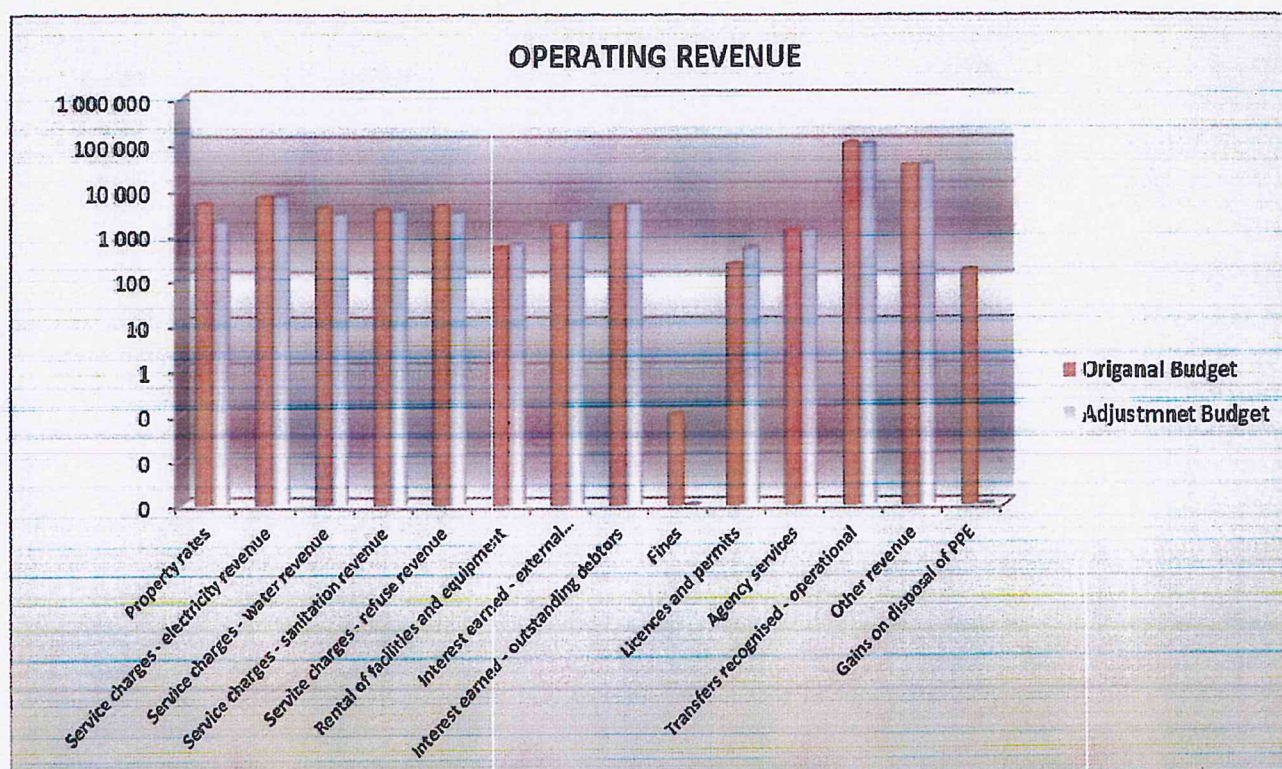
3.1 INTRODUCTION

It became evident during the mid-year assessment that the bulk purchases and Employee related costs were totally inadequate and that this needed to be corrected via the adjustment budget and that adjustment needed to be made to the Government grants and allocations.

3.2 OPERATIONAL BUDGET

The overall changes made to the 2013/2014 budget can be best illustrated in Chart 1 and 2 below.

Chart 1 - Operational Revenue Budget

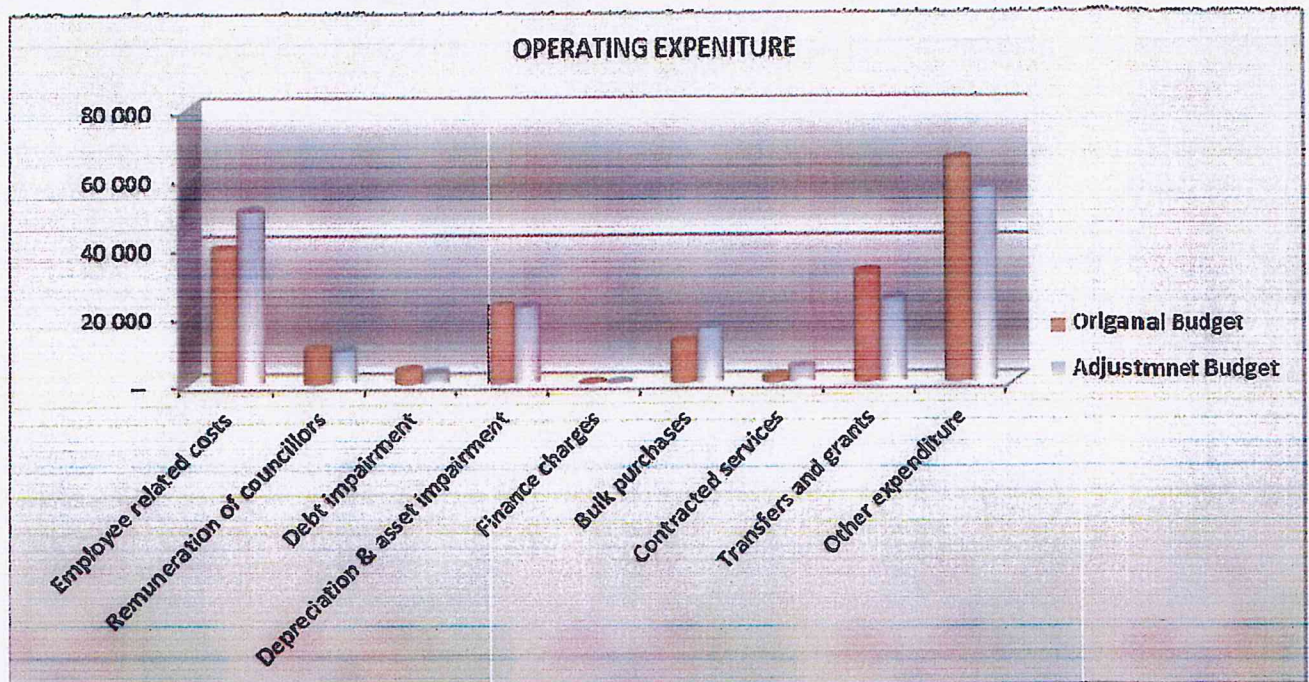


The operational revenue budget including capital transfers recognised has been adjusted downwards by R 7,409 million or 4.42% from R 167,8 million to R 160,4 million. The biggest portion of the decrease is due to the transfer of Grants. The rest of the decrease is due to decreased billing on service charges and property rates.

The revenue from internal investments was adjusted upward to R 2.025 million.

ADJUSTMENT BUDGET 2013/2014

Chart 2 - Operational Expenditure Budget



The operational expenditure has been adjusted downwards by R 85 thousand or 0.0045% from R 188,730 million to R 188,645 million. This little decrease and huge decrease in revenue has resulted in the budget running into a small surplus. As a result the budget has a deficit of R 117 thousand.

The detail amounts of both revenue and expenditure for the adjustment budget are included in Table B2 & B4 in Section 4 of this report.

Capital budget

The capital budget was adjusted upwards from R 39,742 million to R 44,009 million.

The adjustment budget will be funded as follow:

- National Government Grants - R 28,138 million
- Own Internal Generated Funds - R 15,871 million

Refer to Annexure 1, 'Supporting Table SB19 List of Capital Projects affected by the Adjustments Budget'.

3.2 Provision of basic services

No Change

3.3 Effect of the adjustments budget

3.3.1 Service delivery and budget implementation plan

The adjustment of the monthly revenue and expenditure targets will have effects on some of the Service delivery and budget implementation plans as follows;

- Capital projects were increased.

3.3.2 Service delivery agreements

No major changes to service delivery agreements except those mentioned in paragraph 3.3.1 will be affected by the adjustment budget.

3.3.3 Medium term revenue and expenditure framework

The effect to the outer years has not been included.

3.3.4 Long term financial sustainability

The municipality finds itself under severe financial pressure due to a combination of poor accounting practices and the need to comply with current accounting prescripts which were not applicable before.

There is a further requirement that the municipality must have sufficient cash to cover the accumulated surplus disclosed in the financial statements.

These factors require that the municipality should start building sufficient cash reserves going forward to cover these funds.

It would place tremendous pressure on the operational and capital budget in order to achieve this.

Refer to Section 4 'Table B9 Cash backed reserves/accumulated surplus reconciliation'.

3.4 Adjustment highlights

The adjustments budget seeks to comply with section 28 of the MFMA. The adjustments can best be discussed according to the sub-sections below:

- **Budget Reforms**

The budget regulations promulgated in terms of the MFMA prescribes the format of the budget. Even the layout of this report is prescribed in terms of the MBRR. All of these reforms will be adhered to with the acceptance of this budget. All line items were coded, both for cash flow, financial performance and financial position in order to be able to extract and complete the prescribe schedule B.

- **Transfers and Grants**

A system should be adopted in order to ensure that only projects and programmes for the funding has been secured via a DORA allocation or approved Provincial gazette is included.

ADJUSTMENT BUDGET 2013/2014

- **Shifting of Projects**

At face value it creates the impression that no system exists to prioritise projects based on project plans that can be executed at short notice. A few changes have taken place in the adjustment budget when compared to the original budget

3.5 Conclusion

This Adjustment Budget provided the final opportunity to adjust the financial targets and to increase or reduce the focus on certain focus areas for the current financial year ending at 30 June 2014.

Section 4 - Adjustments budget tables

Section 1 and 3 already dealt in detail with the accounting and budget changes made to the budget documents. The tables below set out the figures for firstly the original budget; then the next 7 columns provide detail of the adjustment budget; with the adjustment budget and the two outer years in the last three columns.

The tables that will follow in order listed below are:

ADJUSTMENT BUDGET 2013/2014

4.1 Table B1 - Budget Summary

EC136 Emalahleni (Ec) - Table B1 Adjustments Budget Summary - 21/02/2014

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	4 675	-	-	-	-	-	(2 700)	(2 700)	1 975	4 899	5 089
Service charges	17 936	-	-	-	-	-	(1 720)	(1 720)	16 216	18 797	19 526
Investment revenue	1 516	-	-	-	-	-	509	509	2 025	1 588	1 650
Transfers recognised - operational	104 225	-	-	-	-	-	(5 675)	(5 675)	98 550	107 072	132 858
Other own revenue	39 448	-	-	-	-	-	2 177	2 177	41 625	41 341	42 945
Total Revenue (excluding capital transfers and contributions)	167 799	-	-	-	-	-	(7 409)	(7 409)	160 390	173 698	202 069
Employee costs	39 274	-	-	-	-	-	11 044	11 044	50 318	41 159	42 756
Remuneration of councillors	10 297	-	-	-	-	-	(556)	(556)	9 740	10 791	11 210
Depreciation & asset impairment	22 695	-	-	-	-	-	(260)	(260)	22 435	23 784	24 707
Finance charges	389	-	-	-	-	-	(219)	(219)	170	408	424
Materials and bulk purchases	12 291	-	-	-	-	-	3 675	3 675	15 966	12 881	13 381
Transfers and grants	32 351	-	-	-	-	-	(6 737)	(6 737)	25 614	33 904	35 220
Other expenditure	71 432	-	-	-	-	-	(7 031)	(7 031)	64 401	74 881	77 766
Total Expenditure	188 730	-	-	-	-	-	(85)	(85)	188 645	197 789	205 464
Surplus/(Deficit)	(20 931)	-	-	-	-	-	(7 324)	(7 324)	(28 255)	(24 092)	(3 395)
Transfers recognised - capital	25 917	-	-	-	-	-	2 221	2 221	28 138	29 441	31 542
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 986	-	-	-	-	-	(5 102)	(5 102)	(117)	5 350	28 147
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 986	-	-	-	-	-	(5 102)	(5 102)	(117)	5 350	28 147
Capital expenditure & funds sources											
Capital expenditure	39 742	-	-	-	-	-	4 267	4 267	44 009	36 312	33 191
Transfers recognised - capital	25 917	-	-	-	-	-	2 221	2 221	28 138	29 442	31 541
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 825	-	-	-	-	-	2 046	2 046	15 871	6 870	1 650
Total sources of capital funds	39 742	-	-	-	-	-	4 267	4 267	44 009	36 312	33 191
Financial position											
Total current assets	99 216	-	-	-	-	-	(55 577)	(55 577)	43 639	32 143	52 377
Total non current assets	256 788	-	-	-	-	-	173 635	173 635	430 423	442 951	451 435
Total current liabilities	16 418	-	-	-	-	-	877	877	17 295	17 185	17 185
Total non current liabilities	7 306	-	-	-	-	-	3 138	3 138	10 444	10 444	10 444
Community wealth/Equity	332 281	-	-	-	-	-	114 042	114 042	446 323	447 465	476 183
Cash flows											
Net cash from (used) operating	31 749	-	-	-	-	-	(9 431)	(9 431)	22 318	28 977	52 691
Net cash from (used) investing	(31 742)	-	-	-	-	-	(11 967)	(11 967)	(43 709)	(36 155)	(33 028)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	42 961	-	-	-	-	-	(11 236)	(11 236)	31 725	24 546	44 209
Cash backing/surplus reconciliation											
Cash and investments available	92 961	-	-	-	-	-	(60 183)	(60 183)	32 778	24 546	44 209
Application of cash and investments	3 434	-	-	-	-	-	9 324	9 324	12 758	13 147	12 758
Balance - surplus (shortfall)	89 527	-	-	-	-	-	(69 507)	(69 507)	20 020	11 399	31 451
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	22 695	-	-	-	-	-	(260)	(260)	22 435	23 784	24 707
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	15 995	-	-	-	-	-	(3 754)	(3 754)	12 241	16 762	17 413
Free services											
Cost of Free Basic Services provided	1 076	-	-	-	-	-	-	-	1 076	1 076	1 076
Revenue cost of free services provided	1 470	-	-	-	-	-	-	-	1 470	1 470	1 470
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

(Providing an executive summary of Tables B2 to B10)

ADJUSTMENT BUDGET 2013/2014

4.2 Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

EC136 Emalahleni (Ec) - Table B2 Adjustments Budget Financial Performance (standard classification) - 21/02/2014

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
<i>Governance and administration</i>		90 717	-	-	-	-	-	(2 263)	(2 263)	88 454	104 804	130 839
Executive and council		5 336	-	-	-	-	-	110	110	5 446	6 204	6 442
Budget and treasury office		85 381	-	-	-	-	-	(2 395)	(2 395)	82 986	98 599	124 397
Corporate services		0	-	-	-	-	-	22	22	22	0	0
<i>Community and public safety</i>		1 015	-	-	-	-	-	973	973	1 988	1 064	1 105
Community and social services		1 013	-	-	-	-	-	640	640	1 653	1 082	1 103
Sport and recreation		2	-	-	-	-	-	(2)	(2)	-	2	2
Public safety		-	-	-	-	-	-	270	270	270	-	-
Housing		-	-	-	-	-	-	65	65	65	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 327	-	-	-	-	-	6 428	6 428	34 754	30 919	33 077
Planning and development		12	-	-	-	-	-	2 922	2 922	2 933	12	13
Road transport		28 315	-	-	-	-	-	3 506	3 506	31 821	30 907	33 064
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		67 457	-	-	-	-	-	(10 182)	(10 182)	57 275	59 735	61 664
Electricity		26 008	-	-	-	-	-	(4 139)	(4 139)	21 869	16 297	16 541
Water		24 433	-	-	-	-	-	95	95	24 528	25 606	26 599
Waste water management		11 815	-	-	-	-	-	(4 918)	(4 918)	6 898	12 383	12 863
Waste management		5 200	-	-	-	-	-	(1 220)	(1 220)	3 980	5 450	5 661
Other		139	-	-	-	-	-	51	51	190	145	151
Total Revenue - Standard	2	187 655	-	-	-	-	-	(4 993)	(4 993)	182 661	196 667	226 837
Expenditure - Standard												
<i>Governance and administration</i>		59 322	-	-	-	-	-	2 555	2 555	61 878	62 170	64 582
Executive and council		23 716	-	-	-	-	-	3 654	3 654	27 371	24 855	25 819
Budget and treasury office		20 387	-	-	-	-	-	607	607	20 994	21 385	22 194
Corporate services		15 219	-	-	-	-	-	(1 706)	(1 706)	13 513	15 950	16 569
<i>Community and public safety</i>		27 170	-	-	-	-	-	2 631	2 631	29 801	28 474	29 579
Community and social services		13 199	-	-	-	-	-	(2 507)	(2 507)	10 692	13 832	14 369
Sport and recreation		352	-	-	-	-	-	638	638	991	369	384
Public safety		11 954	-	-	-	-	-	4 510	4 510	16 464	12 528	13 014
Housing		1 655	-	-	-	-	-	(10)	(10)	1 655	1 745	1 812
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26 117	-	-	-	-	-	15 023	15 023	41 140	27 251	28 257
Planning and development		8 597	-	-	-	-	-	3 067	3 067	11 664	9 010	9 359
Road transport		17 520	-	-	-	-	-	11 956	11 956	29 475	18 241	18 898
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		69 353	-	-	-	-	-	(19 825)	(19 825)	49 528	72 682	75 502
Electricity		25 149	-	-	-	-	-	(12 952)	(12 952)	12 197	26 356	27 379
Water		24 375	-	-	-	-	-	156	156	24 531	25 545	26 536
Waste water management		11 802	-	-	-	-	-	(4 905)	(4 905)	6 898	12 369	12 849
Waste management		8 026	-	-	-	-	-	(2 124)	(2 124)	5 902	8 412	8 738
Other		707	-	-	-	-	-	(275)	(275)	433	741	770
Total Expenditure - Standard	3	182 669	-	-	-	-	-	109	109	182 778	191 317	198 690
Surplus/ (Deficit) for the year		4 986	-	-	-	-	-	(5 102)	(5 102)	(117)	5 350	28 147

(This table reflects the operating budget (Financial Performance) in the standard classification which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.)

ADJUSTMENT BUDGET 2013/2014

4.3 Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

EC136 Emalahleni (Ec) - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 21/02/2014

Vote Description (Insert departmental structure etc)	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive and Council		5 336	-	-	-	-	-	110	110	5 446	6 204	6 442
Vote 2 - Budget and Treasury		85 381	-	-	-	-	-	(2 395)	(2 395)	82 986	98 599	124 397
Vote 3 - Corporate Services		0	-	-	-	-	-	22	22	22	0	0
Vote 4 - Community and Social Services		6 354	-	-	-	-	-	(531)	(531)	5 823	6 659	6 917
Vote 5 - PED		12	-	-	-	-	-	2 987	2 987	2 998	12	13
Vote 6 - Technical Services		90 572	-	-	-	-	-	(5 186)	(5 186)	85 386	85 192	89 068
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	187 655	-	-	-	-	-	(4 993)	(4 993)	182 661	196 667	228 837
Expenditure by Vote	1											
Vote 1 - Executive and Council		23 716	-	-	-	-	-	3 654	3 654	27 371	24 855	25 819
Vote 2 - Budget and Treasury		20 387	-	-	-	-	-	607	607	20 994	21 365	22 194
Vote 3 - Corporate Services		15 219	-	-	-	-	-	(1 705)	(1 705)	13 513	15 950	16 569
Vote 4 - Community and Social Services		22 285	-	-	-	-	-	(4 268)	(4 268)	18 017	23 355	24 261
Vote 5 - PED		10 262	-	-	-	-	-	3 057	3 057	13 319	10 755	11 172
Vote 6 - Technical Services		90 800	-	-	-	-	-	(1 236)	(1 236)	89 564	95 038	98 675
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	182 669	-	-	-	-	-	109	109	182 778	191 317	198 690
Surplus/ (Deficit) for the year	2	4 986	-	-	-	-	-	(5 102)	(5 102)	(117)	5 350	28 147

(The operating expenditure budget is approved by Council on the municipal vote level. The Municipal votes reflect the organisational structure of the Municipality which is made up of the following directorates: Council; Management Services; Financial Services; Corporate Services; Technical Services and Community Services)

ADJUSTMENT BUDGET 2013/2014

4.4 Table B4 - Budgeted Financial Performance (revenue and expenditure)

EC136 Emalahleni (Ec) - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 21/02/2014

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	4 675	-	-	-	-	-	(2 700)	(2 700)	1 975	4 899	5 089
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	6 485	-	-	-	-	-	671	671	7 156	6 796	7 059
Service charges - water revenue	2	3 839	-	-	-	-	-	(1 010)	(1 010)	2 829	4 024	4 180
Service charges - sanitation revenue	2	3 412	-	-	-	-	-	(181)	(181)	3 230	3 576	3 714
Service charges - refuse revenue	2	4 200	-	-	-	-	-	(1 200)	(1 200)	3 000	4 402	4 572
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		491	-	-	-	-	-	96	96	586	514	534
Interest earned - external investments		1 516	-	-	-	-	-	509	509	2 025	1 588	1 650
Interest earned - outstanding debtors		4 278	-	-	-	-	-	672	672	4 950	4 483	4 657
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		0	-	-	-	-	-	(0)	(0)	-	0	0
Licences and permits		220	-	-	-	-	-	264	264	484	231	240
Agency services		1 182	-	-	-	-	-	18	18	1 200	1 238	1 286
Transfers recognised - operating		104 225	-	-	-	-	-	(5 675)	(5 675)	98 550	107 072	132 858
Other revenue	2	33 128	-	-	-	-	-	1 278	1 278	34 406	34 718	36 065
Gains on disposal of PPE		150	-	-	-	-	-	(150)	(150)	-	157	163
Total Revenue (excluding capital transfers and contributions)		167 799	-	-	-	-	-	(7 409)	(7 409)	160 390	173 698	202 069
Expenditure By Type												
Employee related costs		39 274	-	-	-	-	-	11 044	11 044	50 318	41 159	42 756
Remuneration of councillors		10 297	-	-	-	-	-	(556)	(556)	9 740	10 791	11 210
Debt impairment		4 069	-	-	-	-	-	(912)	(912)	3 156	4 264	4 429
Depreciation & asset impairment		22 695	-	-	-	-	-	(260)	(260)	22 435	23 784	24 707
Finance charges		389	-	-	-	-	-	(219)	(219)	170	408	424
Bulk purchases		12 291	-	-	-	-	-	3 675	3 675	15 966	12 881	13 381
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		2 051	-	-	-	-	-	2 614	2 614	4 665	2 149	2 233
Transfers and grants		32 351	-	-	-	-	-	(6 737)	(6 737)	25 614	33 904	35 220
Other expenditure		65 313	-	-	-	-	-	(8 733)	(8 733)	56 580	68 448	71 103
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		188 730	-	-	-	-	-	(85)	(85)	188 645	197 789	205 464
Surplus/(Deficit)		(20 931)	-	-	-	-	-	(7 324)	(7 324)	(28 255)	(24 092)	(3 395)
Transfers recognised - capital		25 917	-	-	-	-	-	2 221	2 221	28 138	29 441	31 542
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		4 986	-	-	-	-	-	(5 102)	(5 102)	(117)	5 350	28 147
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4 986	-	-	-	-	-	(5 102)	(5 102)	(117)	5 350	28 147
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 986	-	-	-	-	-	(5 102)	(5 102)	(117)	5 350	28 147
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4 986	-	-	-	-	-	(5 102)	(5 102)	(117)	5 350	28 147

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4.5 Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding

EC136 Emalahleni (Ec) - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 21/02/2014

Budget Year 2013/14												Budget Year +1 2014/15	Budget Year +2 2015/16
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		15 556	-	-	-	-	-	(5 018)	(5 018)	10 538	23 124	15 422	
Vote 5 - IPED		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Technical Services		10 341	-	-	-	-	-	6 422	6 422	16 763	3 319	14 459	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	25 898	-	-	-	-	-	1 403	1 403	27 301	26 443	29 881	
Single-year expenditure to be adjusted	2												
Vote 1 - Executive and Council		6 380	-	-	-	-	-	(3 540)	(3 540)	2 840	4 210	210	
Vote 2 - Budget and Treasury		970	-	-	-	-	-	781	781	1 751	1 010	1 060	
Vote 3 - Corporate Services		140	-	-	-	-	-	-	-	140	120	100	
Vote 4 - Community and Social Services		940	-	-	-	-	-	956	956	1 896	2 770	100	
Vote 5 - IPED		2 784	-	-	-	-	-	(35)	(35)	2 749	1 640	1 740	
Vote 6 - Technical Services		2 630	-	-	-	-	-	4 702	4 702	7 332	120	100	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		13 844	-	-	-	-	-	2 864	2 864	16 708	9 869	3 310	
Total Capital Expenditure - Vote		39 742	-	-	-	-	-	4 267	4 267	44 009	36 312	33 191	
Capital Expenditure - Standard													
Governance and administration		7 490	-	-	-	-	-	(2 759)	(2 759)	4 731	5 340	1 370	
Executive and council		6 380	-	-	-	-	-	(3 540)	(3 540)	2 840	4 210	210	
Budget and treasury office		970	-	-	-	-	-	781	781	1 751	1 010	1 060	
Corporate services		140	-	-	-	-	-	-	-	140	120	100	
Community and public safety		11 496	-	-	-	-	-	(1 882)	(1 882)	9 614	19 640	8 416	
Community and social services		2 814	-	-	-	-	-	1 546	1 546	4 360	11 213	5 000	
Sport and recreation		6 892	-	-	-	-	-	(2 838)	(2 838)	4 054	4 397	3 000	
Public safety		1 790	-	-	-	-	-	(590)	(590)	1 200	4 030	416	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		15 756	-	-	-	-	-	11 089	11 089	26 844	5 079	16 299	
Planning and development		2 784	-	-	-	-	-	(35)	(35)	2 749	1 640	1 740	
Road transport		12 971	-	-	-	-	-	11 124	11 124	24 095	3 438	14 559	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		5 000	-	-	-	-	-	(2 180)	(2 180)	2 820	6 254	7 106	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		5 000	-	-	-	-	-	(2 180)	(2 180)	2 820	6 254	7 106	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	3	39 742	-	-	-	-	-	4 267	4 267	44 009	36 312	33 191	
Funded by:													
National Government		25 917	-	-	-	-	-	2 221	2 221	28 138	29 442	31 541	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	
Total Capital transfers recognised	4	25 917	-	-	-	-	-	2 221	2 221	28 138	29 442	31 541	
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		13 825	-	-	-	-	-	2 046	2 046	15 871	6 870	1 650	
Total Capital Funding		39 742	-	-	-	-	-	4 267	4 267	44 009	36 312	33 191	

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4.6 Table B6 - Budgeted Financial Position

EC136 Emalahleni (Ec) - Table B6 Adjustments Budget Financial Position - 21/02/2014

EC136 Emalahleni (Ec) - Table B6 Adjustments Budget Financial Position - 21/02/2014												
Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		42 961						(40 183)	(40 183)	2 778	546	209
Call investment deposits	1	50 000	-	-	-	-	-	(20 000)	(20 000)	30 000	24 000	44 000
Consumer debtors	1	1 772	-	-	-	-	-	4 689	4 689	6 461	7 197	7 768
Other debtors		4 184						(184)	(184)	4 000	-	-
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		300						100	100	400	400	400
Total current assets		99 216	-	-	-	-	-	(55 577)	(55 577)	43 639	32 143	52 377
Non current assets												
Long-term receivables		-						-	-	-	-	-
Investments		-						-	-	-	-	-
Investment property		-						25 417	25 417	25 417	25 417	25 417
Investment in Associate		-						-	-	-	-	-
Property, plant and equipment	1	256 080	-	-	-	-	-	148 670	148 670	404 751	417 279	425 763
Agricultural		-						-	-	-	-	-
Biological		-						-	-	-	-	-
Intangible		707						(452)	(452)	255	255	255
Other non-current assets		-						-	-	-	-	-
Total non current assets		256 788	-	-	-	-	-	173 635	173 635	430 423	442 951	451 435
TOTAL ASSETS		356 004	-	-	-	-	-	118 058	118 058	474 062	475 094	503 812
LIABILITIES												
Current liabilities												
Bank overdraft		-						-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		42						68	68	110	-	-
Trade and other payables		5 082	-	-	-	-	-	5 511	5 511	10 593	10 593	10 593
Provisions		11 294						(4 702)	(4 702)	6 592	6 592	6 592
Total current liabilities		16 418	-	-	-	-	-	877	877	17 295	17 185	17 185
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	852	852	852	852	852
Provisions	1	7 306	-	-	-	-	-	2 286	2 286	9 592	9 592	9 592
Total non current liabilities		7 306	-	-	-	-	-	3 138	3 138	10 444	10 444	10 444
TOTAL LIABILITIES		23 724	-	-	-	-	-	4 015	4 015	27 739	27 629	27 629
NET ASSETS	2	332 281	-	-	-	-	-	114 042	114 042	446 323	447 465	476 183
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		332 281	-	-	-	-	-	114 042	114 042	446 323	447 465	476 183
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		332 281	-	-	-	-	-	114 042	114 042	446 323	447 465	476 183

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4.7 Table B7 - Budgeted Cash Flows

EC136 Emalaheni (Ec) - Table B7 Adjustments Budget Cash Flows - 21/02/2014

EC136 Emalahleni (Ec) - Table B7 Adjustments Budget Cash Flows - 21/02/2014												
Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		38 260						16 606	16 606	54 866	60 397	62 741
Government - operating	1	125 636						(27 086)	(27 086)	98 550	107 072	132 858
Government - capital	1	25 917						2 221	2 221	28 138	29 441	31 542
Interest		5 793						1 182	1 182	6 975	6 071	6 307
Dividends		-						-	-	-	-	-
Payments												
Suppliers and employees		(156 880)						16 454	16 454	(140 426)	(139 693)	(145 113)
Finance charges		(389)						219	219	(170)	(408)	(424)
Transfers and Grants	1	(6 587)						(19 027)	(19 027)	(25 614)	(33 904)	(35 220)
NET CASH FROM/(USED) OPERATING ACTIVITIES		31 749	-	-	-	-	-	(9 431)	(9 431)	22 318	28 977	52 691
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-						-	-	-	157	163
Decrease (increase) in non-current debtors		-						-	-	-	-	-
Decrease (increase) other non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		8 000						(8 000)	(8 000)	-	-	-
Payments												
Capital assets		(39 742)						(3 967)	(3 967)	(43 709)	(36 312)	(33 191)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31 742)	-	-	-	-	-	(11 967)	(11 967)	(43 709)	(36 155)	(33 028)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
Payments												
Repayment of borrowing		-						-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	42 953						10 162	10 162	53 115	31 725	24 546
Cash/cash equivalents at the year end:	2	42 961						(11 236)		31 725	24 546	44 209

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4.8 Table B8 - Cash backed reserves/accumulated surplus reconciliation

EC136 Emalahleni (Ec) - Table B8 Cash backed reserves/accumulated surplus reconciliation - 21/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	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	42 961	-	-	-	-	-	(11 236)	(11 236)	31 725	24 546	44 209
Other current investments > 90 days		50 000	-	-	-	-	-	(48 947)	(48 947)	1 053	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		92 961	-	-	-	-	-	(60 183)	(60 183)	32 778	24 546	44 209
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	5 873	5 873	5 873	5 873	5 873
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	3 434	-					3 451	3 451	6 885	7 274	6 885
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		3 434	-	-	-	-	-	9 324	9 324	12 758	13 147	12 758
Surplus(shortfall)		89 527	-	-	-	-	-	(69 507)	(69 507)	20 020	11 399	31 451

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4.9 Table B9 - Asset Management

EC136 Emalahleni (Ec) - Table B9 Asset Management - 21/02/2014

Budget Year 2013/14											Budget Year +1 2014/15	Budget Year +2 2015/16
Description	Ref	Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavold. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
A				B	C	D	E	F	G	H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	39 742	-	-	-	-	-	4 267	4 267	44 009	36 312	33 191
Infrastructure - Road transport		10 341	-	-	-	-	-	7 060	7 060	17 401	3 319	14 459
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		1 364	-	-	-	-	-	(0)	(0)	1 364	1 550	1 660
Infrastructure		11 706	-	-	-	-	-	7 060	7 060	18 765	4 869	16 119
Community		9 706	-	-	-	-	-	(1 812)	(1 812)	7 894	15 490	7 900
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	18 330	-	-	-	-	-	(980)	(980)	17 350	15 954	9 172
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	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		10 341	-	-	-	-	-	7 060	7 060	17 401	3 319	14 459
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		1 364	-	-	-	-	-	(0)	(0)	1 364	1 550	1 660
Infrastructure		11 706	-	-	-	-	-	7 060	7 060	18 765	4 869	16 119
Community		9 706	-	-	-	-	-	(1 812)	(1 812)	7 894	15 490	7 900
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	18 330	-	-	-	-	-	(980)	(980)	17 350	15 954	9 172
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	39 742	-	-	-	-	-	4 267	4 267	44 009	36 312	33 191
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5								-	-		
Infrastructure - Electricity									-	-		
Infrastructure - Water									-	-		
Infrastructure - Sanitation									-	-		
Infrastructure - Other									-	-		
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community									-	-		
Heritage assets									-	-		
Investment properties									-	-		
Other assets									-	-		
Intangibles									-	-		
Agricultural Assets									-	-		
Biological assets									-	-		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	22 695	-	-	-	-	-	(260)	(260)	22 435	23 784	24 707
Repairs and Maintenance by asset class		15 995	-	-	-	-	-	(3 754)	(3 754)	12 241	16 762	17 413
Infrastructure - Road transport		836	-	-	-	-	-	561	561	1 397	876	910
Infrastructure - Electricity		966	-	-	-	-	-	357	357	1 323	1 012	1 052
Infrastructure - Water		3 872	-	-	-	-	-	(1 013)	(1 013)	2 859	4 058	4 216
Infrastructure - Sanitation		2 273	-	-	-	-	-	(1 916)	(1 916)	357	2 382	2 475
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		7 948	-	-	-	-	-	(2 011)	(2 011)	5 937	8 329	8 652
Community		342	-	-	-	-	-	188	188	531	359	373
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	7 705	-	-	-	-	-	(1 931)	(1 931)	5 773	8 074	8 388
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		38 690	-	-	-	-	-	(4 014)	(4 014)	34 676	40 547	42 120

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4.10 Table B10 - Basic service delivery measurement

EC136 Emalahleni (Ec) - Table B10 Basic service delivery measurement - 21/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Household service targets (000)	1											
Water:												
Piped water inside dwelling		-							-	5	5	5
Piped water inside yard (but not in dwelling)		5							-	5	5	5
Using public tap (at least min. service level)	2								-	-	-	-
Other water supply (at least min. service level)		10							-	10	10	10
Minimum Service Level and Above sub-total									-	-	-	-
Using public tap (< min. service level)	3								-	-	-	-
Other water supply (< min. service level)	3,4								-	-	-	-
No water supply									-	-	-	-
Below Minimum Service Level sub-total									-	-	-	-
Total number of households	5	10							-	10	10	10
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		6 000							-	6 000	6	6
Flush toilet (with septic tank)									-	1 000	1	1
Chemical toilet		1 000							-	6 000	5	5
Pit toilet (ventilated)		6 000							-	-	-	-
Other toilet provisions (> min. service level)									-	13 000	13 000	13 000
Minimum Service Level and Above sub-total		13 000							-	-	-	-
Bucket toilet									-	-	-	-
Other toilet provisions (< min. service level)									-	-	-	-
No toilet provisions									-	-	-	-
Below Minimum Service Level sub-total									-	13 000	13 000	13 000
Total number of households	5	13 000							-	-	-	-
Energy:												
Electricity (at least min. service level)		1 000							-	1 000	1	1
Electricity - prepaid (> min. service level)		10 000							-	10 000	10	10
Minimum Service Level and Above sub-total		11 000							-	11 000	11 000	11 000
Electricity (< min. service level)									-	-	-	-
Electricity - prepaid (< min. service level)									-	-	-	-
Other energy sources									-	-	-	-
Below Minimum Service Level sub-total									-	11 000	11 000	11 000
Total number of households	5	11 000							-	-	-	-
Refuse:												
Removed at least once a week (min. service)		6 000							-	6 000	6	6
Minimum Service Level and Above sub-total		6 000							-	6 000	6 000	6 000
Removed less frequently than once a week									-	-	-	-
Using communal refuse dump									-	-	-	-
Using own refuse dump									-	-	-	-
Other rubbish disposal									-	-	-	-
No rubbish disposal									-	-	-	-
Below Minimum Service Level sub-total									-	6 000	6 000	6 000
Total number of households	5	6 000							-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		8 000							-	8 000	8	8
Sanitation (free minimum level service)		6 000							-	6 000	6	6
Electricity/other energy (50kwh per household per month)		8 000							-	8 000	8	8
Refuse (removed at least once a week)		6 000							-	6 000	6	6
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		160							-	160	160	160
Sanitation (free sanitation service)		359							-	359	359	359
Electricity/other energy (50kwh per household per month)		230							-	230	230	230
Refuse (removed once a week)		327							-	327	327	327
Total cost of FBS provided (minimum social package)		1 076							-	1 076	1 076	1 076
Highest level of free service provided												
Property rates (R'000 value threshold)		15 000							-	15 000	15	15
Water (kilolitres per household per month)		6							-	6	0	0
Sanitation (kilolitres per household per month)		56							-	56	0	0
Electricity (kw per household per month)		50							-	50	0	0
Refuse (average litres per week)		-							-	-	-	-
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		394							-	394	394	394
Property rates (other exemptions, reductions and rebates)		160							-	160	160	160
Water		359							-	359	359	359
Sanitation		230							-	230	230	230
Electricity/other energy		327							-	327	327	327
Refuse		-							-	-	-	-
Municipal Housing - rental rebates		-							-	-	-	-
Housing - top structure subsidies		-							-	-	-	-
Other		-							-	-	-	-
Total revenue cost of free services provided (total)	6	1 470							-	1 470	1 470	1 470

PART 2 -SUPPORTING DOCUMENTATION

Section 5 - Adjustments to budget assumptions

No changes were made to the budget assumptions as included in the A Schedule for 2013/2014.

Section 6-Adjustments to budget funding

6.1 Summary of the impact of the adjustments budget

6.1.1 *Funding of operating and capital expenditure*

The cash and cash equivalent situation indicates a decrease from R42,961 million at the beginning of the year to an estimated R 31,725 million by the end of June 2014.

The cash flow on capital assets from own sources (Equitable share) to the value of R 15.871 million place an additional burden on the cash and cash equivalents.

Refer to Annexure 1 'Supporting Table SB15:Adjustments Budget - monthly cash' for further details.

6.1.2 *Financial plans*

At this stage Emalahleni Municipality has not yet adopted a long-term financial plan that is fully funded. It is therefore difficult to provide inputs on how the adjustment budget will influence the financial plan.

6.1.3 *Reserves& Provisions*

None of the reserves or provisions will be cash backed at 30 June 2014. The provisions to be cash funded will amount to R 83,576 million; whilst no reserves exist currently. The provisions are mainly debt impairment and provision for depreciation.

6.1.4 *Financial sustainability of the Municipality*

The financial sustainability of the Municipality is under pressure due to the unfunded provisions as mentioned in par 6.1.3 above and unspent grants.

These provisions include the following:

- Post-retirement health care benefits;
- Staff long service awards; and
- Staff leave
- Landfill site
- Depreciation
- Debt Impairment

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- Performance bonuses

Refer to Annexure 1 - 'Supporting Table SB6 Adjustments Budget - funding measurement' for more detail.

6.2 Expenditure funded in accordance with MFMA section 18

All revenue streams have been adjusted to be realistic. See paragraph 6.1.1 for more details regarding the non-funding of the budget.

6.3 Adjustments to the monetary investments

No investment was adjusted.

6.4 Adjustments to contributions and donations in cash or in-kind

None

6.6 Adjustments related to proceeds from the sale of assets

None

6.7 Adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more

None

6.8 Adjustments related to the planned use of previous years' cash backed accumulated surplus

None

6.9 Adjustments related to new proposed loans to be raised in the budget year

None

Section 7-Adjustments to expenditure on allocations and grant programmes

The changes to grants relates to the downwards adjustment of:

- INEP by R10 million;;

This whilst the following grants were adjusted upwards:

- MIG with R2,518 million;
- Grants from CHDM with R100 thousand;
- Other Grants which were not fully spent in the prior year's must be added:
- Town Revitalisation with R500 000
- LED with R1 760 000
- Library with R 525 896
- Food Program with R413 598
- Revenue Enhancementwith R153 816

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- LGSETA with R21 627
- Grants from CHDM for paving with R1,000 million

Disclosure on allocations and grant programmes is done by way of the following tables in Annexure 1:

- Supporting Table SB7 Adjustments Budget - transfers and grant receipts
- Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme
- Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds

Section 8 - Adjustments to allocations or grants made by the Local Municipality

No allocations were made by the municipality.

Section 9 - Adjustments to councillors and employee benefits

The remuneration for Councillors were adjusted downwards from R 10,297million to R 9,740million; whilst the senior managers were adjusted from R 6,798million to R 6,039 million. The other staff cost was adjusted upwards from R 32,476 million to R 44,279 million.

Refer to Annexure 1, 'Supporting Table SB11 Adjustments Budget - councillor and staff benefits' for further details.

Section 10 - Adjustments to service delivery and budget implementation plan

10.1 Quarterly service delivery targets and performance indicators in the SDBIP

No adjustments were made to any non-financial indicators.

10.2 Key financial indicators

The annual collection rate was set at 20% for the year in the adjustments budget.

Refer to Annexure 1 'Supporting Table SB4: Adjustments to budgeted performance indicators and benchmarks' for further details.

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10.3 Monthly targets for revenue, expenditure and cash flow

Disclosure on monthly targets for revenue, expenditure and cash flow is made in Annexure 1 in the following Supporting Tables:

Monthly operating budget revenue and expenditure projections

‘Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote)’ and ‘Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification)’ reflects revenue and expenditure broken down per month for the budget year, and shown in total for the following two years.

‘Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure’ reflects consolidated projections of revenue by source and expenditure by type for the budget year broken down per month for the budget year, and shown in total for the following two years.

Monthly capital budget revenue and expenditure projections

‘Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)’ and ‘Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification)’ show capital expenditure broken down per month for the budget year, and shown in total for the following two years.

Monthly cash flow projections

‘Supporting Table SB15 Adjustments Budget - monthly cash flow’ sets out receipts by source and payments by type for both operating and capital, broken down per month for the budget year, and shown in total for the following two years.

Section 11 - Adjustments to capital expenditure

As already mentioned in the executive summary; the capital budget was adjusted upwards from R 39,742 million to R 43,709 million.

The Capital details are shown in Annexure 1:

- Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)
- Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification)
- Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class
- Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class
- Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class
- Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget

Section 12 - Other supporting documents

Apart from all the supporting tables as Annexure 1 (Supporting tables SB1 to SB20) there are no other supporting documents included.

QUALITY CERTIFICATE

I, Dr SW Vatala, the Municipal Manager of Emalahleni Municipality, hereby certifies that:

☒

the monthly budget statement;

☒

quarterly report on the implementation of the budget;

☒

mid-year budget and performance assessment;

☒

2013/14 Adjustment Budget

has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: SITEMBELE W. VATALA

Municipal Manager of Emalahleni Municipality (EC136)

Signature: _____



Date: 17 FEB. 2014

Annexure 1

Supporting Table

ADJUSTMENT BUDGET 2013/2014

Table SB1 -

EC136 Emalahleni (Ec) - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 21/02/2014

EC136 Emlahleni (Ec) - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 21/02/2014												Budget Year +1 2014/15	Budget Year +2 2015/16
Description	Ref	Budget Year 2013/14									Adjusted Budget	Adjusted Budget	
		Original Budget	Prior Adjusted 6 A1	Accum, Funds 7 B	Multi-year capital 8 C	Unfore, Unavoid, 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H			
A													
R thousands													
REVENUE ITEMS													
Property rates													
Total Property Rates		5 200						(2 700)	(2 700)	2 500	5 450	5 661	
less Revenue Foregone		525								525	550	572	
Net Property Rates		4 675						(2 700)	(2 700)	1 975	4 899	5 089	
Service charges - electricity revenue													
Total Service charges - electricity revenue		6 485						671	671	7 156	8 706	7 059	
less Revenue Foregone													
Net Service charges - electricity revenue		6 485						671	671	7 156	8 706	7 059	
Service charges - water revenue													
Total Service charges - water revenue		3 839						(1 010)	(1 010)	2 829	4 024	4 180	
less Revenue Foregone													
Net Service charges - water revenue		3 839						(1 010)	(1 010)	2 829	4 024	4 180	
Service charges - sanitation revenue													
Total Service charges - sanitation revenue		3 412						(181)	(181)	3 230	3 576	3 714	
less Revenue Foregone													
Net Service charges - sanitation revenue		3 412						(181)	(181)	3 230	3 576	3 714	
Service charges - refuse revenue													
Total refuse removal revenue		4 200						(1 200)	(1 200)	3 000	4 402	4 572	
Total landfill revenue													
less Revenue Foregone													
Net Service charges - refuse revenue		4 200						(1 200)	(1 200)	3 000	4 402	4 572	
Other Revenue By Source													
Fuel levy													
Other revenue	3	33 128						1 278	1 278	34 406	34 718	36 055	
Total 'Other' Revenue	1	33 128						1 278	1 278	34 406	34 718	36 055	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		28 223						6 789	6 789	35 012	29 554	30 700	
Pension and UIF Contributions		3 713						1 133	1 133	4 846	3 892	4 043	
Medical Aid Contributions		1 175						253	253	1 428	1 231	1 279	
Overtime		1 121						331	331	1 452	1 175	1 220	
Performance Bonus		320						(320)	(320)		335	348	
Motor Vehicle Allowance		207						464	464	671	217	225	
Cellphone Allowance		335						40	40	376	351	365	
Housing Allowances		23						54	54	77	24	25	
Other benefits and allowances		2 405						1 726	1 726	4 131	2 546	2 644	
Payments in lieu of leave		613						1 513	1 513	2 326	852	885	
Long service awards		377						(377)	(377)		395	410	
Post-retirement benefit obligations		562						(562)	(562)		589	612	
sub-total	4	39 274						11 044	11 044	50 318	41 159	42 756	
Less: Employees costs capitalised to PPE													
Total Employee related costs	1	39 274						11 044	11 044	50 318	41 159	42 756	
Contributions recognised - capital													
List contributions by contract													
Total Contributions recognised - capital													
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		22 695						(432)	(432)	22 263	23 784	24 707	
Lease amortisation								172	172	172			
Capital asset impairment													
Depreciation resulting from revaluation of PPE													
Total Depreciation & asset impairment	1	22 695						(260)	(260)	22 435	23 784	24 707	
Bulk purchases													
Electricity		12 291						3 675	3 675	15 966	12 881	13 381	
Water													
Total bulk purchases	1	12 291						3 675	3 675	15 966	12 881	13 381	
Contracted services													
List services provided by contract		2 051						2 614	2 614	4 665	2 149	2 233	
sub-total	1	2 051						2 614	2 614	4 665	2 149	2 233	
Allocations to organs of state:													
Electricity													
Water													
Sanitation													
Other													
Total contracted services		2 051						2 614	2 614	4 665	2 149	2 233	
Other Expenditure By Type													
Repairs and maintenance													
Collection costs													
Contributions to 'other' provisions								(130)	(130)	1 254	1 450	1 507	
Consultant fees		1 384						54	54	2 554	2 620	2 722	
Audit fees		2 500						(8 657)	(8 657)	52 772	64 377	66 875	
General expenses		61 429											
Total Other Expenditure	3,5 1	65 313						(8 733)	(8 733)	56 580	68 448	71 103	

ADJUSTMENT BUDGET 2013/2014

Table SB2 -

EC136 Emalahleni (Ec) - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 21/02/2014

Budget Year 2013/14											Budget Year +1 2014/15	Budget Year +2 2015/16
Description	Ref	Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Call investment deposits								(20 000)	(20 000)	30 000	24 000	44 000
Call deposits < 90 days		50 000										
Other current investments > 90 days		-						-	-	-	-	-
Total Call investment deposits	1	50 000	-	-	-	-	-	(20 000)	(20 000)	30 000	24 000	44 000
Consumer debtors								57 019	57 019	90 037	95 037	100 037
Consumer debtors		33 018										
Less: provision for debt impairment		31 246						52 329	52 329	83 576	87 840	92 269
Total Consumer debtors	1	1 772	-	-	-	-	-	4 689	4 689	6 461	7 197	7 768
Debt impairment provision								53 241	53 241	80 419	83 576	87 840
Balance at the beginning of the year		27 178										
Contributions to the provision		4 069						(912)	(912)	3 157	4 264	4 429
Bad debts written off		-								-	-	-
Balance at end of year		31 246	-	-	-	-	-	52 329	52 329	83 576	87 840	92 269
Property, plant & equipment								204 362	204 362	490 979	527 291	560 483
PPE at cost/valuation (excl. finance leases)		286 817										
Leases recognised as PPE		-						167	167	167	167	167
Less: Accumulated depreciation	2	30 537						(116 932)	(116 932)	(86 395)	(110 179)	(134 887)
Total Property, plant & equipment	1	256 080	-	-	-	-	-	321 461	87 597	404 751	417 279	425 763
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								1 803	1 803	6 885	6 885	6 885
Creditors		5 082										
Unspent conditional grants and receipts		-						5 873	5 873	5 873	5 873	5 873
VAT		-						(2 165)	(2 165)	(2 165)	(2 165)	(2 165)
Total Trade and other payables	1	5 082	-	-	-	-	-	5 511	5 511	10 593	10 593	10 593
Non current liabilities - Borrowing	3											
Borrowing		-						-	-	-	-	-
Finance leases (including PPP asset element)		-						852	852	852	852	852
Total Non current liabilities - Borrowing		-	-	-	-	-	-	852	852	852	852	852
Provisions - non current								(2 325)	(2 325)	4 841	4 841	4 841
Retirement benefits		7 188										
List other major items		-								-	-	-
Refuse landfill site rehabilitation		140						4 611	4 611	4 751	4 751	4 751
Other		-						-	-	-	-	-
Total Provisions - non current		7 306	-	-	-	-	-	2 286	2 286	9 592	9 592	9 592
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)								119 028	119 028	446 323	447 465	476 183
Accumulated surplus/(Deficit) - opening balance		327 295										
Appropriations to Reserves		4 986						(4 986)	(4 986)	-	-	-
Transfers from Reserves		-						-	-	-	-	-
Depreciation offsets		-						-	-	-	-	-
Other adjustments		-						-	-	-	-	-
Accumulated Surplus/(Deficit)	1	332 281	-	-	-	-	-	114 042	114 042	446 323	447 465	476 183
Reserves												
Housing Development Fund		-						-	-	-	-	-
Capital replacement		-						-	-	-	-	-
Self-insurance		-						-	-	-	-	-
Other reserves (list)		-						-	-	-	-	-
Revaluation		-						-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	332 281	-	-	-	-	-	114 042	114 042	446 323	447 465	476 183

Table SB3 -

No Information is available for this table.

ADJUSTMENT BUDGET 2013/2014

Table SB4 -

EC136 Emalahleni (Ec) - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 21/02/2014

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.2%	0.3%	0.0%	0.2%	0.0%	0.1%	0.2%	0.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	51.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	271.0%	503.4%	316.8%	604.3%	0.0%	252.3%	193.2%	310.9%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	271.0%	503.4%	0.0%	1564.1%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	64.6%	265.9%	231.9%	5.7	0.0	1.9	1.5	2.6
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	86.2%	-18.7%	30.0%					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	86.2%	-18.7%	13.9%	3.5%	0.0%	6.5%	4.1%	3.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	57.9%	29.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash		9.6%	15.3%	15.0%	11.8%	0.0%	32.3%	41.4%	23.4%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.1%	32.4%	31.9%	23.4%	0.0%	31.4%	23.7%	21.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.5%	0.0%	0.0%	9.5%	0.0%	7.6%	9.7%	8.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	16.3%	15.1%	13.8%	0.0%	14.1%	13.9%	12.4%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	183.7%	2119.0%	679.6%	15577.8%	0.0%	15153.0%	15715.7%	16325.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	629.8%	198.7%	163.7%	1.1%	0.0%	4.0%	4.1%	3.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	872.3%	402.7%	526.0%	0.3	0.0	0.2	0.2	0.3

Table SB5 -

No information is Available for this table

ADJUSTMENT BUDGET 2013/2014

Table SB6 -

EC136 Emalahleni (Ec) - Supporting Table SB6 Adjustments Budget - funding measurement - 21/02/2014

Description	Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	43 757	42 428	42 961	42 961	-	31 725	24 546	44 209
Cash + investments at the yr end less applications - R'000	2	18(1)b	(10 999)	46 315	89 527	89 527	-	20 020	11 399	31 451
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	0	0	-	0	0	0
Surplus/(Deficit) excluding depreciation offsets; R'000	4	18(1)	24 701	(53 534)	4 986	4 986	-	(117)	5 350	28 147
Service charge rev % change - macro CPI target exclusive	5	18(1)a,(2)	-6.9%	103.2%	0.0%	0.0%	0.0%	0.0%	24.3%	-2.1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	-18.7%	36.0%	66.4%	66.4%	0.0%	0.0%	-5.4%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	83.5%	239.6%	17.6%	17.6%	0.0%	16.8%	17.6%	17.6%
Capital payments % of capital expenditure	8	18(1)c;19	0.0%	83.5%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl, transfers)	9	18(1)c	0.0%	51.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	64.5%	-36.1%					-31.2%	7.9%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%					0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.1%	0.0%	0.0%	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%	0.0%	0.0%	0.0%

ADJUSTMENT BUDGET 2013/2014

Table SB7 -

EC136 Emalahleni (Ec) - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 21/02/2014

Description	Ref	Budget Year 2013/14						Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget
R thousands		A	7	8	9	10	11	12	
			A1	B	C	D	E	F	
RECEIPTS:	1, 2								
Operating Transfers and Grants									
National Government:		103 653	-	-	-	(10 244)	(10 244)	93 409	108 022
Local Government Equitable Share	3	78 749	-	-	-	-	-	78 749	92 189
Finance Management		1 650	-	-	-	-	-	1 650	1 800
Municipal Systems Improvement		890	-	-	-	-	-	890	934
Integrated National Electrification Programme		20 000	-	-	-	(10 000)	(10 000)	10 000	10 000
EPWP Incentive		1 000	-	-	-	-	-	1 000	-
Municipal Infrastructure Grant (MIG)		1 364	-	-	-	(244)	(244)	1 120	3 099
Provincial Government:		572	-	-	-	612	612	1 184	599
		-	-	-	-	-	-	-	-
	4	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	5	572	-	-	-	612	612	1 184	599
District Municipality:		-	-	-	-	3 957	3 957	3 957	-
[insert description]		-	-	-	-	3 957	3 957	3 957	-
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	104 225	-	-	-	(5 675)	(5 675)	98 550	108 622
Capital Transfers and Grants									
National Government:		25 917	-	-	-	2 221	2 221	28 138	29 441
Municipal Infrastructure Grant (MIG)		25 917	-	-	-	2 221	2 221	28 138	29 441
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	25 917	-	-	-	2 221	2 221	28 138	29 441
TOTAL RECEIPTS OF TRANSFERS & GRANTS		130 142	-	-	-	(3 454)	(3 454)	126 688	138 063

ADJUSTMENT BUDGET 2013/2014

Table SB8 -

EC136 Emalahleni (Ec) - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 21/02/2014

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	+1 2014/15	+2 2015/16
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	2	3	4	5	6	7	Budget	Budget
			A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		103 653	-	-	-	(10 244)	(10 244)	93 409	108 022	133 895
Local Government Equitable Share		78 749				-	-	78 749	92 189	117 658
Finance Management		1 850				-	-	1 650	1 800	1 950
Municipal Systems Improvement		890				-	-	890	934	967
Integrated National Electrification Programme		20 000				(10 000)	(10 000)	10 000	10 000	10 000
EPWP Incentive		1 000				-	-	1 000	-	-
Municipal Infrastructure Grant (MIG)		1 364				(244)	(244)	1 120	3 099	3 320
Provincial Government:		572	-	-	-	612	612	1 184	599	623
Other transfers and grants [insert description]		572				612	612	1 184	599	623
District Municipality:		-	-	-	-	3 957	3 957	3 957	-	-
[insert description]		-				3 957	3 957	3 957	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-	-
Total operating expenditure of Transfers and Grants:		104 225	-	-	-	(5 675)	(5 675)	98 550	108 622	134 518
Capital expenditure of Transfers and Grants										
National Government:		25 917	-	-	-	2 221	2 221	28 138	29 441	31 542
Municipal Infrastructure Grant (MIG)		25 917				2 221	2 221	28 138	29 441	31 542
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		25 917	-	-	-	2 221	2 221	28 138	29 441	31 542
Total capital expenditure of Transfers and Grants		130 142	-	-	-	(3 454)	(3 454)	126 688	138 063	166 060

ADJUSTMENT BUDGET 2013/2014

Table SB9 -

EC136 Emalahleni (Ec) - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 21/02/2014

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	+1 2014/15	+2 2015/16
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
		A	A1	B	C	D	E	F		
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts		103 653				(10 244)	(10 244)	93 409	108 022	133 895
Conditions met - transferred to revenue		103 653	-	-	-	(10 244)	(10 244)	93 409	108 022	133 895
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts		572				612	612	1 184	599	623
Conditions met - transferred to revenue		572	-	-	-	612	612	1 184	599	623
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts						3 957	3 957	3 957		
Conditions met - transferred to revenue		-	-	-	-	3 957	3 957	3 957		
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		104 225	-	-	-	(5 675)	(5 675)	98 550	108 622	134 518
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts		25 917				2 221	2 221	28 138	29 441	31 542
Conditions met - transferred to revenue		25 917	-	-	-	2 221	2 221	28 138	29 441	31 542
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts							-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts							-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		-					-	-	-	-
Current year receipts							-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		25 917	-	-	-	2 221	2 221	28 138	29 441	31 542
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		130 142	-	-	-	(3 454)	(3 454)	126 688	138 063	166 060
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

ADJUSTMENT BUDGET 2013/2014

Table SB10 -

EC136 Emalahleni (Ec) - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 21/02/2014

EC136 Emalahleni (Ec) - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 21/02/2014											Budget Year #1 2014/15	Budget Year #2 2015/16
Description	Ref	Budget Year 2013/14										
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash transfers to other municipalities												
(insert description)	1											
(insert description)												
(insert description)												
TOTAL ALLOCATIONS TO MUNICIPALITIES:												
Cash transfers to Entities/Other External Mechanisms												
(insert description)	2											
(insert description)												
(insert description)												
TOTAL ALLOCATIONS TO ENTITIES/EMS*												
Cash transfers to other Organs of State												
(insert description)	3											
(insert description)												
(insert description)												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:												
Cash transfers to other Organisations												
(insert description)	4											
(insert description)												
(insert description)												
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:												
TOTAL CASH TRANSFERS	5											
Non-cash transfers to other municipalities												
(insert description)	1											
(insert description)												
(insert description)												
TOTAL ALLOCATIONS TO MUNICIPALITIES:												
Non-cash transfers to Entities/Other External Mechanisms												
(insert description)	2											
(insert description)												
(insert description)												
TOTAL ALLOCATIONS TO ENTITIES/EMS*												
Non-cash transfers to other Organs of State												
(insert description)	3											
(insert description)												
(insert description)												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:												
Non-cash transfers to other Organisations												
(insert description)	4											
(insert description)												
(insert description)												
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:												
TOTAL NON-CASH TRANSFERS	5											
TOTAL TRANSFERS												

ADJUSTMENT BUDGET 2013/2014

Table SB11 -

EC136 Emalaheni (Ec) - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 21/02/2014

Summary of remuneration	Ref	Budget Year 2013/14									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5	6	7	8	9	10	11	12	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		10 297						(556)	(556)	9 740	-5.4%
Pension and UIF Contributions		-						-	-	-	
Medical Aid Contributions		-						-	-	-	
Overtime		-						-	-	-	
Performance Bonus		-						-	-	-	
Motor Vehicle Allowance		-						-	-	-	
Cellphone Allowance		-						-	-	-	
Housing Allowances		-						-	-	-	
Other benefits and allowances		-						-	-	-	
Board Fees		-						-	-	-	
Payments in lieu of leave		-						-	-	-	
Long service awards		-						-	-	-	
Post-retirement benefit obligations	5	-						-	-	-	
Sub Total - Councillors		10 297	-	-	-	-	-	(556)	(556)	9 740	-5.4%
% increase											
Senior Managers of the Municipality											
Basic Salaries and Wages		6 479						(439)	(439)	6 039	-6.8%
Pension and UIF Contributions		-						-	-	-	
Medical Aid Contributions		-						-	-	-	
Overtime		-						-	-	-	
Performance Bonus		320						(320)	(320)	-	
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 Municipality		6 798	-	-	-	-	-	(759)	(759)	6 039	-11.2%
% increase											
Other Municipal Staff											
Basic Salaries and Wages		21 745						7 228	7 228	28 973	33.2%
Pension and UIF Contributions		3 713						1 133	1 133	4 846	30.5%
Medical Aid Contributions		1 175						253	253	1 428	21.5%
Overtime		1 121						331	331	1 452	29.5%
Performance Bonus		-						-	-	-	
Motor Vehicle Allowance		207						464	464	671	224.4%
Cellphone Allowance		335						40	40	376	12.0%
Housing Allowances		23						54	54	77	
Other benefits and allowances		2 405						1 726	1 726	4 131	
Payments in lieu of leave		562						(562)	(562)	-	
Long service awards		813						1 513	1 513	2 326	186.1%
Post-retirement benefit obligations	5	377						(377)	(377)	-	
Sub Total - Other Municipal Staff		32 476	-	-	-	-	-	11 803	11 803	44 279	36.3%
% increase											
Total Municipal Entities		49 571	-	-	-	-	-	10 487	10 487	60 059	21.2%
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		49 571	-	-	-	-	-	10 487	10 487	60 059	21.2%
% increase											
TOTAL MANAGERS AND STAFF		39 274	-	-	-	-	-	11 044	11 044	50 318	28.1%

ADJUSTMENT BUDGET 2013/2014

Table SB12-

EC136 Emalahleni (Ec) - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 21/02/2014

EC/136 Emalahleni (Ec) - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 21/02/2014																
Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
														Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Executive and Council		445	445	445	445	445	445	463	463	463	463	463	463	5 446	6 204	6 442
Vote 2 - Budget and Treasury		7 103	7 103	7 103	7 103	7 103	7 103	6 728	6 728	6 728	6 728	6 728	6 728	82 986	98 599	124 397
Vote 3 - Corporate Services		0	0	0	0	0	0	4	4	4	4	4	22	0	0	0
Vote 4 - Community and Social Services		529	529	529	529	529	529	441	441	441	441	441	441	5 823	6 659	6 917
Vote 5 - IPED		1	1	1	1	1	1	499	499	499	499	499	2 998	12	13	13
Vote 6 - Technical Services		7 548	7 548	7 548	7 548	7 548	7 548	6 683	6 683	6 683	6 683	6 683	85 386	85 192	89 068	89 068
Vote 15 -													-	-	-	-
Total Revenue by Vote		15 625	15 625	15 625	15 625	15 625	15 625	14 818	14 818	14 818	14 818	14 818	14 818	182 661	196 667	226 637
Expenditure by Vote																
Vote 1 - Executive and Council		1 976	1 976	1 976	1 976	1 976	1 976	2 585	2 585	2 585	2 585	2 585	2 585	27 371	24 855	25 819
Vote 2 - Budget and Treasury		1 699	1 699	1 699	1 699	1 699	1 699	1 800	1 800	1 800	1 800	1 800	1 800	20 994	21 365	22 194
Vote 3 - Corporate Services		1 268	1 268	1 268	1 268	1 268	1 268	984	984	984	984	984	984	13 513	15 950	16 569
Vote 4 - Community and Social Services		1 857	1 857	1 857	1 857	1 857	1 857	1 146	1 146	1 146	1 146	1 146	1 146	18 017	23 355	24 261
Vote 5 - IPED		855	855	855	855	855	855	1 365	1 365	1 365	1 365	1 365	1 365	13 319	10 755	11 172
Vote 6 - Technical Services		7 567	7 567	7 567	7 567	7 567	7 567	7 361	7 361	7 361	7 361	7 361	7 361	89 564	95 038	98 675
Vote 15 -													-	-	-	-
Total Expenditure by Vote		15 222	15 222	15 222	15 222	15 222	15 222	15 241	15 241	15 241	15 241	15 241	15 241	182 778	191 317	198 690
Surplus/ (Deficit)		403	403	403	403	403	403	(422)	(422)	(422)	(422)	(422)	(422)	(117)	5 350	28 147

ADJUSTMENT BUDGET 2013/2014

Table SB13 -

EC136 Emalahleni (Ec) - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 21/02/2014

Description - Standard classification		Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	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			7 560	7 560	7 560	7 560	7 560	7 560	7 183	7 183	7 183	7 183	7 183	7 183	88 454	104 804	130 839
Executive and council			445	445	445	445	445	445	463	463	463	463	463	463	5 446	6 204	6 442
Budget and treasury office			7 115	7 115	7 115	7 115	7 115	7 115	6 716	6 716	6 716	6 716	6 716	6 716	82 986	98 599	124 397
Corporate services			0	0	0	0	0	0	4	4	4	4	4	4	22	0	0
Community and public safety			85	85	85	85	85	85	247	247	247	247	247	247	1 988	1 064	1 105
Community and social services			84	84	84	84	84	84	191	191	191	191	191	191	1 653	1 062	1 103
Sport and recreation			0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	-	2	2
Public safety			-	-	-	-	-	-	45	45	45	45	45	45	270	-	-
Housing			-	-	-	-	-	-	11	11	11	11	11	11	65	-	-
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			2 361	2 361	2 361	2 361	2 361	2 361	3 432	3 432	3 432	3 432	3 432	3 432	34 754	30 919	33 077
Planning and development			1	1	1	1	1	1	488	488	488	488	488	488	2 933	12	13
Road transport			2 360	2 360	2 360	2 360	2 360	2 360	2 944	2 944	2 944	2 944	2 944	2 944	31 821	30 907	33 064
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services			5 621	5 621	5 621	5 621	5 621	5 621	3 924	3 924	3 924	3 924	3 924	3 924	57 275	59 735	61 664
Electricity			2 167	2 167	2 167	2 167	2 167	2 167	1 478	1 478	1 478	1 478	1 478	1 478	21 869	16 297	16 541
Water			2 036	2 036	2 036	2 036	2 036	2 036	2 052	2 052	2 052	2 052	2 052	2 052	24 528	25 606	26 599
Waste water management			985	985	985	985	985	985	165	165	165	165	165	165	6 898	12 383	12 863
Waste management			433	433	433	433	433	433	230	230	230	230	230	230	3 980	5 450	5 661
Other			12	12	12	12	12	12	20	20	20	20	20	20	190	145	151
Total Revenue - Standard			15 638	15 638	15 638	15 638	15 638	15 638	14 806	14 806	14 806	14 806	14 806	14 806	182 661	196 667	226 837
Expenditure - Standard																	
Governance and administration			4 944	4 944	4 944	4 944	4 944	4 944	5 369	5 369	5 369	5 369	5 369	5 369	61 878	62 170	64 582
Executive and council			1 976	1 976	1 976	1 976	1 976	1 976	2 585	2 585	2 585	2 585	2 585	2 585	27 371	24 855	25 819
Budget and treasury office			1 699	1 699	1 699	1 699	1 699	1 699	1 800	1 800	1 800	1 800	1 800	1 800	20 994	21 365	22 194
Corporate services			1 268	1 268	1 268	1 268	1 268	1 268	984	984	984	984	984	984	13 513	15 950	16 569
Community and public safety			2 264	2 264	2 264	2 264	2 264	2 264	2 703	2 703	2 703	2 703	2 703	2 703	29 801	28 474	29 579
Community and social services			1 100	1 100	1 100	1 100	1 100	1 100	682	682	682	682	682	682	10 692	13 832	14 369
Sport and recreation			29	29	29	29	29	29	136	136	136	136	136	136	991	369	384
Public safety			996	996	996	996	996	996	1 748	1 748	1 748	1 748	1 748	1 748	16 464	12 528	13 014
Housing			139	139	139	139	139	139	137	137	137	137	137	137	1 655	1 745	1 812
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			2 176	2 176	2 176	2 176	2 176	2 176	4 680	4 680	4 680	4 680	4 680	4 680	41 140	27 251	28 257
Planning and development			716	716	716	716	716	716	1 228	1 228	1 228	1 228	1 228	1 228	11 664	9 010	9 359
Road transport			1 460	1 460	1 460	1 460	1 460	1 460	3 453	3 453	3 453	3 453	3 453	3 453	29 475	18 241	18 898
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services			5 779	5 779	5 779	5 779	5 779	5 779	2 475	2 475	2 475	2 475	2 475	2 475	49 528	72 682	75 502
Electricity			2 096	2 096	2 096	2 096	2 096	2 096	(63)	(63)	(63)	(63)	(63)	(63)	12 197	26 356	27 379
Water			2 031	2 031	2 031	2 031	2 031	2 031	2 057	2 057	2 057	2 057	2 057	2 057	24 531	25 545	26 536
Waste water management			984	984	984	984	984	984	166	166	166	166	166	166	6 898	12 369	12 849
Waste management			669	669	669	669	669	669	315	315	315	315	315	315	5 902	8 412	8 738
Other			59	59	59	59	59	59	13	13	13	13	13	13	433	741	770
Total Expenditure - Standard			15 222	15 222	15 222	15 222	15 222	15 222	15 241	15 241	15 241	15 241	15 241	15 241	182 778	191 317	198 690
Surplus/ (Deficit) 1.			415	415	415	415	415	415	(435)	(435)	(435)	(435)	(435)	(435)	(117)	5 350	28 147

ADJUSTMENT BUDGET 2013/2014

Table SB14 -

EC136 Emalahleni (Ec) - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 21/02/2014

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		390	390	390	390	390	390	(60)	(60)	(60)	(60)	(60)	(60)	1 975	4 899	5 089
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		540	540	540	540	540	540	652	652	652	652	652	652	7 156	6 796	7 059
Service charges - water revenue		320	320	320	320	320	320	152	152	152	152	152	152	2 829	4 024	4 180
Service charges - sanitation revenue		284	284	284	284	284	284	254	254	254	254	254	254	3 230	3 576	3 714
Service charges - refuse		350	350	350	350	350	350	150	150	150	150	150	150	3 000	4 402	4 572
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		41	41	41	41	41	41	57	57	57	57	57	57	586	514	534
Interest earned - external investments		126	126	126	126	126	126	211	211	211	211	211	211	2 025	1 588	1 650
Interest earned - outstanding debtors		358	358	358	358	358	358	469	469	469	469	469	469	4 950	4 483	4 657
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	-	0	0
Licences and permits		18	18	18	18	18	18	62	62	62	62	62	62	484	231	240
Agency services		98	98	98	98	98	98	101	101	101	101	101	101	1 200	1 238	1 286
Transfers recognised - operational		8 685	8 685	8 685	8 685	8 685	8 685	7 740	7 740	7 740	7 740	7 740	7 740	98 550	107 072	132 858
Other revenue		2 717	2 717	2 717	2 717	2 717	2 717	2 930	2 930	2 930	2 930	2 930	3 455	34 406	34 718	36 065
Gains on disposal of PPE		13	13	13	13	13	13	(13)	(13)	(13)	(13)	(13)	(13)	-	157	163
Total Revenue		13 939	13 939	13 939	13 939	13 939	13 939	12 705	12 705	12 705	12 705	12 705	13 230	160 390	173 698	202 069
Expenditure By Type																
Employee related costs		3 273	3 273	3 273	3 273	3 273	3 273	5 114	5 114	5 114	5 114	5 114	5 114	50 318	41 159	42 756
Remuneration of councillors		858	858	858	858	858	858	785	785	785	785	785	785	9 740	10 791	11 210
Debt impairment		339	339	339	339	339	339	187	187	187	187	187	187	3 156	4 264	4 429
Depreciation & asset impairment		1 891	1 891	1 891	1 891	1 891	1 891	1 848	1 848	1 848	1 848	1 848	1 848	22 435	23 784	24 707
Finance charges		32	32	32	32	32	32	(4)	(4)	(4)	(4)	(4)	(4)	170	408	424
Bulk purchases		1 024	1 024	1 024	1 024	1 024	1 024	1 637	1 637	1 637	1 637	1 637	1 637	15 966	12 881	13 381
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		171	171	171	171	171	171	607	607	607	607	607	607	4 665	2 149	2 233
Grants and subsidies		2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	2 696	(4 041)	25 614	33 904
Other expenditure		5 443	5 443	5 443	5 443	5 443	5 443	3 987	3 987	3 987	3 987	3 987	3 987	56 580	68 448	71 103
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		15 728	15 728	15 728	15 728	15 728	15 728	16 836	16 836	16 836	16 836	16 836	10 099	188 845	197 789	205 464
Surplus/(Deficit)		(1 788)	(1 788)	(1 788)	(1 788)	(1 788)	(1 788)	(4 132)	(4 132)	(4 132)	(4 132)	(4 132)	3 131	(28 255)	(24 092)	(3 395)
Transfers recognised - capital		2 160	2 160	2 160	2 160	2 160	2 160	2 530	2 530	2 530	2 530	2 530	2 530	28 138	29 441	31 542
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		372	372	372	372	372	372	(1 602)	(1 602)	(1 602)	(1 602)	(1 602)	5 661	(117)	5 350	28 147

ADJUSTMENT BUDGET 2013/2014

Table SB15 -

EC136 Emalahleni (Ec) - Supporting Table SB15 Adjustments Budget - monthly cash flow - 21/02/2014

Monthly cash flows	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		390	390	390	390	390	390	(60)	(60)	(60)	(60)	-	(121)	1 975	4 699	5 089
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		540	540	540	540	540	540	652	652	652	652	-	1 305	7 155	6 796	7 059
Service charges - water revenue		320	320	320	320	320	320	152	152	152	152	-	303	2 829	4 024	4 180
Service charges - sanitation revenue		284	284	284	284	284	284	254	254	254	254	-	508	3 230	3 576	3 714
Service charges - refuse		350	350	350	350	350	350	150	150	150	150	-	300	3 000	4 402	4 572
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		41	41	41	41	41	41	57	57	57	57	-	114	586	514	534
Interest earned - external investments		126	126	126	126	126	126	211	211	211	211	-	422	2 025	1 588	1 650
Interest earned - outstanding debtors		356	356	356	356	356	356	469	469	469	469	-	937	4 950	4 483	4 657
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		0	0	0	0	0	0	(0)	(0)	(0)	(0)	-	(0)	-	0	0
Licences and permits		18	18	18	18	18	18	62	62	62	62	-	125	484	231	240
Agency services		98	98	98	98	98	98	101	101	101	101	-	203	1 200	1 238	1 286
Transfer receipts - operational		8 685	8 685	8 685	8 685	8 685	8 685	7 740	7 740	7 740	7 740	-	15 479	98 550	107 072	132 858
Other revenue		2 761	2 761	2 761	2 761	2 761	2 761	2 974	2 974	2 974	2 974	-	5 947	34 406	34 718	36 065
Cash Receipts by Source		13 971	13 971	13 971	13 971	13 971	13 971	12 761	12 761	12 761	12 761	-	25 522	160 390	173 540	201 905
Other Cash Flows by Source																
Transfers receipts - capital		2 160	2 160	2 160	2 160	2 160	2 160	2 530	2 530	2 530	2 530	-	5 060	28 138	29 441	31 542
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		13	13	13	13	13	13	(13)	(13)	(13)	(13)	-	(25)	-	157	163
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		16 143	16 143	16 143	16 143	16 143	16 143	15 278	15 278	15 278	15 278	-	30 557	188 529	203 139	233 610
Cash Payments by Type																
Employee related costs		3 273	3 273	3 273	3 273	3 273	3 273	5 114	5 114	5 114	5 114	-	10 227	50 318	41 159	42 756
Remuneration of councillors		858	858	858	858	858	858	765	765	765	765	-	1 531	9 740	10 791	11 210
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		32	32	32	32	32	32	(4)	(4)	(4)	(4)	-	(8)	170	408	424
Bulk purchases - Electricity		1 024	1 024	1 024	1 024	1 024	1 024	1 637	1 637	1 637	1 637	-	3 273	15 956	12 881	13 381
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		171	171	171	171	171	171	607	607	607	607	-	1 213	4 665	2 149	2 233
Grants and subsidies paid - other municipalities		2 696	2 696	2 696	2 696	2 696	2 696	1 573	1 573	1 573	1 573	-	3 146	25 614	33 904	35 220
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		5 782	5 782	5 782	5 782	5 782	5 782	4 174	4 174	4 174	5 782	-	6 741	59 736	68 448	71 103
Cash Payments by Type		13 836	13 836	13 836	13 836	13 836	13 836	13 865	13 865	13 865	15 473	-	26 123	166 210	169 741	176 327
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	44 009	44 009	31 111	33 119
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		13 836	13 836	13 836	13 836	13 836	13 836	13 865	13 865	13 865	15 473	-	70 132	210 219	200 853	209 446
NET INCREASE/(DECREASE) IN CASH HELD		2 307	2 307	2 307	2 307	2 307	2 307	1 413	1 413	1 413	(194)	-	(39 575)	(21 690)	2 287	24 164
Cash/cash equivalents at the month/year beginning:		53 115	55 422	57 729	60 035	62 342	64 649	66 956	68 369	69 782	71 195	71 000	71 000	53 115	31 425	33 711
Cash/cash equivalents at the month/year end:		55 422	57 729	60 035	62 342	64 649	66 956	68 369	69 782	71 195	71 000	71 000	31 425	31 425	33 711	57 875

ADJUSTMENT BUDGET 2013/2014

Table SB16 -

EC136 Emalahleni (Ec) - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 21/02/2014

Description - Municipal Vote	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	10 538	10 538	23 124	15 422
Vote 5 - IPED		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	16 763	16 763	3 319	14 459
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	27 301	27 301	26 443	29 881
Single-year expenditure appropriation																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	2 840	2 840	4 210	210
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-	1 751	1 751	1 010	1 060
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	140	140	120	100
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	1 896	1 896	2 770	100
Vote 5 - IPED		-	-	-	-	-	-	-	-	-	-	-	2 749	2 749	1 640	1 740
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	7 332	7 332	120	100
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	16 708	16 708	9 869	3 310
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	44 009	44 009	36 312	33 191

ADJUSTMENT BUDGET 2013/2014

Table SB17 -

EC136 Emalahleni (Ec) - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 21/02/2014

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	4 731	4 731	5 340	1 370
Executive and council		-	-	-	-	-	-	-	-	-	-	-	2 840	2 840	4 210	210
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	1 751	1 751	1 010	1 060
Corporate services		-	-	-	-	-	-	-	-	-	-	-	140	140	120	100
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	9 614	9 614	19 640	8 416
Community and social services		-	-	-	-	-	-	-	-	-	-	-	4 360	4 360	11 213	5 000
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	4 054	4 054	4 397	3 000
Public safety		-	-	-	-	-	-	-	-	-	-	-	1 200	1 200	4 030	416
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	26 844	26 844	5 079	16 299
Planning and development		-	-	-	-	-	-	-	-	-	-	-	2 749	2 749	1 640	1 740
Road transport		-	-	-	-	-	-	-	-	-	-	-	24 095	24 095	3 439	14 559
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	2 820	2 820	6 254	7 106
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	2 820	2 820	6 254	7 106
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard		-	-	-	-	-	-	-	-	-	-	-	44 009	44 009	36 312	33 191

ADJUSTMENT BUDGET 2013/2014

Table SB18 -

EC136 Emalahleni (Ec) - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 21/02/2014

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted		
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget		
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Capital expenditure on new assets by Asset Class/Sub-class													
Infrastructure		11 706	-	-	-	-	-	7 060	7 060	18 765	4 869	16 119	
Infrastructure - Road transport		10 341	-	-	-	-	-	7 060	7 060	17 401	3 319	14 459	
Roads, Pavements & Bridges		10 341	-	-	-	-	-	7 060	7 060	17 401	3 319	14 459	
Storm water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Generation		-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		1 364	-	-	-	-	-	(0)	(0)	1 364	1 550	1 660	
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Transportation	2	-	-	-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	-	-	
Other	3	1 364	-	-	-	-	-	(0)	(0)	1 364	1 550	1 660	
Community		9 706	-	-	-	-	-	(1 812)	(1 812)	7 894	15 490	7 900	
Parks & gardens		350	-	-	-	-	-	550	550	900	-	-	
Sports Fields & stadia		6 892	-	-	-	-	-	(2 838)	(2 838)	4 054	4 397	3 000	
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	
Community halls		2 064	-	-	-	-	-	(0)	(0)	2 064	8 443	4 900	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-	
Security and policing		-	-	-	-	-	-	-	-	-	-	-	
Buses		-	-	-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries		-	-	-	-	-	-	476	476	476	2 650	-	
Social rental housing		-	-	-	-	-	-	-	-	-	-	-	
Other		400	-	-	-	-	-	-	-	400	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Other assets		18 330	-	-	-	-	-	(980)	(980)	17 350	15 954	9 172	
General vehicles		1 150	-	-	-	-	-	406	406	1 556	1 950	800	
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment		3 250	-	-	-	-	-	4 114	4 114	7 364	-	-	
Computers - hardware/equipment		510	-	-	-	-	-	(75)	(75)	435	500	480	
Furniture and other office equipment		6 500	-	-	-	-	-	(3 585)	(3 585)	2 915	370	330	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		6 320	-	-	-	-	-	(1 840)	(1 840)	4 480	13 134	7 562	
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	
Other		600	-	-	-	-	-	-	-	600	-	-	
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 adjus	1	39 742	-	-	-	-	-	4 267	4 267	44 009	36 312	33 191	

ADJUSTMENT BUDGET 2013/2014

EC136 Emalahleni (Ec) - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 21/02/2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjus. 12 F	Total Adjus. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
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	-	-	-	-	-	-	-	-	-	-	-

ADJUSTMENT BUDGET 2013/2014

EC136 Emalahleni (Ec) - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 21/02/2014

Description		Ref	Budget Year 2013/14									Budget Year	Budget Year	
			Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore, Unavoid, 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	+1 2014/15 Adjusted Budget	+2 2015/16 Adjusted Budget	
R thousands														
Repairs and maintenance expenditure by Asset Class/Sub-class														
Infrastructure			7 948	-	-	-	-	-	(2 011)	(2 011)	5 937	8 329	8 652	
Infrastructure - Road transport			836	-	-	-	-	-	561	561	1 397	876	910	
Roads, Pavements & Bridges			557	-	-	-	-	-	540	540	1 097	584	607	
Storm water			279	-	-	-	-	-	21	21	300	292	303	
Infrastructure - Electricity			966	-	-	-	-	-	357	357	1 323	1 012	1 052	
Generation			-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticulation			323	-	-	-	-	-	-	-	323	339	352	
Street Lighting			643	-	-	-	-	-	357	357	1 000	674	700	
Infrastructure - Water			3 872	-	-	-	-	-	(1 013)	(1 013)	2 859	4 058	4 216	
Dams & Reservoirs			-	-	-	-	-	-	-	-	-	-	-	
Water purification			-	-	-	-	-	-	-	-	-	-	-	
Reticulation			3 872	-	-	-	-	-	(1 013)	(1 013)	2 859	4 058	4 216	
Infrastructure - Sanitation			2 273	-	-	-	-	-	(1 916)	(1 916)	357	2 382	2 475	
Reticulation			2 273	-	-	-	-	-	(1 916)	(1 916)	357	2 382	2 475	
Sewerage purification			-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-	
Refuse			-	-	-	-	-	-	-	-	-	-	-	
Transportation		2	-	-	-	-	-	-	-	-	-	-	-	
Gas			-	-	-	-	-	-	-	-	-	-	-	
Other		3	-	-	-	-	-	-	-	-	-	-	-	
Community			342	-	-	-	-	-	188	188	531	359	373	
Parks & gardens			87	-	-	-	-	-	(53)	(53)	33	91	95	
Sports Fields & stadia			47	-	-	-	-	-	(7)	(7)	40	49	51	
Swimming pools			-	-	-	-	-	-	-	-	-	-	-	
Community halls			-	-	-	-	-	-	-	-	-	-	-	
Libraries			-	-	-	-	-	-	-	-	-	-	-	
Recreational facilities			-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency			-	-	-	-	-	-	-	-	-	-	-	
Security and policing			-	-	-	-	-	-	-	-	-	-	-	
Buses			-	-	-	-	-	-	-	-	-	-	-	
Clinics			-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries			-	-	-	-	-	-	-	-	-	-	-	
Cemeteries			143	-	-	-	-	-	214	214	357	-	-	
Social rental housing			-	-	-	-	-	-	-	-	-	150	156	
Other			66	-	-	-	-	-	(66)	(66)	-	69	71	
Heritage assets			-	-	-	-	-	-	-	-	-	-	-	
Buildings			-	-	-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-	-	
Investment properties			-	-	-	-	-	-	-	-	-	-	-	
Housing development			-	-	-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-	-	
Other assets			7 705	-	-	-	-	-	(1 931)	(1 931)	5 773	8 074	8 388	
General vehicles			3 730	-	-	-	-	-	(2 819)	(2 819)	911	3 909	4 061	
Specialised vehicles		18	-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment			1 256	-	-	-	-	-	1 446	1 446	2 702	1 316	1 367	
Computers - hardware/equipment			33	-	-	-	-	-	(21)	(21)	12	35	36	
Furniture and other office equipment			296	-	-	-	-	-	(180)	(180)	116	310	322	
Abattoirs			-	-	-	-	-	-	-	-	-	-	-	
Markets			-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings			2 390	-	-	-	-	-	(358)	(358)	2 032	2 504	2 601	
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 Repairs and Maintenance Expenditure to be adjusted			1	15 995	-	-	-	-	-	(3 754)	(3 754)	12 241	16 762	17 413

ADJUSTMENT BUDGET 2013/2014

EC136 Emalahleni (Ec) - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 21/02/2014

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15 Adjusted Budget	+2 2015/16 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		20 283	-	-	-	-	-	(260)	(260)	20 023	21 256	22 081
Infrastructure - Road transport		19 387	-	-	-	-	-	(260)	(260)	19 127	20 318	21 106
Roads, Pavements & Bridges		19 387	-	-	-	-	-	(260)	(260)	19 127	20 318	21 106
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		496	-	-	-	-	-	0	0	496	520	540
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		496	-	-	-	-	-	0	0	496	520	540
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		400	-	-	-	-	-	(0)	(0)	400	419	435
Refuse		200	-	-	-	-	-	-	-	200	210	218
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	200	-	-	-	-	-	(0)	(0)	200	209	217
Community		1 298	-	-	-	-	-	(0)	(0)	1 298	1 361	1 414
Parks & gardens		37	-	-	-	-	-	(0)	(0)	37	39	41
Sports Fields & stadia		922	-	-	-	-	-	0	0	922	966	1 004
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		104	-	-	-	-	-	(0)	(0)	104	110	114
Libraries		5	-	-	-	-	-	(0)	(0)	5	5	5
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		230	-	-	-	-	-	0	0	230	241	250
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		104	-	-	-	-	-	(0)	(0)	104	109	113
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		104	-	-	-	-	-	(0)	(0)	104	109	113
Other assets		853	-	-	-	-	-	0	0	853	894	928
General vehicles		304	-	-	-	-	-	0	0	304	318	330
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		10	-	-	-	-	-	0	0	10	10	11
Computers - hardware/equipment		193	-	-	-	-	-	(0)	(0)	193	202	210
Furniture and other office equipment		195	-	-	-	-	-	(0)	(0)	195	205	213
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		145	-	-	-	-	-	0	0	145	152	158
Other Buildings		6	-	-	-	-	-	0	0	6	6	6
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		157	-	-	-	-	-	0	0	157	164	171
Computers - software & programming		157	-	-	-	-	-	0	0	157	164	171
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	22 695	-	-	-	-	-	(261)	(261)	22 435	23 784	24 707

EC136 Emalahleni (Ec) - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 21/02/2014

[illegible]

1. List all projects where approved budgets have been adjusted

3. As per Budget Table A

4. **Asset category and sub-category must be selected from Budget Table SA3**

6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MPRR.