



BUDGET ADJUSTMENT

2022/2023

VISION: TO BE A CENTRE OF EXCELLENCE AND INNOVATION

VISION

“ To be a centre of excellence and innovation”

MISSION STATEMENT

“Providing affordable, accessible and sustainable quality service, enhancing community participation and creating a climate”

CORE VALUES

In pursuance of our Vision and Mission, we adopted the following core values:

. Accountability

.Excellence

.Responsiveness

.Transparency

. Integrity

Innovative

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PART 1 – ADJUSTED BUDGET 2022/2023

DIRECTORATE : CORPORATE SERVICES

MEMO

TO	:	ACTING CHIEF FINANCIAL OFFICER
FROM	:	ACTING EXECUTIVE DIRECTOR : CORPORATE SERVICES
OUR REF.	:	6/1/3/1/9/AD5
YOUR REF.	:	
REFER TO	:	MS. L. GUMEDE
DATE	:	28 FEBRUARY 2023

ADJUSTMENT BUDGET FOR THE 2022/2023 FINANCIAL YEAR:

The Council resolved at a meeting held on 23 February 2023 with regard to item A.190/22-23 as follows:

1. That the Adjustment Budget for the 2022/2023 financial year be approved in accordance with Section 28 of the Municipal Finance Management Act, Act 56 of 2003 (as amended) as per the following detailed Adjustment Budget tables:
 - 1.1 Table B1: Adjusted Budget summary;
 - 1.2 Table B2: Adjusted Budget on financial performance by Standard classification;
 - 1.3 Table B3: Adjusted budget of financial performance by vote;
 - 1.4 Table B4: Adjusted Budget on financial performance revenue by source and expenditure by type;
 - 1.5 Table B5: Adjusted capital expenditure budget by vote and funding;
 - 1.6 Table B6: Adjusted Budget on financial position;
 - 1.7 Table B7: Adjusted Budget on cash flow;
 - 1.8 Table B8: Cash back reserves/accumulated surplus reconciliation;
 - 1.9 Table B9: Asset management; and

1.10 Table B10: Basic service delivery management;

2. that the Operational revenue and expenditure be adjusted in terms of Section 28 of the Municipal Finance Management Act, Act 56 of 2003 (as amended);
3. that the Adjustment Budget be based on an average consumer payment rate of 70% as in the original budget;
4. that the procurement of goods and services be restricted to service delivery;
5. that the implementation of the Municipal Recovery Plan and the Budget Funding Plan be fast track and a report be submitted to Council on quarterly bases on the implementation progress and milestone;
6. that the adjusted Capital Budget for the 2022/2023 be approved;
7. that an investigation conducted on contracted services to determine the necessity thereof;
8. that the reasons for overtime be investigated before the approval to work overtime and standby is granted;
9. that appointment on vacant positions be limited to critical positions, as well as positions that will improve revenue and reduce cost; and
10. that the implementation on the Revised Budget Funding Plan be accelerated.

Your prompt attention will be appreciated.



M.K.M. KUBYANA
ACTING EXECUTIVE DIRECTOR:
CORPORATE SERVICES
/LKM

Item A.190/22-23 dated 23 February 2023

Copy : The Municipal Manager

ORIGIN OF AUTHORITY	DEL. NO.	AUTHORITY / POWER
The Const. Section 160 (2)	A.1	1.1 The passing of by-laws 1.2 Imposition of tariffs, assessment rates and levies 1.3 The raising of loans 1.4 Approval of annual budget and adjustment thereto

A.190/22-23

ADJUSTMENT BUDGET FOR THE 2022/2023 FINANCIAL YEAR:

REPORT from the Executive Mayor.

Acting Chief Financial Officer.

PURPOSE:

To request Council's approval for adjustment of the 2022/2023 Medium-Term Revenue and Expenditure Framework in terms of Section 28 of the Municipal Finance Management Act, Act 56 of 2003 (as amended).

BACKGROUND:

Council approved the Operational and Capital Budget for the 2022/2023 financial year under item A.127/21-22 dated 26 May 2022. On 25 January 2022, a mid-term year Budget and Performance assessment report was submitted to the Office of the Executive Mayor, and subsequently submitted to Provincial and National Treasury. The mid-year Budget assessment resulted in the revision of the municipal budget.

Section 28 of the Municipal Finance Management Act, Act 56 of 2003 (as amended) states as follows:

- (1) *a municipality may revise an approved budget through an Adjustment Budget;*
 - (a) *an Adjustment Budget - must adjust the revenue and expenditure estimates downward if there is material under-collection of revenue during the year;*
 - (b) *may appropriate additional revenues that have become available over and above those anticipated in the Annual Budget, but only to revise or accelerate spending programme already budgeted for;*
 - (c) *may within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the Executive Mayor of the municipality;*
 - (d) *may authorize the utilization of projected savings in one vote towards spending under another vote;*

- (e) *may authorize the spending of funds that were unspent at the end of the past year, where the underspending could not reasonably have been foreseen at the time to include projected rollovers when the Annual Budget for the current year was approved by Council;*
- (f) *may correct any errors in the annual budget;*
- (g) *may provide for any other expenditure within a prescribe framework; and*
- (h) *An Adjustment Budget must be in a prescribed format.*

EXECUTIVE SUMMARY:

The format and the content of the Adjustment Budget and the supporting documentation must be in a format specified in schedule B of the Municipal Budget and Reporting Regulation. The Adjustment Budget as submitted herewith contains the applicable Adjustment Budget Schedules tables B1 to B10 and are attached as [Annexure "A"](#).

The Adjustment Budget is based on consultative process with municipal Departments, which were held in December 2022 and January 2023. The Budget Steering Committee considered the adjustment budget on 6 February 2023. The expenditure and revenue trends from July 2022 to January 2023 were used for forecast.

Below is the Mid-term assessment which was key in preparing the adjustment budget for 2022/2023 financial year:

- **MID-TERM ASSESSMENT:**

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	Midterm Actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Revenue By Source								
Property rates	683,480	806,102	806,102	353,691	403,051	(49,360)	-12%	707,382
Service charges - electricity revenue	948,449	1,323,461	1,323,461	564,648	661,731	(97,082)	-15%	1,129,296
Service charges - water revenue	503,102	564,285	564,285	217,264	282,142	(64,878)	-23%	434,528
Service charges - sanitation revenue	143,032	164,686	164,686	70,389	82,343	(11,954)	-15%	140,777
Service charges - refuse revenue	137,023	149,577	149,577	69,959	74,789	(4,830)	-6%	139,918
Rental of facilities and equipment	9,482	20,419	20,419	7,990	10,209	(2,220)	-22%	15,979
Interest earned - external investments	2,889	1,312	1,312	1,575	656	919	140%	3,150
Interest earned - outstanding debtors	274,170	324,243	324,243	176,573	162,121	14,451	9%	353,146
Dividends received	-	271	271	-	136	(136)	-100%	271
Fines, penalties and forfeits	304,017	26,582	26,582	14,852	13,291	1,561	12%	29,703
Licences and permits	405	461	461	156	231	(74)	-32%	313
Agency services	2,727	47,496	47,496	1,401	23,748	(22,346)	-94%	2,803
Transfers and subsidies	462,908	501,669	501,669	355,333	250,835	104,498	42%	501,669
Other revenue	89,021	63,287	63,287	40,577	31,644	8,933	28%	81,154
Gains	2,102	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	173,079	208,775	208,775	4,000	104,388	(100,388)	(0)	208,775
Transfers and subsidies - capital (in-kind - all)	19,294	10,000	10,000	-	5,000	(5,000)	(0)	10,000
	3,755,180	4,212,626	4,212,626	1,878,407	2,106,313	(122,519)	-6%	3,758,864
Total Revenue								
Expenditure By Type								
Employee related costs	1,028,494	1,036,810	1,036,810	510,623	518,405	(7,782)	-2%	1,021,246
Remuneration of councillors	29,546	32,422	32,422	11,413	16,211	(4,799)	-30%	32,422
Debt impairment	769,261	737,216	737,216	281,159	368,608	(87,449)	-24%	737,216
Depreciation & asset impairment	276,939	281,230	281,230	-	140,615	(140,615)	-100%	281,230
Finance charges	276,607	222,583	222,583	183,590	111,291	72,299	65%	367,181
Bulk purchases - electricity	1,447,141	1,156,347	1,156,347	719,105	578,173	140,932	24%	1,438,210
Inventory consumed	264,044	147,913	147,913	71,068	73,357	(2,288)	-3%	142,136
Contracted services	395,545	364,516	364,516	211,522	182,848	28,674	16%	423,043
Transfers and subsidies	24,152	4,150	4,150	138	2,075	(1,937)	-93%	277
Other expenditure	199,424	214,936	214,936	109,008	107,478	1,530	1%	218,016
Losses	105,712	(1,678)	(1,678)	-	(839)	839	-100%	(1,678)
Total Expenditure	4,816,864	4,196,445	4,196,445	2,097,626	2,098,222	(597)	0%	4,659,299
Surplus/ (Deficit) for the year	(1,061,684)	16,181	16,181	(219,219)	8,090	(121,922)	120%	(900,436)

The above table reflects the financial performance of the municipality for the mid-term, which can be briefly summaries as the following:

- The year-to-date operating revenue as at the end of the second quarter amounts to R1,9 billion and reflects an unfavourable deviation of 6% when compared with the year-to-date budget of R2,1 billion.
- Operating expenditure as at the end of second quarter to an amount of R2,097 billion was spend against the year-to-date budgeted expenditure of R2,098 billion and reflects an unfavourable deviation of 0,03% when compared with the year-to-date budget of R2,098 billion.
- Year-to-date capital expenditure as at the end of the second quarter (Mid-term) amounts to R82,9 million, and it reflects an

unfavourable deviation of 37% when compared with the capital expenditure year-to-date budget of R131,1 million.

- Average payment rate as at 31 December 2022 was 60% against a budgeted payment rate of 70% approved in original budget 2022/2023 budget.

It is against the above revenue and expenditure patterns which has led the municipality to prepare an adjustment budget to align the revenue to current revenue patterns were necessary, to fast track the implementation of expenditure on items that are service delivery driven, revenue enhancement focused as well as providing for the re-prioritization of capital budgets. The mid-term period posed the municipality with a serious conundrum as the projected revenue spiral downwards while the expenditure is increasing.

DISCUSSION AND MOTIVATION FOR AN ADJUSTMENT BUDGET:

The application of sound financial management principle for compilation of the Emalahleni Municipality's Adjustment Budget is important and critical to ensure that the municipality becomes and remains financially viable and that the municipal services provided are sustainable, economically and equitable to all communities. The municipality is currently implementing MFRP (Municipal Financial Recovery Plan) and the Revised Budget Funding Plan with the intention of turning around the financial viability and cost effectiveness of the municipality. However, when taking the midterm results into consideration it shows that the intended results have not yet been realized.

The Emalahleni municipality's business and service delivery priorities were reviewed as part of 2022/2023 Adjustment Budget process. Where appropriate, funds were transferred from low to high priority programme so as to maintain sustainability of service delivery.

This adjustment budget posed a serious challenge when it was drafted as the municipality is battling with high unemployment rate, mushrooming of illegal connection on electricity and water services, the after effects of COVID-19 which caused most businesses to shut down.

A post mortem to get the cause as to why the revenue has not increased is currently being conducted, with the assistance of a specialist from National Treasury. Just to name few amongst other causes are as follows:

- Most of the properties used for business but zoned as residential were not changed to correct zoning;
- Land audit also found properties used for mining activities but still zoned as agriculture and that has not been resolved;
- The issue of zero sales on more than 20000 residential properties has not been resolve, hence there is less revenue of electricity while the bulk purchases is increasing;

- Unmetered properties add to the distribution losses as consumption is not accounted for; and
- Low payment rate by Emalahleni consumers which has a direct impact on the funding of the budget.

Although the revenue budget is adjusted downwards, Management has adopted a stringent approach to ensure that revenue enhancement strategies are implemented through the Revised Budget Funding Plan and the Financial Recovery Plan. The approach includes the following:

- Re-establishment and reinforcement of the Revenue Enhancement Committee, which will sit once per week;
- Monthly Municipal Finance Implementation Programme and Budget Funding Plan meeting to ensure the implementation and accountability;
- Report to Council on the monthly basis on the progress of the implementation of the Budget Funding Plan;
- Continuous reconciliation of a Valuation Roll to the financial system;
- Ensure that all properties are zoned correctly and aligned with the activities conducted on that property;
- Audit and replacement of dysfunctional/non-existing electricity and water meter;
- Management of the cashflow on a daily basis with weekly reporting to the Municipal manager;
- Engage top creditors to develop a payment arrangement and signed payment plans;
- Re-enforcing credit control by executing cut-offs on non-paying customers; and
- Reduce cost on overtime and standby.

The original budget had a surplus (revenue is more than expenditure). This was achieved through the following budget assumption:

- Reduction of distribution losses which should have reduce the Eskom bulk purchases;
- Engagement with creditors especially Eskom to reduce the interest charged;

- Increase in revenue for service charges; and
- Increase payment rate which reduces the debt impairment.

However; the surplus has evaporated during this adjustment budget as the revenue was adjusted downwards and the expenditure adjusted upwards. The reasons for the decreases and the decreases in the revenue and expenditure will be discussed later in the paragraphs.

Appropriated budgets on most of the service delivery line items were almost depleted by mid-term period. Budget for these line items are used to address challenges in the municipal infrastructure as well as resolving interruptions on services delivery. The following are some of the line items which have depleted:

- Maintenance of roads and potholes – Emalahleni area has experienced heavy rains and storms within the first half of the financial year. Roads were badly affected and a lot of potholes emerged;
- Maintenance and reticulation of electricity – Due to substations that are damaged as a result of overloading and cable theft;
- Transportation of water through services of water tankers contractors – This was a result of water shortages within the area of Emalahleni. Also there are areas that had pipes burst and caused interruptions in supply of water, then water tankers are use to supply water while pipes are being fixed; and
- Material and stock supply – Most of the challenges mentioned above also have an impact on stock and material kept at municipal stores. E.g. pipe burst and maintenance of electricity and water infrastructure need material when they are fixed.

The rise in expenditure is triggered by the above-mentioned challenges on services delivery. However; it is not only limited to that, the increase can also be as a result of departmental heads not firmly controlling expenditure especially on the use of contractors. If the increase on these expenditures is not seized, then the municipality might not be able to honour its commitments especially salaries. Consequence management must be implemented where expenditure is not properly monitored. The line items for these expenditures must be controlled as unauthorised expenditure is mostly realised on them.

The unfunded budget position will preserve even in this adjustment budget due to low payment rate, high creditors (Eskom debt) expenditure patterns and revenue that is not improving. It must be noted that a good financial position is not only dependant of high revenues but also maintaining a good and prudent expenditure position. Hence a management of expenditure is extremely important.

For the financial position and status of the municipality to improve and change for better the following strategies and assumptions which are part of the Budget Funding Plan are adopted:

- The implementation of the cut-offs on illegal and non-paying of consumers by both internal staff and service providers;
- Ensure that all billable properties are billed. Especially areas that are currently not billed;
- All consumers and municipal residents eligible for indigency status are registered as indigents;
- Continuous and enforcing auditing of meters and replacing non-functional meters for electricity and water;
- Reducing and controlling distribution losses on both electricity and water;
- Firmly management of expenditure especially employee related cost (overtime and standby);
- Limiting and managing the use contractors. Internal resources or labor be used instead of contractors;
- Employment of suitable and qualifying personnel;
- Debt collection through legal firms;
- Strengthening and re-enforcing of the Credit Control Policy;
- Payment of services campaign awareness;
- Payment rate of 70% to be maintained;
- Service Delivery Departments were prioritized;
- Conducting cleaning campaigns by municipal personnel around Emalahleni area; and
- Enforcing the “KHOKHA KUZOLUNGA” campaign.

Section 18(1) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) states that the Annual Budget may only be funded as follows:

- Realistically anticipated revenues to be collected;
- cash-backed accumulated surplus from previous years; and
- Borrowed funds, but only for the Capital Budget referred to in Section 17(2).

The main challenges experienced during the compilation of the 2022/2023 Adjustment budget can be summarized as follows:

- Ongoing challenges in the national and local economy;
- preparing an Adjustment Budget that is unfunded;
- preparing an Adjustment Budget with a deficit balance due to an increase in debt impairment and Eskom interest;
- Increase of maintenance line items;
- High distribution losses on electricity and water; and
- Community resistant when doing cut offs to defaulting consumers.

Average payment rate as at the end of January 2023 is at 61%. The original Budget was prepared on a payment rate of 70%. Projected payment rate will

remain unchanged at 70%, taking the above-mentioned adjustment budget assumptions into considerations.

Should there be an additional revenue and actual cash collected above the anticipated, the municipality will direct most of the additional funds to creditors or liabilities.

OPERATING REVENUE:

The following table reflects the approved 2022/2023 MTREF, the proposed Adjustments Budget and the adjusted columns for revenue:

Description	2021/22	Current Year 2022/23			
R thousand	Audited Outcome	Original Budget	Adjustment	Adjusted Budget	Variance
<u>Revenue by Source</u>					
Property rates	683,480	806,102	(0)	806,102	0%
Service charges - electricity revenue	948,449	1,323,461	(125,052)	1,198,409	-10%
Service charges - water revenue	503,102	564,285	(38,212)	526,073	-7%
Service charges - sanitation revenue	143,032	164,686	(10,886)	153,799	-7%
Service charges - refuse revenue	137,023	149,577	0	149,577	0%
	–	–	–	–	
Rental of facilities and equipment	9,482	20,419	(4,416)	16,003	-28%
Interest earned - external investments	2,889	1,312	2,260	3,571	63%
Interest earned - outstanding debtors	274,170	324,243	45,903	370,146	12%
Dividends received	–	271	–	271	0%
Fines, penalties and forfeits	304,017	26,582	3,506	30,088	12%
Licenses and permits	405	461	(104)	357	-29%
Agency services	2,727	47,996	(2,800)	45,195	-6%
Transfers and subsidies	462,908	501,669	–	501,669	0%
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	173,079	208,775	3,000	211,775	1%
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies)	–	–	–	–	0%
Transfers and subsidies - capital (in-kind - all)	19,294	10,000	–	10,000	0%
Other revenue	89,014	62,787	125	62,912	0%
Gains	2,102	–	–	–	0%
Total Revenue	3,755,173	4,212,626	(126,677)	4,085,949	-3%

The above table indicates a total operating revenue budget of R4,1 billion for the 2022/2023 Adjustment Budget. This reflects a decrease of R126,7 million

or 3% when compared to the approved original revenue budget for 2022/2023 of R4,2 billion.

The following revenue sources were adjusted:

The midterm period reflects a decline in the property rate revenue. However, Property rates revenue remains unchanged due to the following:

- Most of the properties used for business but zoned as residential are in the process to be zoned correctly;
- Land audit also found properties used for mining activities but still zoned as agriculture and that has not been resolved; and
- Properties valued in terms of multiple usage of Section 9 of the Municipal Property Rates Act, Act 6 of 2004.

The municipality will continue resolving the zoning issue as well as the Valuation Roll and the financial system to ensure that all properties within Emalahleni municipality are billed for property rates.

Revenue budget for electricity has been reduced will an amount of R125,1 million. The issue of 20,000 zero sales has not yet been reduced as this will have had a positive impact on electricity revenue in the 2022/2023 financial year.

A turnaround strategy has been adopted to ensure that these zero sales is detailed and given priority on the Financial Recovery Plan and Revised Budget Funding Plan. The municipality is currently implementing cut-offs on non-payment of services, as well as disconnecting illegal connection to the municipal grid. Some residents have been arrested and more will be arrested as the campaign is being intensify since beginning of January 2023.

- Water revenue budget has been decreased by R38,2 million. Exercise of replacing water meters has not been implemented as initially planned. The process of replacing meter has started and the Law Enforcement Officers are now part of the team to assist with law enforcement.
- There is a direct correlation water and sanitation revenue, hence the is also a decrease on sanitation budget with an amount of R10,9 million.
- Refuse revenue will remain unchanged. Rates and refuse billing are linked, the properties mentioned under property rates will also yield a positive revenue for refuse.
- Rental of facilities budget has been reduced by an amount of R4,4 million when compared with the original budget.

Implementation and corrections on some of the land audit was delayed.

- Dividend budget has not been changed. Initially on the budget the budget for this line item was included in the interest received line item.
- Budgeted interest earned on external investments will increased by R2,3 million. As there is slow implementation on some of the grants, the unspent funds are accumulating interest as they are banked on call accounts. However, this grants fund must be spent as they were meant for service delivery to the citizen of Emalahleni municipality, if they are not spent then National Treasury will draw them.
- Interest on outstanding debtors increased by R45,9 million. The upward adjustment can be directly linked to the consumer debtors that is currently at R7,0 billion.
- Fines and penalties budget have been adjusted upwards to R30,1 million from R26,5 million. There are more fines realized during midterm period, the revenue patterns call for an increase on the budget.
- Revenue on licensing and permit has been decreased from R0,5 million to R0,4 million. The reduction is due to bringing it in line with current trends.
- Revenue budget of Agency Services was adjusted downward with an amount of R2,8 million.
- Budget for operational transfers and subsidies remained the same as in the original budget.
- Capital transfers (monetary allocations) budget will increase with an amount of R3,0 million to cater for the following:
 - Rollover of the Provincial Treasury financial assistance funds amounting to R4,0 million.
 - The municipality has already received letter from National Treasury to withdraw the Neighbourhood Development Programme Grant amounting to R1 million.
- The in-kind line items remained unchanged.
- Other revenue increased with an amount of R0,1 million when compared with the original budget of R62,8 million. Some line items were adjusted in line with the mid-term assessment results.

- Total revenue decreased with an amount of R126,7 million in the adjustment budget.

Table B1, B2, B3 and B4 reflects the adjusted revenue budget which amounts to R4,1 billion and are attached as **Annexure "A"**.

OPERATING EXPENDITURE BUDGET:

The following table reflects the approved 2022/2023 MTREF, proposed Adjustments Budget and adjusted column for expenditure:

Description	2021/22	Current Year 2022/23			
R thousand	Audited Outcome	Original Budget	Adjustment	Adjusted Budget	Variance
Expenditure by Type			-		
Employee related costs	1,028,494	1,036,810	-	1,036,810	0%
Remuneration of Councillors	29,546	32,422	-	32,422	0%
Debt impairment	769,261	737,216	27,455	764,670	4%
Depreciation & asset impairment	277,767	281,230	-	281,230	0%
Finance charges	276,607	222,583	145,569	368,152	40%
Bulk purchases - electricity	1,447,141	1,156,347	316,011	1,472,358	21%
Inventory consumed	264,044	146,713	49,561	196,274	25%
Contracted services	395,545	365,696	42,893	408,589	10%
Transfers and subsidies	24,152	4,150	-	4,150	0%
Other expenditure	216,979	214,956	(13,810)	201,146	-7%
Losses	105,712	(1,678)	7,400	5,722	129%
Total Expenditure	4,835,248	4,196,445	575,079	4,771,524	12%
Surplus/(Deficit) for the year	(1,080,074)	16,181	(701,756)	(685,575)	102%

The total adjusted operating expenditure amounts to R4,8 billion which shows an increase of R575,1 million compared to the original budget of R4,2 billion.

- No changes were effected on the employee related cost, as the expenditure is still in line with the original budget. But it must be noted that vacant budgeted positions were funded through the proposed reduction on overtime and standby which has not materialized when taking the midterm period into account. The appointment of new officials and overtime must be monitored so that there can be no overspending of the budget.
- Consequence management will be applied on Departments that have overspent on their budget, unless there is a valid reason. Appointment on vacant positions will be prioritized to service delivery related positions, as well as positions that became vacant due to death and resignations.
- No adjustment on Remuneration on Councillors.

- Budget on the provision for doubtful debt has been increased from R737,2 million to R764,7 million. The increase caters for the debts to be written off on the consumers accounts as well as the fines to be written off. These expenditures were not provided in full during the 2022/2023 budget.
- Depreciation budget remained unchanged.
- Finance charges includes interest for loans and interest on creditors. Budgeted interest on Eskom account has been changed to bring it in line with current trends. Budget for finance charge has been increased with an amount of R145,6 million. The strategies of reducing the interest on Eskom debt has not materialize.
- The budget for bulk purchases has been adjusted upwards from R1,2 billion to R1,5 billion. Electricity losses has not reduced as anticipated. As at the end of December 2022 financial losses on electricity were over R200,0 million. If the amount is projected for the year then losses for the year will be R700,0 million which is more than the previous year losses of R719,8 million. April, May and June months are still approaching which are considered to be high seasons on electricity consumption.
- Losses has a direct impact on the monthly bill charged by Eskom, if losses reduce then the lesser the monthly bill and vice versa. The exercise of reducing losses will have to be intensify.
- Other materials have been adjusted upward from R146,7 million to R196,3 million. The main contributor to the increase is bulk purchases of water. The demand of water has increased as at the end of January 2023 the bulk purchases of water amounted to R74,4 million and when the expenditure is projected for the whole financial year the expenditure will be in excess of R148,0 million. The remaining increase can be attributed to stores materials especially on electricity and water material.
- Contracted services were increased with a net amount of R42,9 million. As it was mentioned in the above discussions that most of the appropriated budgets on most of the service delivery line items were almost depleted by mid-term period. Budget for these line items were or are used to address challenges in the municipal infrastructure as well as resolving interruptions on services delivery.

The major increase was on the following line items:

- Maintenance of roads and potholes. Roads badly damaged as a result of heavy rains.

- Maintenance and reticulation of electricity. Due to substations that are damaged as a result of overloading and cable theft as well as shortage of workforce and qualifying personnel.
- Transportation of water through services of water tankers contractors. Due to water shortages and water cuts as a result of a fault in the system.

Although there is an increase on contracted services a thoroughly review of contracted services is conducted to determine the necessity of the services.

- Transfers and subsidies remain unchanged.
- Losses were adjusted upwards with an amount of R7,4 million. This is to cater for losses that might be identified at the end of the financial year.
- Budget for other expenditure was adjusted downwards by R13,8 million, to bring it in line with the current trends.

Table B4 reflects the adjusted budget on financial performance revenue by source and expenditure by type.

The total revenue decreased to R4,1 billion and the total expenditure increased to R4,8 billion. This result in a net deficit of R685,6 million.

The decrease in revenue poses a serious challenge as it calls for a corresponding decrease in expenditure. However, the expenditure had already been reduced with the original budget, as it was informed by revenue enhancement strategies as well as cost curtailment. But the reduction has not be achieved. And a further decrease in expenditure can hardly be achieved as it may halt service delivery and increase unauthorized expenditure at year-end.

Most of the remaining expenditure items are either statutory (e.g. bulk purchase, employee cost and finance charge) or contractual (e.g. security services, provision of financial system services). Cost curtail strategies must be enforced and implemented so that in a long term a surplus balance or budget can be achieved.

CAPITAL EXPENDITURE BUDGET:

The capital expenditure budget amount has been decreased from R262,3 million to R261,1 million. The reduction is due to the withdrawal on the Neighbourhood Development Programme Grant amounting to R1 million.

There was adjustment within the Municipal Infrastructure Grant and other grants projects to provide for the re-prioritization in line with a project implementation turnaround strategy.

The schedule of capital budget showing the adjustment is attached as [Annexure “B”](#).

Table B5 provides details on budgeted capital expenditure whilst B9 provide for the asset's management. The capital budget has decreased from R262,3 million to R261,3 million.

CASH FLOW BUDGET/CASH BACKING AND SURPLUS RECONCILIATION:

The table below provides details on the budgeted cash flow position for the 2022/2023 financial year. The adjusted budgeted cash flow reflects a surplus of R33,6 million. The surplus is mainly supported by applying a payment rate on expenditure. In terms of cashflow the municipality will not be able to cover all expenditure as reflected in the financial performance statement, however all cash collected will be used to cover expenditure. It must be noted that cash collected will be limited to budgeted collection rate. With this approach of applying a payment rate on expenditure, it suggests that the municipal liabilities will increase as not all accrued expenditure (financial performance) will be paid.

The expenditure has been cut to the bone, and bulk of the expenditure (80%) are fixed cost (e.g. employee related cost, Councilors remuneration, bulk electricity and water, finance charges from Eskom). The fixed cost exceeds the total revenue inclusive of national grants. The only remaining option is to improve revenue and collection rate, as well as reduce electricity and water losses.

Description	Budget Year 2022/23		
	Original Budget	Other Adjusts.	Total Adjusts.
R thousands			
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property rates	564 272	48 485	612 757
Service charges	1 541 406	(143 390)	1 398 016
Other revenue	104 777	(3 668)	101 109
Transfers and Subsidies - Operational	507 401	1 571	508 972
Transfers and Subsidies - Capital	208 775	3 000	211 775
Interest	229 870	1 699	231 569
Dividends	190		190
Payments			
Suppliers and employees	(2 698 254)	220 486	(2 477 768)
Finance charges	(222 583)	(145 249)	(367 832)
Transfers and Grants	(4 150)		(4 150)
NET CASH FROM/(USED) OPERATING ACTIVITIES	231 704	(17 066)	214 638
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Decrease (increase) in non-current investments	1 030	(1 030)	–
Payments			
Capital assets	(211 891)	1 000	(210 891)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(210 861)	(30)	(210 891)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Repayment of borrowing	(10 289)	–	(10 289)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 289)	–	(10 289)
NET INCREASE/ (DECREASE) IN CASH HELD	10 554	(17 096)	(6 542)
Cash/cash equivalents at the year begin:	40 175		40 175
Cash/cash equivalents at the year-end:	50 730	(17 096)	33 634

Table B6 under **Annexure “A”** provides a detailed Adjusted Budget on the financial position of the municipality. The adjusted community wealth of the municipality amounts to R4,1 billion and the budgeted total asset amounts to R10,6 billion and budgeted total liability amounts to R5,6 billion.

Table B8 under **Annexure “A”** assess whether the municipal budget is funded or unfunded. The adjusted budget is unfunded with an amount of R3,0 billion. The unfunded position is as a result of high liabilities, low revenue levels and high debt impairment which are caused by a low collection rate. As it has been mentioned before revenue enhancement and management strategies needs to be seriously enforced to turn an unfunded budget to a funded budget. The implementation of the Revised Budget Funding Plan be accelerated, as this will improve the municipality financial viability over a longer period. The Revised Budget Funding Plan is attached as **Annexure “B”**

RECOMMENDATION BY THE MUNICIPAL MANAGER:

1. That the Adjustment Budget for the 2022/2023 financial year be approved in accordance with Section 28 of the Municipal Finance Management Act, Act 56 of 2003 (as amended) as per the following detailed Adjustment Budget tables:
 - 1.1 Table B1: Adjusted Budget summary;
 - 1.2 Table B2: Adjusted Budget on financial performance by Standard classification;
 - 1.3 Table B3: Adjusted budget of financial performance by vote;
 - 1.4 Table B4: Adjusted Budget on financial performance revenue by source and expenditure by type;
 - 1.5 Table B5: Adjusted capital expenditure budget by vote and funding;
 - 1.6 Table B6: Adjusted Budget on financial position;
 - 1.7 Table B7: Adjusted Budget on cash flow;
 - 1.8 Table B8: Cash back reserves/accumulated surplus reconciliation;
 - 1.9 Table B9: Asset management; and
 - 1.10 Table B10: Basic service delivery management;
2. that the Operational revenue and expenditure be adjusted in terms of Section 28 of the Municipal Finance Management Act, Act 56 of 2003 (as amended);
3. that the Adjustment Budget be based on an average consumer payment rate of 70% as in the original budget;
4. that the procurement of goods and services be restricted to service delivery;
5. that the implementation of the Municipal Recovery Plan and the Budget Funding Plan be fast track and a report be submitted to Council on quarterly bases on the implementation progress and milestone;
6. that the adjusted Capital Budget for the 2022/2023 be approved;
7. that an investigation conducted on contracted services to determine the necessity thereof;

8. that the reasons for overtime be investigated before the approval to work overtime and standby is granted;
9. that appointment on vacant positions be limited to critical positions, as well as positions that will improve revenue and reduce cost; and
10. that the implementation on the Revised Budget Funding Plan be accelerated.

THE SECTION 80 COMMITTEE: FINANCIAL SERVICES RESOLVED TO RECOMMEND AS FOLLOWS:

1. That the Adjustment Budget for the 2022/2023 financial year be approved in accordance with Section 28 of the Municipal Finance Management Act, Act 56 of 2003 (as amended) as per the following detailed Adjustment Budget tables:
 - 1.1 Table B1: Adjusted Budget summary;
 - 1.2 Table B2: Adjusted Budget on financial performance by Standard classification;
 - 1.3 Table B3: Adjusted budget of financial performance by vote;
 - 1.4 Table B4: Adjusted Budget on financial performance revenue by source and expenditure by type;
 - 1.5 Table B5: Adjusted capital expenditure budget by vote and funding;
 - 1.6 Table B6: Adjusted Budget on financial position;
 - 1.7 Table B7: Adjusted Budget on cash flow;
 - 1.8 Table B8: Cash back reserves/accumulated surplus reconciliation;
 - 1.9 Table B9: Asset management; and
 - 1.10 Table B10: Basic service delivery management;
2. that the Operational revenue and expenditure be adjusted in terms of Section 28 of the Municipal Finance Management Act, Act 56 of 2003 (as amended);
3. that the Adjustment Budget be based on an average consumer payment rate of 70% as in the original budget;

4. that the procurement of goods and services be restricted to service delivery;
5. that the implementation of the Municipal Recovery Plan and the Budget Funding Plan be fast track and a report be submitted to Council on quarterly bases on the implementation progress and milestone;
6. that the adjusted Capital Budget for the 2022/2023 be approved;
7. that an investigation conducted on contracted services to determine the necessity thereof;
8. that the reasons for overtime be investigated before the approval to work overtime and standby is granted;
9. that appointment on vacant positions be limited to critical positions, as well as positions that will improve revenue and reduce cost; and
10. that the implementation on the Revised Budget Funding Plan be accelerated.

THE EXECUTIVE MAYOR RESOLVED TO RECOMMEND:

That the report be interrogated at the Council meeting.

PART 2 – ANNEXURES

Municipal adjustments budgets & supporting tables

mSCOA Version 6.6

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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Data submission enquiries:
Lawrence Gqesha
National Treasury
Tel: (012) 315-5971
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name: MP312 Emalahleni (Mp) ▼

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget (dd/mm/yyyy):

MTREF: 2022 ▼ Budget Year: Descriptor

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars [Click to view](#)

MBRR Budget Formats Guide [Click to view](#)

Dummy Budget Guide [Click to view](#)

Funding Compliance Guide [Click to view](#)

MFMA Return Forms [Click to view](#)

Organisational Structure Votes

Vote 1 - Vote 1 - COUNCIL GENERAL
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES
Vote 3 - Vote 3 - Administration And Resource Managemen
Vote 4 - Vote 4 - Planning & Development
Vote 5 - Vote 5 - Health
Vote 6 - Vote 6 - Community & Social Services
Vote 7 - Vote 7 - Housing
Vote 8 - Vote 8 - Public Safety
Vote 9 - Vote 9 - Sport & Recreation
Vote 10 - Vote 10 - Environment Protection/management
Vote 11 - Vote 11 - Waste Management
Vote 12 - Vote 12 - Waste Water Management
Vote 13 - Vote 13 - Water
Vote 14 - Vote 14 - Electricity Distribution
Vote 15 - Vote 15 - Other

Organisational Structure Sub-Votes

Vote 1	Vote 1 - COUNCIL GENERAL
1.1	Mayor's Office
1.2	Mayoral Committee
1.3	Speaker
1.4	Council General Expenditure
1.5	Municipal Manager
1.6	Community Partisipation & Communication
1.7	Internal Auditing
1.8	P M S And I D P
1.9	L E D & Marketing
1.10	P M U
Vote 2	Vote 2 - DIRECTORATE FINANCE SERVICES
2.1	Finance Administration
2.2	Finance Expenditure And Risk Management
2.3	Finance Income
2.4	Stores And Asset Management
2.5	Property Rates & Grants
2.6	Cfo Administration
2.7	Fleet
2.8	Expenditure
2.9	Supply Chain Management (scm)
2.10	Revenue Management
Vote 3	Vote 3 - Administration And Resource Management
3.1	Executive Director Corporate Service
3.2	Department Administration & Auxillries
3.3	Department Human Resource Management
3.4	Department Legal Services
3.5	Department Information Technology
3.6	Administration
3.7	Human Resources
3.8	Information Technology
3.9	Property Services
3.10	
Vote 4	Vote 4 - Planning & Development
4.1	Executive Director Development Planning
4.2	Department Spatial Planning
4.3	Building Control
4.4	Department Economic Planning & Tourisim
4.5	Department Properties
4.6	Department Human Settlement
4.7	Spatial Planning
4.8	Land Use Management
4.9	Administration - Planning & Development
4.10	
Vote 5	Vote 5 - Health
5.1	Department Social Services
5.2	Primary Health Care Clinics
5.3	
5.4	
5.5	
5.6	
5.7	
5.8	
5.9	
5.10	
Vote 6	Vote 6 - Community & Social Services
6.1	Executive Director Community Services
6.2	Libraries
6.3	Cultural Centre
6.4	Community Halls
6.5	Libraries
6.6	Department Social Services
6.7	Cemeteries
6.8	
6.9	
6.10	
Vote 7	Vote 7 - Housing
7.1	Housing
7.2	
7.3	
7.4	
7.5	
7.6	
7.7	
7.8	
7.9	
7.10	
Vote 8	Vote 8 - Public Safety
8.1	Depart Registration-licensing&pub Transp
8.2	Department Traffic & Security
8.3	Depart Fire-rescue & Disaster Management
8.4	Administration - Public Safety
8.5	Licensing
8.6	Traffic
8.7	Law Enforcement
8.8	Security
8.9	Fire Services
8.10	Disaster Management
Vote 9	Vote 9 - Sport & Recreation
9.1	Department Sport-recreation-arts&culture
9.2	Parks And Recreation
9.3	Sport
9.4	
9.5	

Display Sub-Votes

1.1 - Mayor's Office
1.2 - Mayoral Committee
1.3 - Speaker
1.4 - Council General Expenditure
1.5 - Municipal Manager
1.6 - Community Partisipation & Communication
1.7 - Internal Auditing
1.8 - P M S And I D P
1.9 - L E D & Marketing
1.10 - P M U

2.1 - Finance Administration
2.2 - Finance Expenditure And Risk Management
2.3 - Finance Income
2.4 - Stores And Asset Management
2.5 - Property Rates & Grants
2.6 - Cfo Administration
2.7 - Fleet
2.8 - Expenditure
2.9 - Supply Chain Management (scm)
2.10 - Revenue Management

3.1 - Executive Director Corporate Service
3.2 - Department Administration & Auxillries
3.3 - Department Human Resource Management
3.4 - Department Legal Services
3.5 - Department Information Technology
3.6 - Administration
3.7 - Human Resources
3.8 - Information Technology
3.9 - Property Services
3.10 -

4.1 - Executive Director Development Planning
4.2 - Department Spatial Planning
4.3 - Building Control
4.4 - Department Economic Planning & Tourisim
4.5 - Department Properties
4.6 - Department Human Settlement
4.7 - Spatial Planning
4.8 - Land Use Management
4.9 - Administration - Planning & Development
4.10 -

5.1 - Department Social Services
5.2 - Primary Health Care Clinics
5.3 -
5.4 -
5.5 -
5.6 -
5.7 -
5.8 -
5.9 -
5.10 -

6.1 - Executive Director Community Services
6.2 - Libraries
6.3 - Cultural Centre
6.4 - Community Halls
6.5 - Libraries
6.6 - Department Social Services
6.7 - Cemeteries
6.8 -
6.9 -
6.10 -

7.1 - Housing
7.2 -
7.3 -
7.4 -
7.5 -
7.6 -
7.7 -
7.8 -
7.9 -
7.10 -

8.1 - Depart Registration-licensing&pub Transp
8.2 - Department Traffic & Security
8.3 - Depart Fire-rescue & Disaster Management
8.4 - Administration - Public Safety
8.5 - Licensing
8.6 - Traffic
8.7 - Law Enforcement
8.8 - Security
8.9 - Fire Services
8.10 - Disaster Management

9.1 - Department Sport-recreation-arts&culture
9.2 - Parks And Recreation
9.3 - Sport
9.4 -
9.5 -

	9.6		9.6 -
	9.7		9.7 -
	9.8		9.8 -
	9.9		9.9 -
	9.10		9.10 -
Vote 10	Vote 10 - Environment Protection/management		
10.1	Executive Director Envirenment Mgnt Wast		10.1 - Executive Director Envirenment Mgnt Wast
10.2	Depar Parks-cemeteries-open Space&sports		10.2 - Depar Parks-cemeteries-open Space&sports
10.3	Department Environment Management & Comp		10.3 - Department Environment Management & Comp
10.4	Environmental Management		10.4 - Environmental Management
10.5			10.5 -
10.6			10.6 -
10.7			10.7 -
10.8			10.8 -
10.9			10.9 -
10.10			10.10 -

Vote 11	Vote 11 - Waste Management	
11.1	Department Waste Management	11.1 - Department Waste Management
11.2	Solid Waste	11.2 - Solid Waste
11.3		11.3 -
11.4		11.4 -
11.5		11.5 -
11.6		11.6 -
11.7		11.7 -
11.8		11.8 -
11.9		11.9 -
11.10		11.10 -
Vote 12	Vote 12 - Waste Water Management	
12.1	Manager Sanitation	12.1 - Manager Sanitation
12.2	Waste Water Treatment Work	12.2 - Waste Water Treatment Work
12.3	Sewer Network	12.3 - Sewer Network
12.4	Tecnical Support Service	12.4 - Tecnical Support Service
12.5	Sewerage Purification	12.5 - Sewerage Purification
12.6	Sewerage Network	12.6 - Sewerage Network
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12.10		12.10 -
Vote 13	Vote 13 - Water	
13.1	Manager Water	13.1 - Manager Water
13.2	Abstraction & Water Treatment Works	13.2 - Abstraction & Water Treatment Works
13.3	Bulk Lines-storage & Reticulation	13.3 - Bulk Lines-storage & Reticulation
13.4	Water Purification/storage	13.4 - Water Purification/storage
13.5	Water Network/distribution	13.5 - Water Network/distribution
13.6	Administration - Water	13.6 - Administration - Water
13.7		13.7 -
13.8		13.8 -
13.9		13.9 -
13.10		13.10 -
Vote 14	Vote 14 - Electricity Distribution	
14.1	Exeutive Director Technical Services	14.1 - Exeutive Director Technical Services
14.2	Project Management Unit (pmu)	14.2 - Project Management Unit (pmu)
14.3	Technical Support	14.3 - Technical Support
14.4	Electrical Reticulation	14.4 - Electrical Reticulation
14.5	Electrical Bulk Services	14.5 - Electrical Bulk Services
14.6	Electricity Distribution	14.6 - Electricity Distribution
14.7	Street Lighting	14.7 - Street Lighting
14.8	Administration - Electricity	14.8 - Administration - Electricity
14.9		14.9 -
14.10		14.10 -
Vote 15	Vote 15 - Other	
15.1	Property Services	15.1 - Property Services
15.2	Manager Roads & Stormwater	15.2 - Manager Roads & Stormwater
15.3	Roads & Stormwater	15.3 - Roads & Stormwater
15.4	Roads & Stormwater	15.4 - Roads & Stormwater
15.5	Recreational Resort	15.5 - Recreational Resort
15.6	Nature Reserve	15.6 - Nature Reserve
15.7	Market	15.7 - Market
15.8	Aerodrome	15.8 - Aerodrome
15.9	Building Control	15.9 - Building Control
15.10	Property Services	15.10 - Property Services

MP312 Emalahleni (Mp) - Contact Information**A. GENERAL INFORMATION****Municipality** MP312 Emalahleni (Mp)

Set name on 'Instructions' sheet

Grade*1 Grade in terms of the Remuneration of Public Office Bearers Act.***Province** MP MPUMALANGA**Web Address****e-mail Address****B. CONTACT INFORMATION****Postal address:**

P.O. Box

City / Town

Postal Code

Street address

Building

Street No. & Name

City / Town

Postal Code

General Contacts

Telephone number

Fax number

C. POLITICAL LEADERSHIP**Speaker:**

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Speaker:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

D. MANAGEMENT LEADERSHIP**Municipal Manager:**

ID Number

Title

Name

Secretary/PA to the Municipal Manager:

ID Number

Title

Name

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

MP312 Emalahleni (Mp) - Table B1 Adjustments Budget Summary -

Description	2022/23									Budget Year 2023/24	Budget Year 2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	806 102	–	–	–	–	–	0	0	806 102	841 571	878 600
Service charges	2 202 009	–	–	–	–	–	(174 149)	(174 149)	2 027 859	2 328 897	2 429 106
Investment revenue	1 312	–	–	–	–	–	2 260	2 260	3 571	1 369	1 431
Transfers recognised - operational	507 401	–	–	–	–	–	1 571	1 571	508 972	555 448	615 852
Other own revenue	478 705	–	–	–	–	–	33 242	33 242	511 947	499 768	516 368
Total Revenue (excluding capital transfers and contributions)	3 995 529	–	–	–	–	–	(137 076)	(137 076)	3 858 452	4 227 052	4 441 357
Employee costs	1 036 810	–	–	–	–	–	20	20	1 036 830	1 082 430	1 130 114
Remuneration of councillors	32 422	–	–	–	–	–	–	–	32 422	33 849	35 373
Depreciation & asset impairment	281 230	–	–	–	–	–	–	–	281 230	293 604	306 816
Finance charges	222 583	–	–	–	–	–	145 569	145 569	368 152	232 376	242 833
Inventory consumed and bulk purchases	1 304 285	–	–	–	–	–	359 367	359 367	1 663 652	1 403 678	1 456 843
Transfers and grants	4 150	–	–	–	–	–	0	0	4 150	4 333	4 528
Other expenditure	1 316 642	–	–	–	–	–	62 723	62 723	1 379 365	1 374 508	1 455 011
Total Expenditure	4 198 123	–	–	–	–	–	567 679	567 679	4 765 802	4 424 778	4 631 519
Surplus/(Deficit)	(202 594)	–	–	–	–	–	(704 756)	(704 756)	(907 350)	(197 726)	(190 162)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	218 775	–	–	–	–	–	3 000	3 000	221 775	213 029	221 492
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	16 181	–	–	–	–	–	(701 756)	(701 756)	(685 575)	15 303	31 330
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	16 181	–	–	–	–	–	(701 756)	(701 756)	(685 575)	15 303	31 330
Capital expenditure & funds sources											
Capital expenditure	221 891	–	–	–	–	–	39 405	39 405	261 297	205 828	214 286
Transfers recognised - capital	211 891	–	–	–	–	–	(2 000)	(2 000)	209 891	205 828	214 286
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	10 000	–	–	–	–	–	41 405	41 405	51 405	–	–
Total sources of capital funds	221 891	–	–	–	–	–	39 405	39 405	261 297	205 828	214 286
Financial position											
Total current assets	4 146 667	–	–	–	–	–	(62 244)	(62 244)	4 084 423	4 551 044	4 779 239
Total non current assets	6 523 640	–	–	–	–	–	32 006	32 006	6 555 645	7 265 804	7 179 629
Total current liabilities	5 426 335	–	–	–	–	–	241 687	241 687	5 668 023	5 922 008	6 509 545
Total non current liabilities	422 594	–	–	–	–	–	–	–	422 594	422 594	422 594
Community wealth/Equity	4 821 378	–	–	–	–	–	(701 756)	(701 756)	4 119 622	5 319 651	4 752 083
Cash flows											
Net cash from (used) operating	231 704	–	–	–	–	–	(17 066)	(17 066)	214 638	214 991	241 384
Net cash from (used) investing	(210 861)	–	–	–	–	–	(30)	(30)	(210 891)	(205 828)	(214 286)
Net cash from (used) financing	(10 289)	–	–	–	–	–	(0)	(0)	(10 289)	(8 300)	(6 277)
Cash/cash equivalents at the year end	50 729	–	–	–	–	–	(17 096)	(17 096)	33 634	34 497	(97 612)
Cash backing/surplus reconciliation											
Cash and investments available	50 436	–	–	–	–	–	(18 928)	(18 928)	31 508	50 992	71 494
Application of cash and investments	2 612 143	–	–	–	–	–	460 215	460 215	3 072 358	2 771 490	3 223 922
Balance - surplus (shortfall)	(2 561 707)	–	–	–	–	–	(479 143)	(479 143)	(3 040 850)	(2 720 498)	(3 152 428)
Asset Management											
Asset register summary (WDV)	6 522 610	–	–	–	–	–	32 006	32 006	6 554 615	7 264 774	7 178 599
Depreciation	281 230	–	–	–	–	–	0	0	281 230	293 604	306 816
Renewal and Upgrading of Existing Assets	124 500	–	–	–	–	–	(21 116)	(21 116)	103 384	130 566	124 324
Repairs and Maintenance	(161 371)	–	–	–	–	–	35 314	35 314	(126 057)	(168 472)	(167 527)
Free services											
Cost of Free Basic Services provided	(0)	–	–	–	–	–	(0)	(0)	(0)	(0)	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

MP312 Emalahleni (Mp) - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A		B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		1 411 363	-	-	-	-	-	8 737	8 737	1 420 100	1 492 710	1 590 099
Executive and council		-	-	-	-	-	-	22	22	22	-	-
Finance and administration		1 411 363	-	-	-	-	-	8 715	8 715	1 420 078	1 492 710	1 590 099
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		53 512	-	-	-	-	-	217	217	53 729	53 993	51 198
Community and social services		9 414	-	-	-	-	-	(1 454)	(1 454)	7 960	8 564	8 725
Sport and recreation		7 335	-	-	-	-	-	(1 189)	(1 189)	6 146	7 048	7 275
Public safety		24 131	-	-	-	-	-	3 331	3 331	27 462	25 193	21 417
Housing		12 632	-	-	-	-	-	(471)	(471)	12 161	13 188	13 781
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		36 207	-	-	-	-	-	1 062	1 062	37 269	54 607	55 113
Planning and development		30 571	-	-	-	-	-	873	873	31 444	34 465	34 965
Road transport		5 582	-	-	-	-	-	170	170	5 752	20 086	20 089
Environmental protection		54	-	-	-	-	-	19	19	73	56	59
Trading services		2 659 426	-	-	-	-	-	(138 047)	(138 047)	2 521 379	2 782 610	2 907 825
Energy sources		1 448 014	-	-	-	-	-	(99 465)	(99 465)	1 348 549	1 497 158	1 564 255
Water management		665 915	-	-	-	-	-	(37 004)	(37 004)	628 911	727 733	756 616
Waste water management		303 330	-	-	-	-	-	(6 130)	(6 130)	297 201	299 844	315 850
Waste management		242 167	-	-	-	-	-	4 551	4 551	246 719	257 875	271 104
Other		53 795	-	-	-	-	-	(6 045)	(6 045)	47 750	56 161	58 613
Total Revenue - Functional	2	4 214 304	-	-	-	-	-	(134 076)	(134 076)	4 080 227	4 440 081	4 662 849
Expenditure - Functional												
Governance and administration		752 431	-	-	-	-	-	(24 186)	(24 186)	728 245	785 471	832 370
Executive and council		129 908	-	-	-	-	-	(2 071)	(2 071)	127 836	135 621	142 651
Finance and administration		622 524	-	-	-	-	-	(22 126)	(22 126)	600 398	649 850	689 719
Internal audit		-	-	-	-	-	-	11	11	11	-	-
Community and public safety		302 409	-	-	-	-	-	77 864	77 864	380 273	315 715	331 443
Community and social services		69 179	-	-	-	-	-	(15 577)	(15 577)	53 602	72 223	75 446
Sport and recreation		27 987	-	-	-	-	-	(669)	(669)	27 318	29 219	30 531
Public safety		190 715	-	-	-	-	-	96 093	96 093	286 808	199 107	209 627
Housing		14 527	-	-	-	-	-	(1 983)	(1 983)	12 544	15 167	15 839
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		251 098	-	-	-	-	-	12 034	12 034	263 132	262 146	281 225
Planning and development		92 026	-	-	-	-	-	(6 310)	(6 310)	85 716	96 075	100 050
Road transport		151 769	-	-	-	-	-	17 761	17 761	169 529	158 446	173 208
Environmental protection		7 304	-	-	-	-	-	583	583	7 887	7 625	7 967
Trading services		2 858 641	-	-	-	-	-	503 345	503 345	3 361 986	3 026 426	3 149 890
Energy sources		1 951 462	-	-	-	-	-	505 980	505 980	2 457 442	2 080 846	2 162 724
Water management		530 127	-	-	-	-	-	1 155	1 155	531 282	551 937	578 049
Waste water management		189 079	-	-	-	-	-	3 534	3 534	192 613	197 399	204 084
Waste management		187 973	-	-	-	-	-	(7 324)	(7 324)	180 649	196 244	205 032
Other		33 544	-	-	-	-	-	(1 378)	(1 378)	32 166	35 020	36 591
Total Expenditure - Functional	3	4 198 123	-	-	-	-	-	567 679	567 679	4 765 802	4 424 778	4 631 519
Surplus/ (Deficit) for the year		16 181	-	-	-	-	-	(701 756)	(701 756)	(685 575)	15 303	31 330

Refrences

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

MP312 Emalahleni (Mp) - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		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 thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		1 411 363	-	-	-	-	-	8 737	8 737	1 420 100	1 492 710	1 590 099
Executive and council		-	-	-	-	-	-	22	22	22	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	22	22	22	-	-
Finance and administration		1 411 363	-	-	-	-	-	8 715	8 715	1 420 078	1 492 710	1 590 099
Administrative and Corporate Support		8 579	-	-	-	-	-	(1 982)	(1 982)	6 596	8 868	9 177
Asset Management		-	-	-	-	-	-	-	-	-	-	-
Finance		1 373 167	-	-	-	-	-	10 267	10 267	1 383 434	1 452 965	1 549 081
Fleet Management		1 158	-	-	-	-	-	(1 158)	(1 158)	(0)	1 209	1 172
Human Resources		5 732	-	-	-	-	-	1 571	1 571	7 303	5 985	6 254
Information Technology		1 012	-	-	-	-	-	17	17	1 029	1 012	724
Legal Services		-	-	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-	-	-
Risk Management		21 716	-	-	-	-	-	-	-	21 716	22 671	23 691
Security Services		-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		53 512	-	-	-	-	-	217	217	53 729	53 993	51 198
Community and social services		9 414	-	-	-	-	-	(1 454)	(1 454)	7 960	8 564	8 725
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		9 119	-	-	-	-	-	(1 299)	(1 299)	7 820	8 256	8 402
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities		88	-	-	-	-	-	(2)	(2)	85	92	96
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives		208	-	-	-	-	-	(153)	(153)	55	217	227
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		7 335	-	-	-	-	-	(1 189)	(1 189)	6 146	7 048	7 275
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		7 335	-	-	-	-	-	(1 189)	(1 189)	6 146	7 048	7 275
Public safety		24 131	-	-	-	-	-	3 331	3 331	27 462	25 193	21 417
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		485	-	-	-	-	-	252	252	737	506	529
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		23 646	-	-	-	-	-	3 079	3 079	26 725	24 687	20 888
Pounds		-	-	-	-	-	-	-	-	-	-	-
Housing		12 632	-	-	-	-	-	(471)	(471)	12 161	13 188	13 781
Housing		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements		12 632	-	-	-	-	-	(471)	(471)	12 161	13 188	13 781
Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		36 207	-	-	-	-	-	1 062	1 062	37 269	54 607	55 113

Planning and development	30 571	-	-	-	-	-	873	873	31 444	34 465	34 965
<i>Billboards</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Central City Improvement District</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>	1 118	-	-	-	-	-	830	830	1 947	1 167	1 149
<i>Regional Planning and Development</i>	-	-	-	-	-	-	0	0	0	-	-
<i>Town Planning, Building Regulations and Enforcement, and</i>	16 419	-	-	-	-	-	43	43	16 462	26 097	26 276
<i>Project Management Unit</i>	13 035	-	-	-	-	-	-	-	13 035	7 201	7 539
<i>Provincial Planning</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-	-	-	-	-	-	-	-
Road transport	5 582	-	-	-	-	-	170	170	5 752	20 086	20 089
<i>Public Transport</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Roads</i>	5 582	-	-	-	-	-	170	170	5 752	20 086	20 089
<i>Taxi Ranks</i>	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	54	-	-	-	-	-	19	19	73	56	59
<i>Biodiversity and Landscape</i>	54	-	-	-	-	-	19	19	73	56	59
<i>Coastal Protection</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>	-	-	-	-	-	-	-	-	-	-	-
Trading services	2 659 426	-	-	-	-	-	(138 047)	(138 047)	2 521 379	2 782 610	2 907 825
Energy sources	1 448 014	-	-	-	-	-	(99 465)	(99 465)	1 348 549	1 497 158	1 564 255
<i>Electricity</i>	1 448 014	-	-	-	-	-	(99 465)	(99 465)	1 348 549	1 497 158	1 564 255
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-	-	-
Water management	665 915	-	-	-	-	-	(37 004)	(37 004)	628 911	727 733	756 616
<i>Water Treatment</i>	11 140	-	-	-	-	-	1 433	1 433	12 573	11 630	12 153
<i>Water Distribution</i>	654 775	-	-	-	-	-	(38 437)	(38 437)	616 338	716 103	744 462
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-	-	-
Waste water management	303 330	-	-	-	-	-	(6 130)	(6 130)	297 201	299 844	315 850
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>	164 488	-	-	-	-	-	(10 689)	(10 689)	153 799	171 725	179 453
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>	138 842	-	-	-	-	-	4 559	4 559	143 401	128 119	136 397
Waste management	242 167	-	-	-	-	-	4 551	4 551	246 719	257 875	271 104
<i>Recycling</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>	242 167	-	-	-	-	-	4 551	4 551	246 719	257 875	271 104
<i>Street Cleaning</i>	-	-	-	-	-	-	-	-	-	-	-
Other	53 795	-	-	-	-	-	(6 045)	(6 045)	47 750	56 161	58 613
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Forestry</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Licensing and Regulation</i>	47 996	-	-	-	-	-	(2 785)	(2 785)	45 211	50 107	52 287
<i>Markets</i>	5 799	-	-	-	-	-	(3 260)	(3 260)	2 539	6 054	6 326
<i>Tourism</i>	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	4 214 304	-	-	-	-	-	(134 076)	(134 076)	4 080 227	4 440 081	4 662 849
Expenditure - Functional											
Municipal governance and administration	752 431	-	-	-	-	-	(24 186)	(24 186)	728 245	785 471	832 370
Executive and council	129 908	-	-	-	-	-	(2 071)	(2 071)	127 836	135 621	142 651
<i>Mayor and Council</i>	116 831	-	-	-	-	-	(7 631)	(7 631)	109 200	121 969	128 494
<i>Municipal Manager, Town Secretary and Chief Executive</i>	13 077	-	-	-	-	-	5 559	5 559	18 636	13 652	14 157
Finance and administration	622 524	-	-	-	-	-	(22 126)	(22 126)	600 398	649 850	689 719
<i>Administrative and Corporate Support</i>	38 462	-	-	-	-	-	(6 014)	(6 014)	32 448	40 120	42 420
<i>Asset Management</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Finance</i>	373 075	-	-	-	-	-	(17 069)	(17 069)	356 006	389 460	416 157
<i>Fleet Management</i>	60 532	-	-	-	-	-	2 729	2 729	63 262	63 196	66 031
<i>Human Resources</i>	29 778	-	-	-	-	-	(868)	(868)	28 910	31 088	32 376
<i>Information Technology</i>	32 769	-	-	-	-	-	(2 755)	(2 755)	30 014	34 211	36 296
<i>Legal Services</i>	4 031	-	-	-	-	-	2 233	2 233	6 264	4 209	4 395
<i>Marketing, Customer Relations, Publicity and Media Co-</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Property Services</i>	43 417	-	-	-	-	-	(595)	(595)	42 822	45 328	47 363
<i>Risk Management</i>	40 459	-	-	-	-	-	194	194	40 652	42 239	44 681
<i>Security Services</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>	-	-	-	-	-	-	20	20	20	-	-
<i>Valuation Service</i>	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	11	11	11	-	-
<i>Governance Function</i>	-	-	-	-	-	-	11	11	11	-	-
Community and public safety	302 409	-	-	-	-	-	77 864	77 864	380 273	315 715	331 443
Community and social services	69 179	-	-	-	-	-	(15 577)	(15 577)	53 602	72 223	75 446
<i>Aged Care</i>	3 814	-	-	-	-	-	(1 560)	(1 560)	2 254	3 982	4 161
<i>Agricultural</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	36 473	-	-	-	-	-	(3 513)	(3 513)	32 960	38 078	39 770

Child Care Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	6 190	-	-	-	-	-	(5 445)	(5 445)	745	6 462	6 748
Consumer Protection	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives	22 702	-	-	-	-	-	(5 059)	(5 059)	17 643	23 701	24 767
Literacy Programmes	-	-	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	27 987	-	-	-	-	-	(669)	(669)	27 318	29 219	30 531
Beaches and Jetties	-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	0	0	0	-	-
Recreational Facilities	-	-	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums	27 987	-	-	-	-	-	(669)	(669)	27 318	29 219	30 531
Public safety	190 715	-	-	-	-	-	96 093	96 093	286 808	199 107	209 627
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	67 179	-	-	-	-	-	2 437	2 437	69 616	70 134	73 270
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	123 537	-	-	-	-	-	93 656	93 656	217 193	128 972	136 357
Pounds	-	-	-	-	-	-	-	-	-	-	-
Housing	14 527	-	-	-	-	-	(1 983)	(1 983)	12 544	15 167	15 839
Housing	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements	14 527	-	-	-	-	-	(1 983)	(1 983)	12 544	15 167	15 839
Health	-	-	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	251 098	-	-	-	-	-	12 034	12 034	263 132	262 146	281 225
Planning and development	92 026	-	-	-	-	-	(6 310)	(6 310)	85 716	96 075	100 050
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	9 023	-	-	-	-	-	(949)	(949)	8 074	9 420	9 625
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning	24 066	-	-	-	-	-	422	422	24 488	25 125	26 240
Regional Planning and Development	13 061	-	-	-	-	-	1 969	1 969	15 030	13 635	14 157
Town Planning, Building Regulations and Enforcement, and City Engineer	26 345	-	-	-	-	-	(5 887)	(5 887)	20 458	27 504	28 726
Project Management Unit	19 530	-	-	-	-	-	(1 865)	(1 865)	17 666	20 390	21 301
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	151 769	-	-	-	-	-	17 761	17 761	169 529	158 446	173 208
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-
Roads	151 769	-	-	-	-	-	17 761	17 761	169 529	158 446	173 208
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	7 304	-	-	-	-	-	583	583	7 887	7 625	7 967
Biodiversity and Landscape	7 304	-	-	-	-	-	583	583	7 887	7 625	7 967
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	2 858 641	-	-	-	-	-	503 345	503 345	3 361 986	3 026 426	3 149 890
Energy sources	1 951 462	-	-	-	-	-	505 980	505 980	2 457 442	2 080 846	2 162 724
Electricity	1 951 462	-	-	-	-	-	505 980	505 980	2 457 442	2 080 846	2 162 724
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	530 127	-	-	-	-	-	1 155	1 155	531 282	551 937	578 049
Water Treatment	71 694	-	-	-	-	-	25 197	25 197	96 892	74 745	79 397
Water Distribution	458 433	-	-	-	-	-	(24 087)	(24 087)	434 345	477 192	498 652
Water Storage	-	-	-	-	-	-	45	45	45	-	-
Waste water management	189 079	-	-	-	-	-	3 534	3 534	192 613	197 399	204 084

Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Sewerage		127 732	-	-	-	-	-	732	732	128 464	133 352	139 344
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment		61 347	-	-	-	-	-	2 802	2 802	64 149	64 046	64 740
Waste management		187 973	-	-	-	-	-	(7 324)	(7 324)	180 649	196 244	205 032
Recycling		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		141 983	-	-	-	-	-	384	384	142 367	148 230	154 861
Solid Waste Removal		45 990	-	-	-	-	-	(7 708)	(7 708)	38 282	48 014	50 172
Street Cleaning		-	-	-	-	-	-	-	-	-	-	-
Other		33 544	-	-	-	-	-	(1 378)	(1 378)	32 166	35 020	36 591
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		23 965	-	-	-	-	-	557	557	24 521	25 019	26 143
Markets		9 579	-	-	-	-	-	(1 934)	(1 934)	7 645	10 001	10 448
Tourism		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	4 198 123	-	-	-	-	-	567 679	567 679	4 765 802	4 424 778	4 631 519
Surplus/ (Deficit) for the year		16 181	-	-	-	-	-	(701 756)	(701 756)	(685 575)	15 303	31 330

References

- 1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- 2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- 3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- 4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

MP312 Emalahleni (Mp) - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		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		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Vote 1 - COUNCIL GENERAL		13 035	–	–	–	–	–	22	22	13 057	7 201	7 539
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		1 404 619	–	–	–	–	–	7 126	7 126	1 411 746	1 485 713	1 583 121
Vote 3 - Vote 3 - Administration And Resource Management		6 744	–	–	–	–	–	1 588	1 588	8 332	6 997	6 978
Vote 4 - Vote 4 - Planning & Development		30 168	–	–	–	–	–	402	402	30 570	40 452	41 206
Vote 5 - Vote 5 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Vote 6 - Community & Social Services		9 414	–	–	–	–	–	(1 454)	(1 454)	7 960	8 564	8 725
Vote 7 - Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Vote 8 - Public Safety		72 127	–	–	–	–	–	546	546	72 673	75 301	73 704
Vote 9 - Vote 9 - Sport & Recreation		7 335	–	–	–	–	–	(1 189)	(1 189)	6 146	7 048	7 275
Vote 10 - Vote 10 - Environment Protection/management		54	–	–	–	–	–	19	19	73	56	59
Vote 11 - Vote 11 - Waste Management		242 167	–	–	–	–	–	4 551	4 551	246 719	257 875	271 104
Vote 12 - Vote 12 - Waste Water Management		303 330	–	–	–	–	–	(6 130)	(6 130)	297 201	299 844	315 850
Vote 13 - Vote 13 - Water		665 915	–	–	–	–	–	(37 004)	(37 004)	628 911	727 733	756 616
Vote 14 - Vote 14 - Electricity Distribution		1 448 014	–	–	–	–	–	(99 465)	(99 465)	1 348 549	1 497 158	1 564 255
Vote 15 - Vote 15 - Other		11 381	–	–	–	–	–	(3 090)	(3 090)	8 291	26 140	26 416
Total Revenue by Vote	2	4 214 304	–	–	–	–	–	(134 076)	(134 076)	4 080 227	4 440 081	4 662 849
Expenditure by Vote	1											
Vote 1 - Vote 1 - COUNCIL GENERAL		158 461	–	–	–	–	–	(4 874)	(4 874)	153 587	165 432	173 577
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		512 528	–	–	–	–	–	(20 141)	(20 141)	492 388	535 014	569 289
Vote 3 - Vote 3 - Administration And Resource Management		109 995	–	–	–	–	–	(1 985)	(1 985)	108 010	114 835	120 430
Vote 4 - Vote 4 - Planning & Development		78 000	–	–	–	–	–	(5 480)	(5 480)	72 520	81 432	84 963
Vote 5 - Vote 5 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Vote 6 - Community & Social Services		69 179	–	–	–	–	–	(15 577)	(15 577)	53 602	72 223	75 446
Vote 7 - Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Vote 8 - Public Safety		214 680	–	–	–	–	–	96 650	96 650	311 330	224 126	235 771
Vote 9 - Vote 9 - Sport & Recreation		27 987	–	–	–	–	–	(669)	(669)	27 318	29 219	30 531
Vote 10 - Vote 10 - Environment Protection/management		7 304	–	–	–	–	–	583	583	7 887	7 625	7 967
Vote 11 - Vote 11 - Waste Management		187 973	–	–	–	–	–	(7 324)	(7 324)	180 649	196 244	205 032
Vote 12 - Vote 12 - Waste Water Management		189 079	–	–	–	–	–	3 534	3 534	192 613	197 399	204 084
Vote 13 - Vote 13 - Water		530 127	–	–	–	–	–	1 155	1 155	531 282	551 937	578 049
Vote 14 - Vote 14 - Electricity Distribution		1 951 462	–	–	–	–	–	505 980	505 980	2 457 442	2 080 846	2 162 724
Vote 15 - Vote 15 - Other		161 347	–	–	–	–	–	15 826	15 826	177 174	168 447	183 656
Total Expenditure by Vote	2	4 198 123	–	–	–	–	–	567 679	567 679	4 765 802	4 424 778	4 631 519
Surplus/ (Deficit) for the year	2	16 181	–	–	–	–	–	(701 756)	(701 756)	(685 575)	15 303	31 330

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

check revenue	–	–	–	–	–	–	–	0	0	–	–	–
check expenditure	–	–	–	–	–	–	–	–	–	–	–	–

MP312 Emalahleni (Mp) - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		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		
Revenue by Vote	1											
Vote 1 - Vote 1 - COUNCIL GENERAL		13 035	-	-	-	-	-	22	22	13 057	7 201	7 539
1.1 - Mayor's Office		-	-	-	-	-	-	-	-	-	-	-
1.2 - Mayoral Committee		-	-	-	-	-	-	-	-	-	-	-
1.3 - Speaker		-	-	-	-	-	-	-	-	-	-	-
1.4 - Council General Expenditure		-	-	-	-	-	-	-	-	-	-	-
1.5 - Municipal Manager		-	-	-	-	-	-	22	22	22	-	-
1.6 - Community Partisipation & Communication		-	-	-	-	-	-	-	-	-	-	-
1.7 - Internal Auditing		-	-	-	-	-	-	-	-	-	-	-
1.8 - P M S And I D P		-	-	-	-	-	-	-	-	-	-	-
1.9 - L E D & Marketing		-	-	-	-	-	-	-	-	-	-	-
1.10 - P M U		13 035	-	-	-	-	-	-	-	13 035	7 201	7 539
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		1 404 619	-	-	-	-	-	7 126	7 126	1 411 746	1 485 713	1 583 121
2.1 - Finance Administration		1 381 746	-	-	-	-	-	8 284	8 284	1 390 030	1 461 833	1 558 258
2.2 - Finance Expenditure And Risk Management		21 716	-	-	-	-	-	-	-	21 716	22 671	23 691
2.3 - Finance Income		-	-	-	-	-	-	-	-	-	-	-
2.4 - Stores And Asset Management		-	-	-	-	-	-	-	-	-	-	-
2.5 - Property Rates & Grants		-	-	-	-	-	-	-	-	-	-	-
2.6 - Cfo Administration		-	-	-	-	-	-	-	-	-	-	-
2.7 - Fleet		1 158	-	-	-	-	-	(1 158)	(1 158)	(0)	1 209	1 172
2.8 - Expenditure		-	-	-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management (scm)		-	-	-	-	-	-	-	-	-	-	-
2.10 - Revenue Management		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Administration And Resource Management		6 744	-	-	-	-	-	1 588	1 588	8 332	6 997	6 978
3.1 - Executive Director Corporate Service		-	-	-	-	-	-	-	-	-	-	-
3.2 - Department Administration & Auxillries		-	-	-	-	-	-	-	-	-	-	-
3.3 - Department Human Resource Management		5 732	-	-	-	-	-	1 571	1 571	7 303	5 985	6 254
3.4 - Department Legal Services		-	-	-	-	-	-	-	-	-	-	-
3.5 - Department Information Technology		-	-	-	-	-	-	-	-	-	-	-
3.6 - Administration		-	-	-	-	-	-	-	-	-	-	-
3.7 - Human Resources		-	-	-	-	-	-	-	-	-	-	-
3.8 - Information Technology		1 012	-	-	-	-	-	17	17	1 029	1 012	724
3.9 - Property Services		-	-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - Planning & Development		30 168	-	-	-	-	-	402	402	30 570	40 452	41 206
4.1 - Executive Director Development Planning		-	-	-	-	-	-	0	0	0	-	-
4.2 - Department Spatial Planning		16 419	-	-	-	-	-	43	43	16 462	26 097	26 276
4.3 - Building Control		-	-	-	-	-	-	-	-	-	-	-
4.4 - Department Economic Planning & Tourism		1 118	-	-	-	-	-	830	830	1 947	1 167	1 149
4.5 - Department Properties		-	-	-	-	-	-	-	-	-	-	-
4.6 - Department Human Settlement		12 632	-	-	-	-	-	(471)	(471)	12 161	13 188	13 781
4.7 - Spatial Planning		-	-	-	-	-	-	-	-	-	-	-
4.8 - Land Use Management		-	-	-	-	-	-	-	-	-	-	-
4.9 - Administration - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Health		-	-	-	-	-	-	-	-	-	-	-
5.1 - Department Social Services		-	-	-	-	-	-	-	-	-	-	-
5.2 - Primary Health Care Clinics		-	-	-	-	-	-	-	-	-	-	-
5.3 -		-	-	-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community & Social Services		9 414	-	-	-	-	-	(1 454)	(1 454)	7 960	8 564	8 725
6.1 - Executive Director Community Services		-	-	-	-	-	-	-	-	-	-	-
6.2 - Libraries		-	-	-	-	-	-	-	-	-	-	-
6.3 - Cultural Centre		-	-	-	-	-	-	-	-	-	-	-
6.4 - Community Halls		88	-	-	-	-	-	(2)	(2)	85	92	96
6.5 - Libraries		208	-	-	-	-	-	(153)	(153)	55	217	227
6.6 - Department Social Services		-	-	-	-	-	-	-	-	-	-	-
6.7 - Cemeteries		9 119	-	-	-	-	-	(1 299)	(1 299)	7 820	8 256	8 402
6.8 -		-	-	-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing		-	-	-	-	-	-	-	-	-	-	-
7.2 -		-	-	-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-	-	-
7.6 -		-	-	-	-	-	-	-	-	-	-	-

7.7 -	-	-	-	-	-	-	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8 - Public Safety	72 127	-	-	-	-	-	546	546	72 673	75 301	73 704	
8.1 - Depart Registration-licensing&pub Transp	-	-	-	-	-	-	-	-	-	-	-	-
8.2 - Department Traffic & Security	23 646	-	-	-	-	-	3 079	3 079	26 725	24 687	20 888	
8.3 - Depart Fire-rescue & Disaster Management	485	-	-	-	-	-	252	252	737	506	529	
8.4 - Administration - Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
8.5 - Licensing	47 996	-	-	-	-	-	(2 785)	(2 785)	45 211	50 107	52 287	
8.6 - Traffic	-	-	-	-	-	-	-	-	-	-	-	-
8.7 - Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
8.8 - Security	-	-	-	-	-	-	-	-	-	-	-	-
8.9 - Fire Services	-	-	-	-	-	-	-	-	-	-	-	-
8.10 - Disaster Management	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9 - Sport & Recreation	7 335	-	-	-	-	-	(1 189)	(1 189)	6 146	7 048	7 275	
9.1 - Department Sport-recreation-arts&culture	7 335	-	-	-	-	-	(1 189)	(1 189)	6 146	7 048	7 275	
9.2 - Parks And Recreation	-	-	-	-	-	-	-	-	-	-	-	-
9.3 - Sport	-	-	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10 - Environment Protection/manageme	54	-	-	-	-	-	19	19	73	56	59	
10.1 - Executive Director Envirenment Mgnt Wast	-	-	-	-	-	-	-	-	-	-	-	-
10.2 - Depar Parks-cemeteries-open Space&sports	-	-	-	-	-	-	-	-	-	-	-	-
10.3 - Department Environment Management & Comp	54	-	-	-	-	-	19	19	73	56	59	
10.4 - Environmental Management	-	-	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11 - Waste Management	242 167	-	-	-	-	-	4 551	4 551	246 719	257 875	271 104	
11.1 - Department Waste Management	242 167	-	-	-	-	-	4 551	4 551	246 719	257 875	271 104	
11.2 - Solid Waste	-	-	-	-	-	-	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12 - Waste Water Management	303 330	-	-	-	-	-	(6 130)	(6 130)	297 201	299 844	315 850	
12.1 - Manager Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
12.2 - Waste Water Treatment Work	138 842	-	-	-	-	-	4 559	4 559	143 401	128 119	136 397	
12.3 - Sewer Network	164 488	-	-	-	-	-	(10 689)	(10 689)	153 799	171 725	179 453	
12.4 - Tecnical Support Service	-	-	-	-	-	-	-	-	-	-	-	-
12.5 - Sewerage Purification	-	-	-	-	-	-	-	-	-	-	-	-
12.6 - Sewerage Network	-	-	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13 - Water	665 915	-	-	-	-	-	(37 004)	(37 004)	628 911	727 733	756 616	
13.1 - Manager Water	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - Abstraction & Water Treatment Works	11 140	-	-	-	-	-	1 433	1 433	12 573	11 630	12 153	
13.3 - Bulk Lines-storage & Reticulation	654 775	-	-	-	-	-	(38 437)	(38 437)	616 338	716 103	744 462	
13.4 - Water Purification/storage	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - Water Network/distribution	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - Administration - Water	-	-	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14 - Electricity Distribution	1 448 014	-	-	-	-	-	(99 465)	(99 465)	1 348 549	1 497 158	1 564 255	
14.1 - Exeutive Director Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
14.2 - Project Management Unit (pmu)	-	-	-	-	-	-	-	-	-	-	-	-
14.3 - Technical Support	-	-	-	-	-	-	-	-	-	-	-	-
14.4 - Electrical Reticulation	465 083	-	-	-	-	-	(35 248)	(35 248)	429 835	470 979	491 898	
14.5 - Electrical Bulk Services	982 931	-	-	-	-	-	(64 216)	(64 216)	918 714	1 026 180	1 072 358	
14.6 - Electricity Distribution	-	-	-	-	-	-	-	-	-	-	-	-
14.7 - Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-
14.8 - Administration - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-	-	-

14.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15 - Other		11 381	-	-	-	-	-	(3 090)	(3 090)	8 291	26 140	26 416
15.1 - Property Services		-	-	-	-	-	-	-	-	-	-	-
15.2 - Manager Roads & Stormwater		-	-	-	-	-	-	-	-	-	-	-
15.3 - Roads & Stormwater		-	-	-	-	-	-	-	-	-	-	-
15.4 - Roads & Stormwater		5 582	-	-	-	-	-	170	170	5 752	20 086	20 089
15.5 - Recreational Resort		-	-	-	-	-	-	-	-	-	-	-
15.6 - Nature Reserve		-	-	-	-	-	-	-	-	-	-	-
15.7 - Market		5 799	-	-	-	-	-	(3 260)	(3 260)	2 539	6 054	6 326
15.8 - Aerodrome		-	-	-	-	-	-	-	-	-	-	-
15.9 - Building Control		-	-	-	-	-	-	-	-	-	-	-
15.10 - Property Services		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	4 214 304	-	-	-	-	-	(134 076)	(134 076)	4 080 227	4 440 081	4 662 849
Expenditure by Vote	1											
Vote 1 - Vote 1 - COUNCIL GENERAL		158 461	-	-	-	-	-	(4 874)	(4 874)	153 587	165 432	173 577
1.1 - Mayor's Office		13 344	-	-	-	-	-	(4 164)	(4 164)	9 180	13 929	14 033
1.2 - Mayoral Committee		7 099	-	-	-	-	-	1 948	1 948	9 047	7 411	7 635
1.3 - Speaker		14 215	-	-	-	-	-	32 709	32 709	46 924	14 840	15 507
1.4 - Council General Expenditure		82 174	-	-	-	-	-	(38 124)	(38 124)	44 049	85 789	91 319
1.5 - Municipal Manager		13 077	-	-	-	-	-	5 559	5 559	18 636	13 652	14 157
1.6 - Community Partisipation & Communication		-	-	-	-	-	-	-	-	-	-	-
1.7 - Internal Auditing		-	-	-	-	-	-	11	11	11	-	-
1.8 - P M S And I D P		9 023	-	-	-	-	-	(949)	(949)	8 074	9 420	9 625
1.9 - L E D & Marketing		-	-	-	-	-	-	-	-	-	-	-
1.10 - P M U		19 530	-	-	-	-	-	(1 865)	(1 865)	17 666	20 390	21 301
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		512 528	-	-	-	-	-	(20 141)	(20 141)	492 388	535 014	569 289
2.1 - Finance Administration		408 408	-	-	-	-	-	(21 540)	(21 540)	386 868	426 313	455 166
2.2 - Finance Expenditure And Risk Management		40 459	-	-	-	-	-	194	194	40 652	42 239	44 681
2.3 - Finance Income		-	-	-	-	-	-	-	-	-	-	-
2.4 - Stores And Asset Management		-	-	-	-	-	-	-	-	-	-	-
2.5 - Property Rates & Grants		-	-	-	-	-	-	-	-	-	-	-
2.6 - Cfo Administration		3 129	-	-	-	-	-	(1 543)	(1 543)	1 586	3 267	3 411
2.7 - Fleet		60 532	-	-	-	-	-	2 729	2 729	63 262	63 196	66 031
2.8 - Expenditure		-	-	-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management (scm)		-	-	-	-	-	-	20	20	20	-	-
2.10 - Revenue Management		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Administration And Resource Management		109 995	-	-	-	-	-	(1 985)	(1 985)	108 010	114 835	120 430
3.1 - Executive Director Corporate Service		-	-	-	-	-	-	-	-	-	-	-
3.2 - Department Administration & Auxillries		-	-	-	-	-	-	-	-	-	-	-
3.3 - Department Human Resource Management		29 778	-	-	-	-	-	(868)	(868)	28 910	31 088	32 376
3.4 - Department Legal Services		4 031	-	-	-	-	-	2 233	2 233	6 264	4 209	4 395
3.5 - Department Information Technology		-	-	-	-	-	-	-	-	-	-	-
3.6 - Administration		-	-	-	-	-	-	-	-	-	-	-
3.7 - Human Resources		-	-	-	-	-	-	-	-	-	-	-
3.8 - Information Technology		32 769	-	-	-	-	-	(2 755)	(2 755)	30 014	34 211	36 296
3.9 - Property Services		43 417	-	-	-	-	-	(595)	(595)	42 822	45 328	47 363
3.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - Planning & Development		78 000	-	-	-	-	-	(5 480)	(5 480)	72 520	81 432	84 963
4.1 - Executive Director Development Planning		13 061	-	-	-	-	-	1 969	1 969	15 030	13 635	14 157
4.2 - Department Spatial Planning		26 345	-	-	-	-	-	(5 887)	(5 887)	20 458	27 504	28 726
4.3 - Building Control		-	-	-	-	-	-	-	-	-	-	-
4.4 - Department Economic Planning & Tourism		24 066	-	-	-	-	-	422	422	24 488	25 125	26 240
4.5 - Department Properties		-	-	-	-	-	-	-	-	-	-	-
4.6 - Department Human Settlement		14 527	-	-	-	-	-	(1 983)	(1 983)	12 544	15 167	15 839
4.7 - Spatial Planning		-	-	-	-	-	-	-	-	-	-	-
4.8 - Land Use Management		-	-	-	-	-	-	-	-	-	-	-
4.9 - Administration - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Health		-	-	-	-	-	-	-	-	-	-	-
5.1 - Department Social Services		-	-	-	-	-	-	-	-	-	-	-
5.2 - Primary Health Care Clinics		-	-	-	-	-	-	-	-	-	-	-
5.3 -		-	-	-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community & Social Services		69 179	-	-	-	-	-	(15 577)	(15 577)	53 602	72 223	75 446
6.1 - Executive Director Community Services		-	-	-	-	-	-	-	-	-	-	-
6.2 - Libraries		-	-	-	-	-	-	-	-	-	-	-
6.3 - Cultural Centre		-	-	-	-	-	-	-	-	-	-	-
6.4 - Community Halls		6 190	-	-	-	-	-	(5 445)	(5 445)	745	6 462	6 748
6.5 - Libraries		22 702	-	-	-	-	-	(5 059)	(5 059)	17 643	23 701	24 767
6.6 - Department Social Services		3 814	-	-	-	-	-	(1 560)	(1 560)	2 254	3 982	4 161
6.7 - Cemeteries		36 473	-	-	-	-	-	(3 513)	(3 513)	32 960	38 078	39 770
6.8 -		-	-	-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-	-	-

Vote 7 - Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-	-	-	-	-	-	-	-	-	-	-
7.2 -	-	-	-	-	-	-	-	-	-	-	-	-
7.3 -	-	-	-	-	-	-	-	-	-	-	-	-
7.4 -	-	-	-	-	-	-	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8 - Public Safety	214 680	-	-	-	-	-	96 650	96 650	311 330	224 126	235 771	
8.1 - Depart Registration-licensing&pub Transp	-	-	-	-	-	-	-	-	-	-	-	-
8.2 - Department Traffic & Security	123 537	-	-	-	-	-	93 656	93 656	217 193	128 972	136 357	
8.3 - Depart Fire-rescue & Disaster Management	67 179	-	-	-	-	-	2 437	2 437	69 616	70 134	73 270	
8.4 - Administration - Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
8.5 - Licensing	23 965	-	-	-	-	-	557	557	24 521	25 019	26 143	
8.6 - Traffic	-	-	-	-	-	-	-	-	-	-	-	-
8.7 - Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-
8.8 - Security	-	-	-	-	-	-	-	-	-	-	-	-
8.9 - Fire Services	-	-	-	-	-	-	-	-	-	-	-	-
8.10 - Disaster Management	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9 - Sport & Recreation	27 987	-	-	-	-	-	(669)	(669)	27 318	29 219	30 531	
9.1 - Department Sport-recreation-arts&culture	27 987	-	-	-	-	-	(669)	(669)	27 318	29 219	30 531	
9.2 - Parks And Recreation	-	-	-	-	-	-	0	0	0	-	-	-
9.3 - Sport	-	-	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10 - Environment Protection/manageme	7 304	-	-	-	-	-	583	583	7 887	7 625	7 967	
10.1 - Executive Director Environment Mgnt Wast	-	-	-	-	-	-	-	-	-	-	-	-
10.2 - Depar Parks-cemeteries-open Space&sports	-	-	-	-	-	-	-	-	-	-	-	-
10.3 - Department Environment Management & Comp	7 304	-	-	-	-	-	583	583	7 887	7 625	7 967	
10.4 - Environmental Management	-	-	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11 - Waste Management	187 973	-	-	-	-	-	(7 324)	(7 324)	180 649	196 244	205 032	
11.1 - Department Waste Management	187 953	-	-	-	-	-	(7 319)	(7 319)	180 635	196 223	205 011	
11.2 - Solid Waste	20	-	-	-	-	-	(5)	(5)	14	20	21	
11.3 -	-	-	-	-	-	-	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12 - Waste Water Management	189 079	-	-	-	-	-	3 534	3 534	192 613	197 399	204 084	
12.1 - Manager Sanitation	147	-	-	-	-	-	(61)	(61)	86	153	160	
12.2 - Waste Water Treatment Work	61 347	-	-	-	-	-	2 802	2 802	64 149	64 046	64 740	
12.3 - Sewer Network	124 039	-	-	-	-	-	1 341	1 341	125 379	129 497	135 314	
12.4 - Tecnical Support Service	3 547	-	-	-	-	-	(548)	(548)	2 999	3 703	3 869	
12.5 - Sewerage Purification	-	-	-	-	-	-	-	-	-	-	-	-
12.6 - Sewerage Network	-	-	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13 - Water	530 127	-	-	-	-	-	1 155	1 155	531 282	551 937	578 049	
13.1 - Manager Water	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - Abstraction & Water Treatment Works	71 694	-	-	-	-	-	25 197	25 197	96 892	74 745	79 397	
13.3 - Bulk Lines-storage & Reticulation	458 418	-	-	-	-	-	(24 088)	(24 088)	434 330	477 176	498 636	
13.4 - Water Purification/storage	-	-	-	-	-	-	45	45	45	-	-	-
13.5 - Water Network/distribution	15	-	-	-	-	-	1	1	16	16	16	
13.6 - Administration - Water	-	-	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14 - Electricity Distribution	1 951 462	-	-	-	-	-	505 980	505 980	2 457 442	2 080 846	2 162 724	
14.1 - Exeutive Director Technical Services	-	-	-	-	-	-	-	-	-	-	-	-
14.2 - Project Management Unit (pmu)	-	-	-	-	-	-	-	-	-	-	-	-

14.3 - Technical Support		-	-	-	-	-	-	-	-	-	-	-
14.4 - Electrical Reticulation		1 612 671	-	-	-	-	-	515 785	515 785	2 128 456	1 727 149	1 793 167
14.5 - Electrical Bulk Services		338 790	-	-	-	-	-	(9 805)	(9 805)	328 986	353 697	369 557
14.6 - Electricity Distribution		-	-	-	-	-	-	-	-	-	-	-
14.7 - Street Lighting		-	-	-	-	-	-	-	-	-	-	-
14.8 - Administration - Electricity		-	-	-	-	-	-	-	-	-	-	-
14.9 -		-	-	-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15 - Other		161 347	-	-	-	-	-	15 826	15 826	177 174	168 447	183 656
15.1 - Property Services		-	-	-	-	-	-	-	-	-	-	-
15.2 - Manager Roads & Stormwater		-	-	-	-	-	-	-	-	-	-	-
15.3 - Roads & Stormwater		-	-	-	-	-	-	0	0	0	-	-
15.4 - Roads & Stormwater		151 769	-	-	-	-	-	17 760	17 760	169 529	158 446	173 208
15.5 - Recreational Resort		-	-	-	-	-	-	-	-	-	-	-
15.6 - Nature Reserve		-	-	-	-	-	-	-	-	-	-	-
15.7 - Market		9 579	-	-	-	-	-	(1 934)	(1 934)	7 645	10 001	10 448
15.8 - Aerodrome		-	-	-	-	-	-	-	-	-	-	-
15.9 - Building Control		-	-	-	-	-	-	-	-	-	-	-
15.10 - Property Services		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	4 198 123	-	-	-	-	-	567 679	567 679	4 765 802	4 424 778	4 631 519
Surplus/ (Deficit) for the year	2	16 181	-	-	-	-	-	(701 756)	(701 756)	(685 575)	15 303	31 330

References

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

MP312 Emalahleni (Mp) - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	806 102	–	–	–	–	–	0	0	806 102	841 571	878 600
Service charges - electricity revenue	2	1 323 461	–	–	–	–	–	(125 052)	(125 052)	1 198 409	1 381 693	1 443 778
Service charges - water revenue	2	564 285	–	–	–	–	–	(38 212)	(38 212)	526 073	619 113	642 473
Service charges - sanitation revenue	2	164 686	–	–	–	–	–	(10 886)	(10 886)	153 799	171 932	179 669
Service charges - refuse revenue	2	149 577	–	–	–	–	–	(0)	(0)	149 577	156 159	163 186
Rental of facilities and equipment		17 588	–	–	–	–	–	(1 431)	(1 431)	16 156	18 362	19 188
Interest earned - external investments		1 312	–	–	–	–	–	2 260	2 260	3 571	1 369	1 431
Interest earned - outstanding debtors		327 074	–	–	–	–	–	42 918	42 918	369 992	341 465	356 831
Dividends received		271	–	–	–	–	–	0	0	271	283	296
Fines, penalties and forfeits		26 582	–	–	–	–	–	3 506	3 506	30 088	27 752	23 546
Licences and permits		471	–	–	–	–	–	(113)	(113)	358	492	514
Agency services		47 496	–	–	–	–	–	(44 646)	(44 646)	2 850	49 585	51 817
Transfers and subsidies		507 401	–	–	–	–	–	1 571	1 571	508 972	555 448	615 852
Other revenue	2	57 545	–	–	–	–	–	40 409	40 409	97 954	60 077	62 346
Gains		1 678	–	–	–	–	–	(7 400)	(7 400)	(5 722)	1 752	1 831
Total Revenue (excluding capital transfers and contributions)		3 995 529	–	–	–	–	–	(137 076)	(137 076)	3 858 452	4 227 052	4 441 357
Expenditure By Type												
Employee related costs		1 036 810	–	–	–	–	–	20	20	1 036 830	1 082 430	1 130 114
Remuneration of councillors		32 422	–	–	–	–	–	–	–	32 422	33 849	35 373
Debt impairment		737 216	–	–	–	–	–	2 895	2 895	740 110	769 653	804 287
Depreciation & asset impairment		281 230	–	–	–	–	–	–	–	281 230	293 604	306 816
Finance charges		222 583	–	–	–	–	–	145 569	145 569	368 152	232 376	242 833
Bulk purchases - electricity		1 156 347	–	–	–	–	–	312 142	312 142	1 468 488	1 250 746	1 297 029
Inventory consumed		147 938	–	–	–	–	–	47 225	47 225	195 163	152 932	159 814
Contracted services		364 516	–	–	–	–	–	67 627	67 627	432 143	380 488	412 925
Transfers and subsidies		4 150	–	–	–	–	–	0	0	4 150	4 333	4 528
Other expenditure		214 911	–	–	–	–	–	(7 799)	(7 799)	207 112	224 367	237 799
Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		4 198 123	–	–	–	–	–	567 679	567 679	4 765 802	4 424 778	4 631 519
Surplus/(Deficit)		(202 594)	–	–	–	–	–	(704 756)	(704 756)	(907 350)	(197 726)	(190 162)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		218 775	–	–	–	–	–	3 000	3 000	221 775	213 029	221 492
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		16 181	–	–	–	–	–	(701 756)	(701 756)	(685 575)	15 303	31 330
Taxation		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		16 181	–	–	–	–	–	(701 756)	(701 756)	(685 575)	15 303	31 330
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		16 181	–	–	–	–	–	(701 756)	(701 756)	(685 575)	15 303	31 330
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		16 181	–	–	–	–	–	(701 756)	(701 756)	(685 575)	15 303	31 330

References

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

MP312 Emalahleni (Mp) - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Administration And Resource Management		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10 - Environment Protection/management		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14 - Electricity Distribution		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Vote 1 - COUNCIL GENERAL		10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		1 000	-	-	-	-	-	7 500	7 500	8 500	1 000	1 000
Vote 3 - Vote 3 - Administration And Resource Management		-	-	-	-	-	-	3 000	3 000	3 000	-	-
Vote 4 - Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community & Social Services		3 000	-	-	-	-	-	7 350	7 350	10 350	-	-
Vote 7 - Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8 - Public Safety		-	-	-	-	-	-	1 000	1 000	1 000	-	-
Vote 9 - Vote 9 - Sport & Recreation		2 500	-	-	-	-	-	(1 400)	(1 400)	1 100	-	-
Vote 10 - Vote 10 - Environment Protection/management		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11 - Waste Management		3 000	-	-	-	-	-	7 000	7 000	10 000	-	-
Vote 12 - Vote 12 - Waste Water Management		104 291	-	-	-	-	-	(30 675)	(30 675)	73 616	109 066	100 000
Vote 13 - Vote 13 - Water		30 500	-	-	-	-	-	19 000	19 000	49 500	40 000	52 824
Vote 14 - Vote 14 - Electricity Distribution		56 100	-	-	-	-	-	32 450	32 450	88 550	43 000	44 700
Vote 15 - Vote 15 - Other		11 500	-	-	-	-	-	384	384	11 884	12 762	15 762
Capital single-year expenditure sub-total		221 891	-	-	-	-	-	39 405	39 405	261 297	205 828	214 286
Total Capital Expenditure - Vote		221 891	-	-	-	-	-	39 405	39 405	261 297	205 828	214 286
Capital Expenditure - Functional												
Governance and administration		1 000	-	-	-	-	-	10 500	10 500	11 500	1 000	1 000
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 000	-	-	-	-	-	10 500	10 500	11 500	1 000	1 000
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5 500	-	-	-	-	-	6 950	6 950	12 450	-	-
Community and social services		3 000	-	-	-	-	-	7 350	7 350	10 350	-	-
Sport and recreation		2 500	-	-	-	-	-	(1 400)	(1 400)	1 100	-	-
Public safety		-	-	-	-	-	-	1 000	1 000	1 000	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		21 500	-	-	-	-	-	(5 820)	(5 820)	15 680	12 762	15 762
Planning and development		10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-
Road transport		11 500	-	-	-	-	-	384	384	11 884	12 762	15 762
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		193 891	-	-	-	-	-	27 775	27 775	221 666	192 066	197 524
Energy sources		56 100	-	-	-	-	-	32 450	32 450	88 550	43 000	44 700
Water management		30 500	-	-	-	-	-	19 000	19 000	49 500	40 000	52 824
Waste water management		104 291	-	-	-	-	-	(30 675)	(30 675)	73 616	109 066	100 000
Waste management		3 000	-	-	-	-	-	7 000	7 000	10 000	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	221 891	-	-	-	-	-	39 405	39 405	261 297	205 828	214 286
Funded by:												
National Government		201 891	-	-	-	-	-	(2 000)	(2 000)	199 891	205 828	214 286
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		10 000	-	-	-	-	-	-	-	10 000	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	211 891	-	-	-	-	-	(2 000)	(2 000)	209 891	205 828	214 286
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		10 000	-	-	-	-	-	41 405	41 405	51 405	-	-
Total Capital Funding		221 891	-	-	-	-	-	39 405	39 405	261 297	205 828	214 286

References

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

MP312 Emalahleni (Mp) - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		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		
Capital expenditure - Municipal Vote	2											
Multi-year expenditure appropriation												
Vote 1 - Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-	-
1.1 - Mayor's Office		-	-	-	-	-	-	-	-	-	-	-
1.2 - Mayoral Committee		-	-	-	-	-	-	-	-	-	-	-
1.3 - Speaker		-	-	-	-	-	-	-	-	-	-	-
1.4 - Council General Expenditure		-	-	-	-	-	-	-	-	-	-	-
1.5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
1.6 - Community Partisipation & Communication		-	-	-	-	-	-	-	-	-	-	-
1.7 - Internal Auditing		-	-	-	-	-	-	-	-	-	-	-
1.8 - P M S And I D P		-	-	-	-	-	-	-	-	-	-	-
1.9 - L E D & Marketing		-	-	-	-	-	-	-	-	-	-	-
1.10 - P M U		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		-	-	-	-	-	-	-	-	-	-	-
2.1 - Finance Administration		-	-	-	-	-	-	-	-	-	-	-
2.2 - Finance Expenditure And Risk Management		-	-	-	-	-	-	-	-	-	-	-
2.3 - Finance Income		-	-	-	-	-	-	-	-	-	-	-
2.4 - Stores And Asset Management		-	-	-	-	-	-	-	-	-	-	-
2.5 - Property Rates & Grants		-	-	-	-	-	-	-	-	-	-	-
2.6 - Cfo Administration		-	-	-	-	-	-	-	-	-	-	-
2.7 - Fleet		-	-	-	-	-	-	-	-	-	-	-
2.8 - Expenditure		-	-	-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management (scm)		-	-	-	-	-	-	-	-	-	-	-
2.10 - Revenue Management		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Administration And Resource Management		-	-	-	-	-	-	-	-	-	-	-
3.1 - Executive Director Corporate Service		-	-	-	-	-	-	-	-	-	-	-
3.2 - Department Administration & Auxillries		-	-	-	-	-	-	-	-	-	-	-
3.3 - Department Human Resource Management		-	-	-	-	-	-	-	-	-	-	-
3.4 - Department Legal Services		-	-	-	-	-	-	-	-	-	-	-
3.5 - Department Information Technology		-	-	-	-	-	-	-	-	-	-	-
3.6 - Administration		-	-	-	-	-	-	-	-	-	-	-
3.7 - Human Resources		-	-	-	-	-	-	-	-	-	-	-
3.8 - Information Technology		-	-	-	-	-	-	-	-	-	-	-
3.9 - Property Services		-	-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
4.1 - Executive Director Development Planning		-	-	-	-	-	-	-	-	-	-	-
4.2 - Department Spatial Planning		-	-	-	-	-	-	-	-	-	-	-
4.3 - Building Control		-	-	-	-	-	-	-	-	-	-	-
4.4 - Department Economic Planning & Tourism		-	-	-	-	-	-	-	-	-	-	-
4.5 - Department Properties		-	-	-	-	-	-	-	-	-	-	-
4.6 - Department Human Settlement		-	-	-	-	-	-	-	-	-	-	-
4.7 - Spatial Planning		-	-	-	-	-	-	-	-	-	-	-
4.8 - Land Use Management		-	-	-	-	-	-	-	-	-	-	-
4.9 - Administration - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Health		-	-	-	-	-	-	-	-	-	-	-
5.1 - Department Social Services		-	-	-	-	-	-	-	-	-	-	-
5.2 - Primary Health Care Clinics		-	-	-	-	-	-	-	-	-	-	-
5.3 -		-	-	-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
6.1 - Executive Director Community Services		-	-	-	-	-	-	-	-	-	-	-
6.2 - Libraries		-	-	-	-	-	-	-	-	-	-	-
6.3 - Cultural Centre		-	-	-	-	-	-	-	-	-	-	-
6.4 - Community Halls		-	-	-	-	-	-	-	-	-	-	-
6.5 - Libraries		-	-	-	-	-	-	-	-	-	-	-
6.6 - Department Social Services		-	-	-	-	-	-	-	-	-	-	-
6.7 - Cemeteries		-	-	-	-	-	-	-	-	-	-	-
6.8 -		-	-	-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing		-	-	-	-	-	-	-	-	-	-	-
7.2 -		-	-	-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-	-	-

7.6 -	-	-	-	-	-	-	-	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
8.1 - Depart Registration-licensing&pub Transp	-	-	-	-	-	-	-	-	-	-	-	-	-
8.2 - Department Traffic & Security	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3 - Depart Fire-rescue & Disaster Management	-	-	-	-	-	-	-	-	-	-	-	-	-
8.4 - Administration - Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
8.5 - Licensing	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 - Traffic	-	-	-	-	-	-	-	-	-	-	-	-	-
8.7 - Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-
8.8 - Security	-	-	-	-	-	-	-	-	-	-	-	-	-
8.9 - Fire Services	-	-	-	-	-	-	-	-	-	-	-	-	-
8.10 - Disaster Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9 - Sport & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
9.1 - Department Sport-recreation-arts&culture	-	-	-	-	-	-	-	-	-	-	-	-	-
9.2 - Parks And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
9.3 - Sport	-	-	-	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-	-	-	-	-	-	-	-
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9.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10 - Environment Protection/manageme	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1 - Executive Director Envirenment Mgnt Wast	-	-	-	-	-	-	-	-	-	-	-	-	-
10.2 - Depar Parks-cemeteries-open Space&sports	-	-	-	-	-	-	-	-	-	-	-	-	-
10.3 - Department Environment Management & Comp	-	-	-	-	-	-	-	-	-	-	-	-	-
10.4 - Environmental Management	-	-	-	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1 - Department Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
11.2 - Solid Waste	-	-	-	-	-	-	-	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-	-	-	-
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11.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
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11.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12 - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
12.1 - Manager Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-
12.2 - Waste Water Treatment Work	-	-	-	-	-	-	-	-	-	-	-	-	-
12.3 - Sewer Network	-	-	-	-	-	-	-	-	-	-	-	-	-
12.4 - Tecnical Support Service	-	-	-	-	-	-	-	-	-	-	-	-	-
12.5 - Sewerage Purification	-	-	-	-	-	-	-	-	-	-	-	-	-
12.6 - Sewerage Network	-	-	-	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13 - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - Manager Water	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - Abstraction & Water Treatment Works	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3 - Bulk Lines-storage & Reticulation	-	-	-	-	-	-	-	-	-	-	-	-	-
13.4 - Water Purification/storage	-	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - Water Network/distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - Administration - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14 - Electricity Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
14.1 - Exeutive Director Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-
14.2 - Project Management Unit (pmu)	-	-	-	-	-	-	-	-	-	-	-	-	-
14.3 - Technical Support	-	-	-	-	-	-	-	-	-	-	-	-	-
14.4 - Electrical Reticulation	-	-	-	-	-	-	-	-	-	-	-	-	-
14.5 - Electrical Bulk Services	-	-	-	-	-	-	-	-	-	-	-	-	-
14.6 - Electricity Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
14.7 - Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
14.8 - Administration - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-

14.9 -		-	-	-	-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-
15.1 - Property Services		-	-	-	-	-	-	-	-	-	-	-	-
15.2 - Manager Roads & Stormwater		-	-	-	-	-	-	-	-	-	-	-	-
15.3 - Roads & Stormwater		-	-	-	-	-	-	-	-	-	-	-	-
15.4 - Roads & Stormwater		-	-	-	-	-	-	-	-	-	-	-	-
15.5 - Recreational Resort		-	-	-	-	-	-	-	-	-	-	-	-
15.6 - Nature Reserve		-	-	-	-	-	-	-	-	-	-	-	-
15.7 - Market		-	-	-	-	-	-	-	-	-	-	-	-
15.8 - Aerodrome		-	-	-	-	-	-	-	-	-	-	-	-
15.9 - Building Control		-	-	-	-	-	-	-	-	-	-	-	-
15.10 - Property Services		-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote	2												
Single-year expenditure appropriation													
Vote 1 - Vote 1 - COUNCIL GENERAL		10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-	-
1.1 - Mayor's Office		-	-	-	-	-	-	-	-	-	-	-	-
1.2 - Mayoral Committee		-	-	-	-	-	-	-	-	-	-	-	-
1.3 - Speaker		-	-	-	-	-	-	-	-	-	-	-	-
1.4 - Council General Expenditure		-	-	-	-	-	-	-	-	-	-	-	-
1.5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-
1.6 - Community Partisipation & Communication		-	-	-	-	-	-	-	-	-	-	-	-
1.7 - Internal Auditing		-	-	-	-	-	-	-	-	-	-	-	-
1.8 - P M S And I D P		-	-	-	-	-	-	-	-	-	-	-	-
1.9 - L E D & Marketing		-	-	-	-	-	-	-	-	-	-	-	-
1.10 - P M U		10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-	-
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		1 000	-	-	-	-	-	7 500	7 500	8 500	1 000	1 000	-
2.1 - Finance Administration		1 000	-	-	-	-	-	500	500	1 500	1 000	1 000	-
2.2 - Finance Expenditure And Risk Management		-	-	-	-	-	-	-	-	-	-	-	-
2.3 - Finance Income		-	-	-	-	-	-	-	-	-	-	-	-
2.4 - Stores And Asset Management		-	-	-	-	-	-	-	-	-	-	-	-
2.5 - Property Rates & Grants		-	-	-	-	-	-	-	-	-	-	-	-
2.6 - Cfo Administration		-	-	-	-	-	-	-	-	-	-	-	-
2.7 - Fleet		-	-	-	-	-	-	7 000	7 000	7 000	-	-	-
2.8 - Expenditure		-	-	-	-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management (scm)		-	-	-	-	-	-	-	-	-	-	-	-
2.10 - Revenue Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Administration And Resource Manage		-	-	-	-	-	-	3 000	3 000	3 000	-	-	-
3.1 - Executive Director Corporate Service		-	-	-	-	-	-	-	-	-	-	-	-
3.2 - Department Administration & Auxillries		-	-	-	-	-	-	-	-	-	-	-	-
3.3 - Department Human Resource Management		-	-	-	-	-	-	-	-	-	-	-	-
3.4 - Department Legal Services		-	-	-	-	-	-	-	-	-	-	-	-
3.5 - Department Information Technology		-	-	-	-	-	-	-	-	-	-	-	-
3.6 - Administration		-	-	-	-	-	-	-	-	-	-	-	-
3.7 - Human Resources		-	-	-	-	-	-	-	-	-	-	-	-
3.8 - Information Technology		-	-	-	-	-	-	3 000	3 000	3 000	-	-	-
3.9 - Property Services		-	-	-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-
4.1 - Executive Director Development Planning		-	-	-	-	-	-	-	-	-	-	-	-
4.2 - Department Spatial Planning		-	-	-	-	-	-	-	-	-	-	-	-
4.3 - Building Control		-	-	-	-	-	-	-	-	-	-	-	-
4.4 - Department Economic Planning & Tourism		-	-	-	-	-	-	-	-	-	-	-	-
4.5 - Department Properties		-	-	-	-	-	-	-	-	-	-	-	-
4.6 - Department Human Settlement		-	-	-	-	-	-	-	-	-	-	-	-
4.7 - Spatial Planning		-	-	-	-	-	-	-	-	-	-	-	-
4.8 - Land Use Management		-	-	-	-	-	-	-	-	-	-	-	-
4.9 - Administration - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Health		-	-	-	-	-	-	-	-	-	-	-	-
5.1 - Department Social Services		-	-	-	-	-	-	-	-	-	-	-	-
5.2 - Primary Health Care Clinics		-	-	-	-	-	-	-	-	-	-	-	-
5.3 -		-	-	-	-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community & Social Services		3 000	-	-	-	-	-	7 350	7 350	10 350	-	-	-
6.1 - Executive Director Community Services		-	-	-	-	-	-	-	-	-	-	-	-
6.2 - Libraries		-	-	-	-	-	-	-	-	-	-	-	-
6.3 - Cultural Centre		-	-	-	-	-	-	-	-	-	-	-	-
6.4 - Community Halls		-	-	-	-	-	-	-	-	-	-	-	-
6.5 - Libraries		-	-	-	-	-	-	-	-	-	-	-	-
6.6 - Department Social Services		-	-	-	-	-	-	-	-	-	-	-	-
6.7 - Cemeteries		3 000	-	-	-	-	-	7 350	7 350	10 350	-	-	-

6.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
7.2 -	-	-	-	-	-	-	-	-	-	-	-	-	-
7.3 -	-	-	-	-	-	-	-	-	-	-	-	-	-
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7.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8 - Public Safety	-	-	-	-	-	-	1 000	1 000	1 000	-	-	-	-
8.1 - Depart Registration-licensing&pub Transp	-	-	-	-	-	-	-	-	-	-	-	-	-
8.2 - Department Traffic & Security	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3 - Depart Fire-rescue & Disaster Management	-	-	-	-	-	-	1 000	1 000	1 000	-	-	-	-
8.4 - Administration - Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
8.5 - Licensing	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 - Traffic	-	-	-	-	-	-	-	-	-	-	-	-	-
8.7 - Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-
8.8 - Security	-	-	-	-	-	-	-	-	-	-	-	-	-
8.9 - Fire Services	-	-	-	-	-	-	-	-	-	-	-	-	-
8.10 - Disaster Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9 - Sport & Recreation	2 500	-	-	-	-	-	(1 400)	(1 400)	1 100	-	-	-	-
9.1 - Department Sport-recreation-arts&culture	2 500	-	-	-	-	-	(1 400)	(1 400)	1 100	-	-	-	-
9.2 - Parks And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
9.3 - Sport	-	-	-	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10 - Environment Protection/manageme	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1 - Executive Director Environment Mgnt Wast	-	-	-	-	-	-	-	-	-	-	-	-	-
10.2 - Depar Parks-cemeteries-open Space&sports	-	-	-	-	-	-	-	-	-	-	-	-	-
10.3 - Department Environment Management & Comp	-	-	-	-	-	-	-	-	-	-	-	-	-
10.4 - Environmental Management	-	-	-	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11 - Waste Management	3 000	-	-	-	-	-	7 000	7 000	10 000	-	-	-	-
11.1 - Department Waste Management	3 000	-	-	-	-	-	7 000	7 000	10 000	-	-	-	-
11.2 - Solid Waste	-	-	-	-	-	-	-	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12 - Waste Water Management	104 291	-	-	-	-	-	(30 675)	(30 675)	73 616	109 066	100 000	-	-
12.1 - Manager Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-
12.2 - Waste Water Treatment Work	91 000	-	-	-	-	-	(31 000)	(31 000)	60 000	105 066	100 000	-	-
12.3 - Sewer Network	13 291	-	-	-	-	-	325	325	13 616	4 000	-	-	-
12.4 - Tecnical Support Service	-	-	-	-	-	-	-	-	-	-	-	-	-
12.5 - Sewerage Purification	-	-	-	-	-	-	-	-	-	-	-	-	-
12.6 - Sewerage Network	-	-	-	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13 - Water	30 500	-	-	-	-	-	19 000	19 000	49 500	40 000	52 824	-	-
13.1 - Manager Water	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - Abstraction & Water Treatment Works	15 000	-	-	-	-	-	-	-	15 000	15 000	15 000	-	-
13.3 - Bulk Lines-storage & Reticulation	15 500	-	-	-	-	-	19 000	19 000	34 500	25 000	37 824	-	-
13.4 - Water Purification/storage	-	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - Water Network/distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - Administration - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-

Vote 14 - Vote 14 - Electricity Distribution		56 100	-	-	-	-	-	32 450	32 450	88 550	43 000	44 700
14.1 - Exeutive Director Technical Services		-	-	-	-	-	-	-	-	-	-	-
14.2 - Project Management Unit (pmu)		-	-	-	-	-	-	-	-	-	-	-
14.3 - Technical Support		-	-	-	-	-	-	-	-	-	-	-
14.4 - Electrical Reticulation		13 500	-	-	-	-	-	24 370	24 370	37 870	18 000	13 000
14.5 - Electrical Bulk Services		42 600	-	-	-	-	-	8 080	8 080	50 680	25 000	31 700
14.6 - Electricity Distribution		-	-	-	-	-	-	-	-	-	-	-
14.7 - Street Lighting		-	-	-	-	-	-	-	-	-	-	-
14.8 - Administration - Electricity		-	-	-	-	-	-	-	-	-	-	-
14.9 -		-	-	-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15 - Other		11 500	-	-	-	-	-	384	384	11 884	12 762	15 762
15.1 - Property Services		-	-	-	-	-	-	-	-	-	-	-
15.2 - Manager Roads & Stormwater		-	-	-	-	-	-	-	-	-	-	-
15.3 - Roads & Stormwater		-	-	-	-	-	-	-	-	-	-	-
15.4 - Roads & Stormwater		11 500	-	-	-	-	-	384	384	11 884	12 762	15 762
15.5 - Recreational Resort		-	-	-	-	-	-	-	-	-	-	-
15.6 - Nature Reserve		-	-	-	-	-	-	-	-	-	-	-
15.7 - Market		-	-	-	-	-	-	-	-	-	-	-
15.8 - Aerodrome		-	-	-	-	-	-	-	-	-	-	-
15.9 - Building Control		-	-	-	-	-	-	-	-	-	-	-
15.10 - Property Services		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		221 891	-	-	-	-	-	39 405	39 405	261 297	205 828	214 286
Total Capital Expenditure		221 891	-	-	-	-	-	39 405	39 405	261 297	205 828	214 286

References

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

MP312 Emalahleni (Mp) - Table B6 Adjustments Budget Financial Position -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		47 406	–	–	–	–	–	(18 928)	(18 928)	28 478	47 962	68 464
Call investment deposits	1	2 000	–	–	–	–	–	–	–	2 000	2 000	2 000
Consumer debtors	1	3 666 335	–	–	–	–	–	1 978	1 978	3 668 313	4 073 546	4 282 041
Other debtors		383 632	–	–	–	–	–	(36 090)	(36 090)	347 542	385 763	381 113
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–	–
Inventory		47 294	–	–	–	–	–	(9 204)	(9 204)	38 090	41 773	45 621
Total current assets		4 146 667	–	–	–	–	–	(62 244)	(62 244)	4 084 423	4 551 044	4 779 239
Non current assets												
Long-term receivables		–	–	–	–	–	–	–	–	–	–	–
Investments		1 030	–	–	–	–	–	–	–	1 030	1 030	1 030
Investment property		910 288	–	–	–	–	–	–	–	910 288	910 288	910 288
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	5 606 997	–	–	–	–	–	32 006	32 006	5 639 002	6 349 161	6 262 986
Biological		2 680	–	–	–	–	–	–	–	2 680	2 680	2 680
Intangible		2 245	–	–	–	–	–	–	–	2 245	2 245	2 245
Other non-current assets		400	–	–	–	–	–	–	–	400	400	400
Total non current assets		6 523 640	–	–	–	–	–	32 006	32 006	6 555 645	7 265 804	7 179 629
TOTAL ASSETS		10 670 307	–	–	–	–	–	(30 238)	(30 238)	10 640 069	11 816 847	11 958 868
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Borrowing		6 973	–	–	–	–	–	(0)	(0)	6 973	(1 327)	(7 604)
Consumer deposits		136 797	–	–	–	–	–	(273 593)	(273 593)	(136 797)	136 797	136 797
Trade and other payables		5 204 448	–	–	–	–	–	671 517	671 517	5 875 965	5 708 420	6 302 234
Provisions		78 118	–	–	–	–	–	(156 237)	(156 237)	(78 118)	78 118	78 118
Total current liabilities		5 426 335	–	–	–	–	–	241 687	241 687	5 668 023	5 922 008	6 509 545
Non current liabilities												
Borrowing	1	33 898	–	–	–	–	–	–	–	33 898	33 898	33 898
Provisions	1	388 696	–	–	–	–	–	–	–	388 696	388 696	388 696
Total non current liabilities		422 594	–	–	–	–	–	–	–	422 594	422 594	422 594
TOTAL LIABILITIES		5 848 929	–	–	–	–	–	241 687	241 687	6 090 616	6 344 602	6 932 139
NET ASSETS	2	4 821 378	–	–	–	–	–	(271 925)	(271 925)	4 549 452	5 472 246	5 026 729
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 821 378	–	–	–	–	–	(701 756)	(701 756)	4 119 622	5 319 651	4 752 083
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		4 821 378	–	–	–	–	–	(701 756)	(701 756)	4 119 622	5 319 651	4 752 083

References

1. Detail to be provided in Table SA3

2. Net assets must balance with Total Community Wealth/Equity

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

MP312 Emalahleni (Mp) - Table B7 Adjustments Budget Cash Flows -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		564 272	–	–	–	–	–	48 485	48 485	612 757	589 100	615 020
Service charges		1 541 406	–	–	–	–	–	(143 390)	(143 390)	1 398 016	1 630 228	1 700 374
Other revenue		333 454	–	–	–	–	–	(3 668)	(3 668)	329 785	399 345	413 193
Transfers and Subsidies - Operational	1	507 401	–	–	–	–	–	1 571	1 571	508 972	555 448	615 852
Transfers and Subsidies - Capital	1	208 775	–	–	–	–	–	3 000	3 000	211 775	213 029	221 492
Interest		1 193	–	–	–	–	–	1 699	1 699	2 893	1 246	1 302
Dividends		190	–	–	–	–	–	–	–	190	198	207
Payments												
Suppliers and employees		(2 702 404)	–	–	–	–	–	220 486	220 486	(2 481 918)	(2 941 226)	(3 083 223)
Finance charges		(222 583)	–	–	–	–	–	(145 249)	(145 249)	(367 831)	(232 376)	(242 833)
Transfers and Grants	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		231 704	–	–	–	–	–	(17 066)	(17 066)	214 638	214 991	241 384
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		1 030	–	–	–	–	–	(1 030)	(1 030)	–	–	–
Payments												
Capital assets		(211 891)	–	–	–	–	–	1 000	1 000	(210 891)	(205 828)	(214 286)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(210 861)	–	–	–	–	–	(30)	(30)	(210 891)	(205 828)	(214 286)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		(10 289)	–	–	–	–	–	(0)	(0)	(10 289)	(8 300)	(6 277)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 289)	–	–	–	–	–	(0)	(0)	(10 289)	(8 300)	(6 277)
NET INCREASE/ (DECREASE) IN CASH HELD		10 554	–	–	–	–	–	(17 096)	(17 096)	(6 541)	864	20 822
Cash/cash equivalents at the year begin:	2	40 175	–	–	–	–	–	–	–	40 175	33 634	(118 435)
Cash/cash equivalents at the year end:	2	50 729	–	–	–	–	–	(17 096)	(17 096)	33 634	34 497	(97 612)

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

MP312 Emalahleni (Mp) - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	50 729	–	–	–	–	–	(17 096)	(17 096)	33 634	34 497	(97 612)
Other current investments > 90 days		(1 324)	–	–	–	–	–	(1 832)	(1 832)	(3 156)	15 465	168 076
Non current assets - Investments	1	1 030	–	–	–	–	–	–	–	1 030	1 030	1 030
Cash and investments available:		50 436	–	–	–	–	–	(18 928)	(18 928)	31 508	50 992	71 494
Applications of cash and investments												
Unspent conditional transfers		12 211	–	–	–	–	–	(0)	(0)	12 211	22 211	22 211
Unspent borrowing									–	–		
Statutory requirements		320 471	–	–	–	–	–	(320 471)	(320 471)	(0)	320 471	320 471
Other working capital requirements	2	2 357 579	–					701 539	701 539	3 059 118	2 506 926	2 959 358
Other provisions		(78 118)	–	–	–	–	–	79 148	79 148	1 029	(78 118)	(78 118)
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		2 612 143	–	–	–	–	–	460 215	460 215	3 072 358	2 771 490	3 223 922
Surplus(shortfall)		(2 561 707)	–	–	–	–	–	(479 143)	(479 143)	(3 040 850)	(2 720 498)	(3 152 428)

Refrences

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

MP312 Emalahleni (Mp) - Table B9 Asset Management -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	97 391	-	-	-	-	-	60 521	60 521	157 913	75 262	89 962
Roads Infrastructure		500	-	-	-	-	-	500	500	1 000	2 762	5 762
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		54 600	-	-	-	-	-	5 500	5 500	60 100	41 500	43 200
Water Supply Infrastructure		10 000	-	-	-	-	-	10 000	10 000	20 000	20 000	20 000
Sanitation Infrastructure		12 791	-	-	-	-	-	325	325	13 116	10 000	20 000
Solid Waste Infrastructure		3 000	-	-	-	-	-	7 000	7 000	10 000	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		80 891	-	-	-	-	-	23 325	23 325	104 216	74 262	88 962
Community Facilities		3 000	-	-	-	-	-	7 000	7 000	10 000	-	-
Sport and Recreation Facilities		2 500	-	-	-	-	-	(1 400)	(1 400)	1 100	-	-
Community Assets		5 500	-	-	-	-	-	5 600	5 600	11 100	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	4 000	4 000	4 000	-	-
Machinery and Equipment		1 000	-	-	-	-	-	26 800	26 800	27 800	1 000	1 000
Transport Assets		-	-	-	-	-	-	7 000	7 000	7 000	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	2	1 000	-	-	-	-	-	5 810	5 810	6 810	4 000	-
Roads Infrastructure		-	-	-	-	-	-	5 310	5 310	5 310	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 000	-	-	-	-	-	(500)	(500)	500	4 000	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 000	-	-	-	-	-	4 810	4 810	5 810	4 000	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	1 000	1 000	1 000	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	123 500	-	-	-	-	-	(26 926)	(26 926)	96 574	126 566	124 324
Roads Infrastructure		11 000	-	-	-	-	-	(5 426)	(5 426)	5 574	10 000	10 000
Storm water Infrastructure		500	-	-	-	-	-	(500)	(500)	(0)	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		22 000	-	-	-	-	-	9 000	9 000	31 000	21 500	34 324
Sanitation Infrastructure		90 000	-	-	-	-	-	(30 000)	(30 000)	60 000	95 066	80 000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		123 500	-	-	-	-	-	(26 926)	(26 926)	96 574	126 566	124 324
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	221 891	-	-	-	-	-	39 405	39 405	261 297	205 828	214 286
Roads Infrastructure		11 500	-	-	-	-	-	384	384	11 884	12 762	15 762
Storm water Infrastructure		500	-	-	-	-	-	(500)	(500)	(0)	-	-
Electrical Infrastructure		54 600	-	-	-	-	-	5 500	5 500	60 100	41 500	43 200
Water Supply Infrastructure		32 000	-	-	-	-	-	19 000	19 000	51 000	41 500	54 324
Sanitation Infrastructure		103 791	-	-	-	-	-	(30 175)	(30 175)	73 616	109 066	100 000
Solid Waste Infrastructure		3 000	-	-	-	-	-	7 000	7 000	10 000	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		205 391	-	-	-	-	-	1 209	1 209	206 600	204 828	213 286
Community Facilities		3 000	-	-	-	-	-	7 000	7 000	10 000	-	-
Sport and Recreation Facilities		2 500	-	-	-	-	-	(1 400)	(1 400)	1 100	-	-
Community Assets		5 500	-	-	-	-	-	5 600	5 600	11 100	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	4 000	4 000	4 000	-	-
Machinery and Equipment		1 000	-	-	-	-	-	27 800	27 800	28 800	1 000	1 000
Transport Assets		-	-	-	-	-	-	7 000	7 000	7 000	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	221 891	-	-	-	-	-	39 405	39 405	261 297	205 828	214 286
ASSET REGISTER SUMMARY - PPE (WDV)	5	6 522 610	-	-	-	-	-	32 006	32 006	6 554 615	7 264 774	7 178 599
Roads Infrastructure		1 168 652	-	-	-	-	-	384	384	1 169 036	1 083 979	1 002 294
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 040 123	-	-	-	-	-	5 500	5 500	1 045 623	1 030 791	1 020 804
Water Supply Infrastructure		1 221 061	-	-	-	-	-	19 325	19 325	1 240 386	1 206 889	1 203 625
Sanitation Infrastructure		1 037 957	-	-	-	-	-	(31 000)	(31 000)	1 006 957	1 114 106	1 185 411
Solid Waste Infrastructure		29 232	-	-	-	-	-	7 000	7 000	36 232	21 554	13 531
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-

Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		4 497 025	-	-	-	-	-	1 209	1 209	4 498 234	4 457 319	4 425 664
Community Assets		16 874	-	-	-	-	-	(604)	(604)	16 270	3 874	3 874
Heritage Assets		400	-	-	-	-	-	-	-	400	400	400
Investment properties		910 288	-	-	-	-	-	-	-	910 288	910 288	910 288
Other Assets		515 123	-	-	-	-	-	-	-	515 123	1 319 784	1 278 674
Biological or Cultivated Assets		2 680	-	-	-	-	-	-	-	2 680	2 680	2 680
Intangible Assets		2 245	-	-	-	-	-	-	-	2 245	2 245	2 245
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		10 803	-	-	-	-	-	4 000	4 000	14 803	5 785	542
Machinery and Equipment		5 985	-	-	-	-	-	19 400	19 400	25 386	12 111	18 467
Transport Assets		29 895	-	-	-	-	-	8 000	8 000	37 895	18 997	4 473
Land		531 292	-	-	-	-	-	-	-	531 292	531 292	531 292
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	6 522 610	-	-	-	-	-	32 006	32 006	6 554 615	7 264 774	7 178 599
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		281 230	-	-	-	-	-	0	0	281 230	293 604	306 816
Repairs and Maintenance by asset class	3	(161 371)	-	-	-	-	-	35 314	35 314	(126 057)	(168 472)	(167 527)
Roads Infrastructure		39 102	-	-	-	-	-	7 720	7 720	46 822	40 823	50 842
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20 131	-	-	-	-	-	18 064	18 064	38 195	21 017	21 963
Water Supply Infrastructure		24 336	-	-	-	-	-	1 045	1 045	25 381	25 406	26 550
Sanitation Infrastructure		16 736	-	-	-	-	-	6 832	6 832	23 568	17 473	16 077
Solid Waste Infrastructure		784	-	-	-	-	-	400	400	1 184	818	855
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		101 089	-	-	-	-	-	34 061	34 061	135 150	105 537	116 287
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		5 572	-	-	-	-	-	838	838	6 411	5 818	6 079
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		5 572	-	-	-	-	-	838	838	6 411	5 818	6 079
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		(329 170)	-	-	-	-	-	(27 965)	(27 965)	(357 135)	(343 653)	(358 774)
Intangible Assets		(329 170)	-	-	-	-	-	(27 965)	(27 965)	(357 135)	(343 653)	(358 774)
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		49 801	-	-	-	-	-	26 365	26 365	76 166	51 992	56 513
Transport Assets		11 336	-	-	-	-	-	2 014	2 014	13 350	11 835	12 368
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		119 859	-	-	-	-	-	35 314	35 314	155 173	125 132	139 289
Renewal and upgrading of Existing Assets as % of total capex		56.1%	0.0%							39.6%	63.4%	58.0%
Renewal and upgrading of Existing Assets as % of deprecn"		44.3%	0.0%							36.8%	44.5%	40.5%
R&M as a % of PPE		-2.5%	0.0%							-1.9%	-2.3%	-2.3%
Renewal and upgrading and R&M as a % of PPE		-0.6%	0.0%							-0.3%	-0.5%	-0.6%

References

1. Detail of new assets provided in Table SB18a

2. Detail of renewal of existing assets provided in Table SB18b

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

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

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

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

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

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

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

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

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

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

14. *Adjusted Budget H* = (A or A1) + G

MP312 Emalahleni (Mp) - Table B10 Basic service delivery measurement -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
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 Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		(0)	-	-	-	-	-	(0)	(0)	(0)	(0)	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		(0)	-	-	-	-	-	(0)	(0)	(0)	(0)	-
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-	-	-

Refrances

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

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

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

MP312 Emalahleni (Mp) - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		806 102	–	–	–	–	–	0	0	806 102	841 571	878 600
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Net Property Rates		806 102	–	–	–	–	–	0	0	806 102	841 571	878 600
Service charges - electricity revenue												
Total Service charges - electricity revenue		1 323 461	–	–	–	–	–	(125 052)	(125 052)	1 198 409	1 381 693	1 443 778
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - electricity revenue		1 323 461	–	–	–	–	–	(125 052)	(125 052)	1 198 409	1 381 693	1 443 778
Service charges - water revenue												
Total Service charges - water revenue		564 285	–	–	–	–	–	(38 212)	(38 212)	526 073	619 113	642 473
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - water revenue		564 285	–	–	–	–	–	(38 212)	(38 212)	526 073	619 113	642 473
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		164 686	–	–	–	–	–	(10 886)	(10 886)	153 799	171 932	179 669
Less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - sanitation revenue		164 686	–	–	–	–	–	(10 886)	(10 886)	153 799	171 932	179 669
Service charges - refuse revenue												
Total refuse removal revenue		149 302	–	–	–	–	–	52	52	149 353	155 871	162 885
Total landfill revenue		276	–	–	–	–	–	(52)	(52)	224	288	301
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)		(0)	–	–	–	–	–	(0)	(0)	(0)	(0)	–
Net Service charges - refuse revenue		149 577	–	–	–	–	–	(0)	(0)	149 577	156 159	163 186
Other Revenue By Source												
Fuel Levy									–	–		
Other Revenue		57 545	–	–	–	–	–	40 409	40 409	97 954	60 077	62 346
Total 'Other' Revenue	1	57 545	–	–	–	–	–	40 409	40 409	97 954	60 077	62 346
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		634 437	–	–	–	–	–	(96 223)	(96 223)	538 214	662 352	691 832
Pension and UIF Contributions		122 361	–	–	–	–	–	(329)	(329)	122 032	127 745	133 493
Medical Aid Contributions		57 467	–	–	–	–	–	4 813	4 813	62 280	59 995	62 695
Overtime		65 529	–	–	–	–	–	39 729	39 729	105 258	68 410	71 254
Performance Bonus		42 819	–	–	–	–	–	8 642	8 642	51 462	44 704	46 715
Motor Vehicle Allowance		57 334	–	–	–	–	–	4 516	4 516	61 851	59 857	62 491
Cellphone Allowance		2 583	–	–	–	–	–	2 694	2 694	5 277	2 697	2 817
Housing Allowances		4 901	–	–	–	–	–	(1 173)	(1 173)	3 728	5 117	5 345
Other benefits and allowances		49 379	–	–	–	–	–	29 205	29 205	78 584	51 552	53 472
Payments in lieu of leave		–	–	–	–	–	–	7 903	7 903	7 903	–	–
Long service awards		–	–	–	–	–	–	243	243	243	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–	–	–
sub-total	4	1 036 810	–	–	–	–	–	20	20	1 036 830	1 082 430	1 130 114
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	1 036 810	–	–	–	–	–	20	20	1 036 830	1 082 430	1 130 114
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		281 230	–	–	–	–	–	–	–	281 230	293 604	306 816
Lease amortisation		–	–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	281 230	–	–	–	–	–	–	–	281 230	293 604	306 816

Bulk purchases												
Electricity Bulk Purchases		1 156 347	-	-	-	-	-	312 142	312 142	1 468 488	1 250 746	1 297 029
Total bulk purchases	1	1 156 347	-	-	-	-	-	312 142	312 142	1 468 488	1 250 746	1 297 029
Transfers and grants												
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Contracted services												
Outsourced Services		100 197	-	-	-	-	-	8 404	8 404	108 600	104 540	113 868
Consultants and Professional Services		95 136	-	-	-	-	-	(21 606)	(21 606)	73 530	99 322	106 301
Contractors		169 183	-	-	-	-	-	80 829	80 829	250 012	176 626	192 757
Total contracted services		364 516	-	-	-	-	-	67 627	67 627	432 143	380 488	412 925
Other Expenditure By Type												
Collection costs		12 376	-	-	-	-	-	4 654	4 654	17 030	12 920	14 047
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-
Audit fees		10 400	-	-	-	-	-	-	-	10 400	10 858	11 346
Other Expenditure		192 135	-	-	-	-	-	(12 453)	(12 453)	179 682	200 589	212 405
Total Other Expenditure	1	214 911	-	-	-	-	-	(7 799)	(7 799)	207 112	224 367	237 799
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		87	-	-	-	-	-	(2)	(2)	85	91	95
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-	-
Contracted Services		167 712	-	-	-	-	-	63 281	63 281	230 993	175 091	191 152
Other Expenditure		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	15	167 799	-	-	-	-	-	63 279	63 279	231 078	175 182	191 247
Inventory Consumed												
Inventory Consumed - Water		102 934	-	-	-	-	-	36 322	36 322	139 256	106 052	110 824
Inventory Consumed - Other		45 004	-	-	-	-	-	10 904	10 904	55 907	46 880	48 990
Total Inventory Consumed & Other Material		147 938	-	-	-	-	-	47 225	47 225	195 163	152 932	159 814

References

1. Must reconcile with relevant line on the 'Financial Performance' budget

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature

4. Expenditure to meet any unfunded obligations

5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

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

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

MP312 Emalahleni (Mp) - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Consumer debtors												
Consumer debtors		6 178 584	–	–	–	–	–	(31 778)	(31 778)	6 146 806	7 298 226	8 286 487
Less: provision for debt impairment		(2 512 249)	–	–	–	–	–	33 757	33 757	(2 478 492)	(3 224 680)	(4 004 446)
Total Consumer debtors	1	3 666 335	–	–	–	–	–	1 978	1 978	3 668 313	4 073 546	4 282 041
Debt impairment provision												
Balance at the beginning of the year		(1 797 510)	–	–	–	–	–	–	–	(1 797 510)	(2 478 492)	(3 224 680)
Contributions to the provision		(674 781)	–	–	–	–	–	98 914	98 914	(575 867)	(704 471)	(736 172)
Bad debts written off		(39 958)	–	–	–	–	–	(65 158)	(65 158)	(105 116)	(41 716)	(43 594)
Balance at end of year		(2 512 249)	–	–	–	–	–	33 757	33 757	(2 478 492)	(3 224 680)	(4 004 446)
Inventory												
Water												
Opening Balance		1 161	–	–	–	–	–	–	–	1 161	2 861	2 861
System Input Volume		102 934	–	–	–	–	–	38 022	38 022	140 956	106 052	110 824
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Purchases		102 934	–	–	–	–	–	–	–	102 934	106 052	110 824
Natural Sources		–	–	–	–	–	–	38 022	38 022	38 022	–	–
Authorised Consumption	12	(102 934)	–	–	–	–	–	(36 322)	(36 322)	(139 256)	(106 052)	(110 824)
Billed Authorised Consumption		(102 934)	–	–	–	–	–	(36 322)	(36 322)	(139 256)	(106 052)	(110 824)
Billed Metered Consumption		(102 934)	–	–	–	–	–	(36 322)	(36 322)	(139 256)	(106 052)	(110 824)
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		(102 934)	–	–	–	–	–	(36 322)	(36 322)	(139 256)	(106 052)	(110 824)
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–	–
Closing Balance Water		1 161	–	–	–	–	–	1 700	1 700	2 861	2 861	2 861
Agricultural												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions	13	–	–	–	–	–	–	–	–	–	–	–
Issues	14	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables												
Standard Rated												
Opening Balance		40 150	–	–	–	–	–	–	–	40 150	38 648	37 007
Acquisitions	13	1 370	–	–	–	–	–	–	–	1 370	1 431	1 495
Issues	13	(1 370)	–	–	–	–	–	70	70	(1 300)	(1 431)	(1 495)
Adjustments	14	(1 572)	–	–	–	–	–	–	–	(1 572)	(1 641)	(1 715)
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		38 578	–	–	–	–	–	70	70	38 648	37 007	35 292
Zero Rated												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions	13	–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–	–
Finished Goods												
Opening Balance		75	–	–	–	–	–	–	–	75	75	75
Acquisitions	13	–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–

MP312 Emalahleni (Mp) - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Conduct planned activitieson distribution network	Number of planned	46							-	0	0	0
Increase Eskom intake capacity	Number of increased mva	2										
replace on electricity meters	Number of meters installed	2500										
Audit on electricity meters	Number of meters audited	23000							-	23	23	23
Upgrade and refurbishment 2 sub-stations	Number of substations	7										
New electrical connections (Mpumelelweni, Klarinet phase	Number of households with	450										
Installation of smart meters	Number of meters installed	1500										
Maintenance of streetlighting	Number of streetlights	360										
Maintenance of highmast	Number of highmast maintain	75										
Maintenance of robots	Number of robots maintain	50										
Water Services												
Potable water purchased	Number of Bulk potable	8 682										
Purified water	Numb of mega liter of purified	35 800							-	36	36	36
Water transported through water tankers	Number of potable water kilo	210										
Repair of faults on water pipes	Number of hours taken to	10										
Replacement of AC pipes	Number of kilometers of AC	2										
Water samples to be taken for complaine	Percentage achieved on level	80%										
Review the WSDP to ensure compliance to DWAS	Number of reviews	1.00										
Develop Water Safety plan for municipal schemes	Number of water safety plan	1.00										
Construct New bulk infrastructure pipeline and earthwork	Number of kilometres of bulk	2.00										
Water purified to provide health drikable water to	Number of effluent mega	36 200.00							-	36	36	36
Insert measure/s description												
Waste water Services												
waste water samples for complaine	Percentage achieved on level	70%										
Managing sewer infrastructure assets	Number of hours taken to	9										
Providing sanitation solutions in rural areas and informal	Number VIP and long drop	21 500										
By providing sewer networks to new developments	Number of household with	-										
By providing sewer networks to new developments	Number of meters of sewer	-										
Roads and stormwater												
Development of roads and Storm water master plan.	Number of developed plans	1										
Rehabilitation of roads	Number of square metres on	95 000										
Rehabilitation of roads	Number of kilometres of	25										
Rehabilitation of railways	Number of maintenance								-	-	-	-
									-	-	-	-
Vote 2 - Environmental and Waste Service Directorate												
Solid Waste												
Reduce illegal dumping	Number of development of											
Insert measure/s description									-	-	-	-
Insert measure/s description									-	-	-	-
Vote 3 - Development Planning Service Directorate												
Town planning									-	-	-	-
To reduce illigal dwelling	Number of townships	3										
Insert measure/s description									-	-	-	-
Vote 4 - Community Services Directorate												
Sports, Recreation, Arts and Culture									-	-	-	-
to provide sports facilities	Number of sports facilities	1										
Insert measure/s description									-	-	-	-
Insert measure/s description												
Function 2 - (name)									-	-	-	-
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description												
									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
And so on for the rest of the Votes									-	-	-	-

Refrences

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

Description	Unit of measurement	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget

6. NOTE - include adjustsmnt by 'exception' (only where amended)

MP312 Emalahleni (Mp) - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	2022/23			Budget Year 2023/24	Budget Year 2024/25
		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				5.5%	0.0%	7.9%	5.4%	5.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	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%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				76.4%	0.0%	72.1%	76.8%	73.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				76.4%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.0	0.0	0.0	0.0	0.0
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				101.4%	0.0%	104.1%	105.5%	105.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				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 and Investments					10259.2%	0.0%	17470.5%	16547.4%	-6456.4%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)				250 845				
	Total Cost of Losses (Rand '000)				611 842				
	% Volume (units purchased and generated less units sold)/units purchased and generated				25.0%				
Water Distribution Losses (2)	Total Volume Losses (kℓ)				8 692				
	Total Cost of Losses (Rand '000)				73 795				
	% Volume (units purchased and generated less units sold)/units purchased and generated				23.0%				
Employee costs	Employee costs/(Total Revenue - capital revenue)				25.9%	0.0%	26.9%	25.6%	25.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				-4.0%	0.0%	-3.3%	-4.0%	-3.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				12.6%	0.0%	16.8%	12.4%	12.4%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				1449.3%	0.0%	1391.7%	1473.9%	1535.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				91.8%	0.0%	95.1%	96.4%	96.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

References

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

MP312 Emalahleni (Mp) - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	2022/23	2023/24 Medium
						Outcome	Outcome	Outcome	Original Budget	Outcome
Demographics										
Population			276	435	395	455	554	571		
Females aged 5 - 14			40	42	53	56	60	60		
Males aged 5 - 14			38	40	47	50	54	54		
Females aged 15 - 34			97	102	149	158	170	170		
Males aged 15 - 34			93	98	133	141	152	152		
Unemployment			48	110	108	55	105	123		
Monthly Household income (no. of households)	1, 12									
None										
R1 - R1 600					3 795	4 469	4 612	4 760		
R1 601 - R3 200					6 010	7 078	7 304	7 538		
R3 201 - R6 400					13 289	15 650	16 150	16 667		
R6 401 - R12 800					20 179	23 764	24 524	25 309		
R12 801 - R25 600					20 937	24 656	25 445	26 260		
R25 601 - R51 200					16 129	18 994	19 602	20 229		
R52 201 - R102 400					12 613	14 854	15 329	15 819		
R102 401 - R204 800					7 346	8 651	8 928	9 213		
R204 801 - R409 600					2 457	2 893	2 986	3 082		
R409 601 - R819 200					545	642	662	684		
> R819 200					359	423	436	450		
Poverty profiles (no. of households)										
< R2 060 per household per month	13				576	1281.25				
Insert description	2									
Household/demographics (000)										
Number of people in municipal area			276 413	435 217	395 466	455	554	571		
Number of poor people in municipal area					86 201	114				
Number of households in municipal area			81 500	108 652	119 874	172	195	203		
Number of poor households in municipal area				6 410	16 183	21				
Definition of poor household (R per month)					576	1 281				
Housing statistics	3									
Formal					96 736	129 471	149 603	156 485		
Informal					23 138	42 929	44 904	46 969		
Total number of households		-	-	-	119 874	172 400	194 507	203 454	-	-
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings		-	-	-	-	-	-	-	-	-
Economic	6									
Inflation/inflation outlook (CPIX)						4.9%	4.1%	4.8%		
Interest rate - borrowing						12.5%	10.0%	10.0%		
Interest rate - investment						7.5%	5.7%	56.0%		
Remuneration increases						7.0%	6.5%	4.9%		
Consumption growth (electricity)						4.0%	3.0%	2.5%		
Consumption growth (water)						3.0%	3.0%	2.0%		
Collection rates	7									

Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2020/21	2021/22	2022/23	2022/23			2023/24 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24
		Household service targets (000)							
		<u>Water:</u>							
		Piped water inside dwelling							
		Piped water inside yard (but not in dwelling)							
	8	Using public tap (at least min.service level)							
	10	Other water supply (at least min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)							
	10	Other water supply (< min.service level)							
		No water supply							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
		<u>Sanitation/sewerage:</u>							
		Flush toilet (connected to sewerage)							
		Flush toilet (with septic tank)							
		Chemical toilet							
		Pit toilet (ventilated)							
		Other toilet provisions (> min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Bucket toilet							
		Other toilet provisions (< min.service level)							
		No toilet provisions							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
		<u>Energy:</u>							
		Electricity (at least min.service level)							
		Electricity - prepaid (min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Electricity (< min.service level)							
		Electricity - prepaid (< min. service level)							
		Other energy sources							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
		<u>Refuse:</u>							
		Removed at least once a week							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		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	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
Municipal in-house services			2020/21	2021/22	2022/23	2022/23			2023/24 Medium

Municipal in-house services			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24
	Ref.	Household service targets (000)							
		<u>Water:</u>							
		Piped water inside dwelling							
		Piped water inside yard (but not in dwelling)							
	8	Using public tap (at least min.service level)							
	10	Other water supply (at least min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)							
	10	Other water supply (< min.service level)							
		No water supply							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
		<u>Sanitation/sewerage:</u>							
		Flush toilet (connected to sewerage)							
		Flush toilet (with septic tank)							
		Chemical toilet							
		Pit toilet (ventilated)							
		Other toilet provisions (> min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Bucket toilet							
		Other toilet provisions (< min.service level)							
		No toilet provisions							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
		<u>Energy:</u>							
		Electricity (at least min.service level)							
		Electricity - prepaid (min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Electricity (< min.service level)							
		Electricity - prepaid (< min. service level)							
		Other energy sources							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
		<u>Refuse:</u>							
		Removed at least once a week							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		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	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
Municipal entity services			2020/21	2021/22	2022/23	2022/23			2023/24 Medium
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24
Name of municipal entity		Household service targets (000)							
		<u>Water:</u>							
		Piped water inside dwelling							
		Piped water inside yard (but not in dwelling)							
	8	Using public tap (at least min.service level)							
	10	Other water supply (at least min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)							

Name of municipal entity	10	Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total	-	-	-	-	-	-		
		Total number of households	-	-	-	-	-	-		
		Sanitation/sewerage:								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		Minimum Service Level and Above sub-total	-	-	-	-	-	-		
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		Below Minimum Service Level sub-total	-	-	-	-	-	-		
Name of municipal entity		Total number of households	-	-	-	-	-	-		
		Energy:								
		Electricity (at least min.service level)								
		Electricity - prepaid (min.service level)								
		Minimum Service Level and Above sub-total	-	-	-	-	-	-		
		Electricity (< min.service level)								
		Electricity - prepaid (< min. service level)								
		Other energy sources								
		Below Minimum Service Level sub-total	-	-	-	-	-	-		
		Name of municipal entity		Total number of households	-	-	-	-	-	-
				Refuse:						
				Removed at least once a week						
				Minimum Service Level and Above sub-total	-	-	-	-	-	-
				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	-			-	-	-	-	-		
Total number of households	-			-	-	-	-	-		

Services provided by 'external mechanisms'	Ref.		2020/21	2021/22	2022/23	2022/23		2023/24 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Names of service providers	8 10 9 10	Household service targets (000)						
		Water:						
		Piped water inside dwelling						
		Piped water inside yard (but not in dwelling)						
		Using public tap (at least min.service level)						
		Other water supply (at least min.service level)						
		Minimum Service Level and Above sub-total	-	-	-	-	-	-
		Using public tap (< min.service level)						
		Other water supply (< min.service level)						
		No water supply						
		Below Minimum Service Level sub-total	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		Sanitation/sewerage:						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
Chemical toilet								
Pit toilet (ventilated)								
Other toilet provisions (> min.service level)								
Names of service providers								

List type of FBS service		Formal settlements - (free sanitation service to indigent households R '000) <i>Number of HH receiving this type of FBS</i> Informal settlements (R '000) <i>Number of HH receiving this type of FBS</i> Informal settlements targeted for upgrading (R '000) <i>Number of HH receiving this type of FBS</i> Living in informal backyard rental agreement (R '000) <i>Number of HH receiving this type of FBS</i> Other (R '000) <i>Number of HH receiving this type of FBS</i>							
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-
Refuse Removal	Ref.	Location of households for each type of FBS							
List type of FBS service		Formal settlements - (removed once a week to indigent households R '000) <i>Number of HH receiving this type of FBS</i> Informal settlements (R '000) <i>Number of HH receiving this type of FBS</i> Informal settlements targeted for upgrading (R '000) <i>Number of HH receiving this type of FBS</i> Living in informal backyard rental agreement (R '000) <i>Number of HH receiving this type of FBS</i> Other (R '000) <i>Number of HH receiving this type of FBS</i>							
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

MP312 Emalahleni (Mp) - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2023/24	Budget Year 2024/25
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				50 729	–	33 634	34 497	(97 612)
Cash + investments at the yr end less applications - R'000	2	18(1)b				(2 561 707)	–	(3 040 850)	(2 720 498)	(3 152 428)
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				16 181	–	(685 575)	15 303	31 330
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	5.9%	-1.7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	70.0%	0.0%	69.8%	71.4%	71.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				24.4%	0.0%	26.0%	24.1%	24.2%
Capital payments % of capital expenditure	8	18(1)c;19				95.5%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							11.0%	4.6%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				-2.5%	0.0%	-1.9%	-2.3%	-2.3%
Asset renewal % of capital budget	14	20(1)(vi)				0.5%	0.0%	2.6%	1.9%	0.0%

References

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

MP312 Emalahleni (Mp) - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	2022/23							Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		13 883	-	-	-	-	-	13 883	#DIV/0!	8 254
Expanded Public Works Programme Integrated Grant		6 151	-			-	-	6 151	-	-
Local Government Financial Management Grant		7 732	-			-	-	7 732	7 985	8 254
Provincial Government:		-	-	-	-	-	-	-		-

MP312 Emalahleni (Mp) - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	2022/23							Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	-	-	-
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		222 658	-	-	-	571	571	223 229	221 014	229 746
Energy Efficiency and Demand Side Management Grant		5 000	-			-	-	5 000	5 000	5 000
Neighbourhood Development Partnership Grant		1 000	-			(1 000)	(1 000)	(0)	10 000	10 000
Integrated National Electrification Programme Grant		49 100	-			0	0	49 100	38 000	39 705
Regional Bulk Infrastructure Grant		152 558	-			1 571	1 571	154 129	153 014	160 041
Water Services Infrastructure Grant		15 000	-			-	-	15 000	15 000	15 000
Provincial Government:		-	-	-	-	4 000	4 000	4 000	-	-
Specify (Add grant description)		-	-			4 000	4 000	4 000	-	-
District Municipality:		10 000	-	-	-	-	-	10 000	-	-
Specify (Add grant description)		10 000	-			-	-	10 000	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		232 658	-	-	-	4 571	4 571	237 229	221 014	229 746
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		232 658	-	-	-	4 571	4 571	237 229	221 014	229 746

MP312 Emalahleni (Mp) - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	2022/23							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	2	capital	Govt	5	6	Budget	Budget	Budget
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

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

2. CTBM = conditions to be met

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

4. Increases of funds approved under section 31 MFMA

5. Adjustments to funding allocations from National or Provincial Government

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

6. E = B + C + D

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

MP312 Emalahleni (Mp) - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
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												

MP312 Emalahleni (Mp) - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	2022/23									% 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 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		485	-	-	-	-	-	(485)	(485)	0	-100.0%
Pension and UIF Contributions		2 779	-	-	-	-	-	(1 155)	(1 155)	1 624	-41.6%
Medical Aid Contributions		696	-	-	-	-	-	(314)	(314)	381	-45.2%
Motor Vehicle Allowance		1 810	-	-	-	-	-	4 106	4 106	5 916	226.9%
Cellphone Allowance		2 937	-	-	-	-	-	2 704	2 704	5 641	
Housing Allowances		60	-	-	-	-	-	(60)	(60)	0	
Other benefits and allowances		23 656	-	-	-	-	-	(4 796)	(4 796)	18 860	
Sub Total - Councillors		32 422	-	-	-	-	-	-	-	32 422	0.0%
% increase			(0)							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions		907	-	-	-	-	-	256	256	1 162	28.2%
Medical Aid Contributions		-	-	-	-	-	-	60	60	60	#DIV/0!
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		296	-	-	-	-	-	(95)	(95)	202	-32.0%
Cellphone Allowance		155	-	-	-	-	-	(119)	(119)	36	-77.0%
Housing Allowances		1 255	-	-	-	-	-	(1 255)	(1 255)	(0)	
Other benefits and allowances		2	-	-	-	-	-	119	119	121	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality	5	2 615	-	-	-	-	-	(1 035)	(1 035)	1 580	-39.6%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		634 437	-	-	-	-	-	(96 223)	(96 223)	538 214	-15.2%
Pension and UIF Contributions		121 454	-	-	-	-	-	(584)	(584)	120 870	-0.5%
Medical Aid Contributions		57 467	-	-	-	-	-	4 753	4 753	62 220	8.3%
Overtime		65 529	-	-	-	-	-	39 729	39 729	105 258	60.6%
Performance Bonus		42 819	-	-	-	-	-	8 642	8 642	51 462	
Motor Vehicle Allowance		57 038	-	-	-	-	-	4 611	4 611	61 649	8.1%
Cellphone Allowance		2 428	-	-	-	-	-	2 813	2 813	5 241	115.8%
Housing Allowances		3 646	-	-	-	-	-	82	82	3 728	
Other benefits and allowances		49 377	-	-	-	-	-	29 086	29 086	78 463	
Payments in lieu of leave		-	-	-	-	-	-	7 903	7 903	7 903	#DIV/0!
Long service awards		-	-	-	-	-	-	243	243	243	#DIV/0!
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff	5	1 034 196	-	-	-	-	-	1 055	1 055	1 035 250	0.1%
% increase											
Total Parent Municipality		1 069 233	-	-	-	-	-	20	20	1 069 253	0.0%
Board Members of Entities											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Board Fees									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations									-	-	
Sub Total - Board Members of Entities	5	-	-	-	-	-	-	-	-	-	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	

Performance Bonus								-	-	
Motor Vehicle Allowance								-	-	
Cellphone Allowance								-	-	
Housing Allowances								-	-	
Other benefits and allowances								-	-	
Payments in lieu of leave								-	-	
Long service awards								-	-	
Post-retirement benefit obligations	5							-	-	
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	
% increase										
Other Staff of Entities										
Basic Salaries and Wages								-	-	
Pension and UIF Contributions								-	-	
Medical Aid Contributions								-	-	
Overtime								-	-	
Performance Bonus								-	-	
Motor Vehicle Allowance								-	-	
Cellphone Allowance								-	-	
Housing Allowances								-	-	
Other benefits and allowances								-	-	
Payments in lieu of leave								-	-	
Long service awards								-	-	
Post-retirement benefit obligations	5							-	-	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	
% increase										
Total Municipal Entities		-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		1 069 233	-	-	-	-	-	20	20	1 069 253
% increase										0.0%
TOTAL MANAGERS AND STAFF		1 036 810	-	-	-	-	-	20	20	1 036 830
										0.0%

References

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

Column Definitions:

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

MP312 Emalahleni (Mp) - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Vote 1 - COUNCIL GENERAL		11	–	–	–	–	–	–	–	1 091	1 091	1 091	9 774	13 057	7 201	7 539
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		267 874	75 038	76 020	77 398	76 777	238 361	74 694	78 327	118 477	118 477	118 477	91 827	1 411 746	1 485 713	1 583 121
Vote 3 - Vote 3 - Administration And Resource Management		352	2 677	27	–	8	602	–	248	880	880	880	1 780	8 332	6 997	6 978
Vote 4 - Vote 4 - Planning & Development		2 486	2 280	2 619	2 683	2 865	2 271	2 144	2 220	2 594	2 594	2 594	3 218	30 570	40 452	41 206
Vote 5 - Vote 5 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Vote 6 - Community & Social Services		127	92	92	367	94	127	156	154	494	494	494	5 270	7 960	8 564	8 725
Vote 7 - Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Vote 8 - Public Safety		1 931	2 670	4 478	8 368	9 020	6 889	2 375	986	6 120	6 120	6 120	17 597	72 673	75 301	73 704
Vote 9 - Vote 9 - Sport & Recreation		233	301	231	337	472	237	304	139	373	373	373	2 772	6 146	7 048	7 275
Vote 10 - Vote 10 - Environment Protection/management		4	7	4	0	7	14	3	2	8	8	8	7	73	56	59
Vote 11 - Vote 11 - Waste Management		14 186	14 103	13 984	14 231	14 278	14 248	14 053	14 303	21 091	21 091	21 091	70 061	246 719	257 875	271 104
Vote 12 - Vote 12 - Waste Water Management		17 697	15 636	14 482	16 680	17 413	10 536	13 595	14 485	24 052	24 052	24 052	104 522	297 201	299 844	315 850
Vote 13 - Vote 13 - Water		39 549	35 276	37 160	37 680	39 639	34 128	26 263	28 949	48 092	48 092	48 092	205 989	628 911	727 733	756 616
Vote 14 - Vote 14 - Electricity Distribution		108 878	114 606	115 523	90 335	92 135	88 178	83 376	80 854	100 775	100 775	100 775	272 341	1 348 549	1 497 158	1 564 255
Vote 15 - Vote 15 - Other		190	361	430	194	(44)	263	(532)	6	330	330	330	6 431	8 291	26 140	26 416
Total Revenue by Vote		453 519	263 047	265 049	248 274	252 664	395 854	216 430	220 674	324 377	324 377	324 377	791 587	4 080 227	4 440 081	4 662 849
Expenditure by Vote																
Vote 1 - Vote 1 - COUNCIL GENERAL		16 729	11 627	11 494	11 177	10 921	9 438	10 094	19	12 230	12 230	12 230	35 397	153 587	165 432	173 577
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		35 628	37 765	129 104	(79 403)	74 496	30 414	22 300	1 781	38 683	38 683	38 683	124 255	492 388	535 014	569 289
Vote 3 - Vote 3 - Administration And Resource Management		10 813	4 167	3 986	4 582	6 119	5 274	4 029	0	8 769	8 769	8 769	42 732	108 010	114 835	120 430
Vote 4 - Vote 4 - Planning & Development		5 335	5 629	5 270	5 454	5 812	5 534	5 399	1	5 404	5 404	5 404	17 874	72 520	81 432	84 963
Vote 5 - Vote 5 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Vote 6 - Community & Social Services		3 572	3 961	3 974	3 563	4 306	4 170	4 539	1	2 650	2 650	2 650	17 567	53 602	72 223	75 446
Vote 7 - Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Vote 8 - Public Safety		13 149	15 322	17 050	15 471	16 715	20 208	16 981	(185)	37 220	37 220	37 220	84 959	311 330	224 126	235 771
Vote 9 - Vote 9 - Sport & Recreation		2 001	2 212	2 229	2 014	2 358	2 532	2 146	1	2 199	2 199	2 199	5 230	27 318	29 219	30 531
Vote 10 - Vote 10 - Environment Protection/management		632	811	572	557	629	756	544	1	725	725	725	1 210	7 887	7 625	7 967
Vote 11 - Vote 11 - Waste Management		11 794	12 780	36 850	(16 369)	19 459	11 633	10 877	(1)	14 200	14 200	14 200	51 027	180 649	196 244	205 032
Vote 12 - Vote 12 - Waste Water Management		11 362	12 620	38 741	(19 960)	21 717	16 893	7 547	–	16 463	16 463	16 463	54 303	192 613	197 399	204 084
Vote 13 - Vote 13 - Water		20 000	39 209	98 615	(44 497)	65 875	28 843	37 288	(54)	44 408	44 408	44 408	152 778	531 282	551 937	578 049
Vote 14 - Vote 14 - Electricity Distribution		50 347	124 874	724 316	(419)	253 185	28 463	38 273	–	263 818	263 818	263 818	446 949	2 457 442	2 080 846	2 162 724
Vote 15 - Vote 15 - Other		2 353	12 766	8 222	5 359	9 844	6 622	2 610	–	16 611	16 611	16 611	79 565	177 174	168 447	183 656
Total Expenditure by Vote		183 715	283 745	1 080 422	(112 472)	491 438	170 777	162 627	1 564	463 379	463 379	463 379	1 113 847	4 765 802	4 424 778	4 631 519
Surplus/ (Deficit)		269 804	(20 698)	(815 374)	360 746	(238 774)	225 077	53 803	219 110	(139 003)	(139 003)	(139 003)	(322 260)	(685 575)	15 303	31 330

References

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

MP312 Emalahleni (Mp) - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		268 237	77 715	76 047	77 398	76 785	238 963	74 694	78 574	119 361	119 361	119 361	93 604	1 420 100	1 492 710	1 590 099
Executive and council		11	–	–	–	–	–	–	–	4	4	4	(2)	22	–	–
Finance and administration		268 226	77 715	76 047	77 398	76 785	238 963	74 694	78 574	119 357	119 357	119 357	93 607	1 420 078	1 492 710	1 590 099
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		3 110	3 777	2 570	4 712	4 997	3 147	3 641	2 146	4 503	4 503	4 503	12 120	53 729	53 993	51 198
Community and social services		127	92	92	367	94	127	156	154	494	494	494	5 270	7 960	8 564	8 725
Sport and recreation		233	301	231	337	472	237	304	139	373	373	373	2 772	6 146	7 048	7 275
Public safety		1 708	2 417	1 205	3 049	3 396	1 748	2 147	818	2 677	2 677	2 677	2 943	27 462	25 193	21 417
Housing		1 042	968	1 042	959	1 034	1 034	1 034	1 034	958	958	958	1 136	12 161	13 188	13 781
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1 448	1 358	1 599	1 794	1 837	1 251	1 113	1 192	3 230	3 230	3 230	15 989	37 269	54 607	55 113
Planning and development		1 444	1 312	1 578	1 724	1 830	1 236	1 110	1 186	2 722	2 722	2 722	11 858	31 444	34 465	34 965
Road transport		–	39	17	70	–	–	–	4	499	499	499	4 124	5 752	20 086	20 089
Environmental protection		4	7	4	0	7	14	3	2	8	8	8	7	73	56	59
Trading services		180 311	179 621	181 148	158 926	163 465	147 089	137 287	138 592	194 009	194 009	194 009	652 912	2 521 379	2 782 610	2 907 825
Energy sources		108 878	114 606	115 523	90 335	92 135	88 178	83 376	80 854	100 775	100 775	100 775	272 341	1 348 549	1 497 158	1 564 255
Water management		39 549	35 276	37 160	37 680	39 639	34 128	26 263	28 949	48 092	48 092	48 092	205 989	628 911	727 733	756 616
Waste water management		17 697	15 636	14 482	16 680	17 413	10 536	13 595	14 485	24 052	24 052	24 052	104 522	297 201	299 844	315 850
Waste management		14 186	14 103	13 984	14 231	14 278	14 248	14 053	14 303	21 091	21 091	21 091	70 061	246 719	257 875	271 104
Other		413	575	3 685	5 444	5 579	5 405	(304)	170	3 274	3 274	3 274	16 961	47 750	56 161	58 613
Total Revenue - Functional		453 519	263 047	265 049	248 274	252 664	395 854	216 430	220 674	324 377	324 377	324 377	791 587	4 080 227	4 440 081	4 662 849
Expenditure - Functional																
Governance and administration		61 458	51 762	142 747	(65 520)	89 431	43 132	34 482	1 784	57 865	57 865	57 865	195 374	728 245	785 471	832 370
Executive and council		15 016	9 829	9 657	9 296	8 815	7 444	8 153	3	10 411	10 411	10 411	28 388	127 836	135 621	142 651
Finance and administration		46 441	41 932	133 090	(74 821)	80 616	35 688	26 329	1 781	47 452	47 452	47 452	166 987	600 398	649 850	689 719
Internal audit		–	–	–	6	–	–	–	–	2	2	2	(1)	11	–	–
Community and public safety		17 750	20 506	22 161	20 147	22 543	25 659	22 774	(183)	40 774	40 774	40 774	106 595	380 273	315 715	331 443
Community and social services		3 572	3 961	3 974	3 563	4 306	4 170	4 539	1	2 650	2 650	2 650	17 567	53 602	72 223	75 446
Sport and recreation		2 001	2 212	2 229	2 014	2 358	2 532	2 146	1	2 199	2 199	2 199	5 230	27 318	29 219	30 531
Public safety		11 213	13 330	14 986	13 542	14 691	17 970	15 098	(185)	35 112	35 112	35 112	80 829	286 808	199 107	209 627
Housing		965	1 004	972	1 028	1 188	987	991	–	814	814	814	2 970	12 544	15 167	15 839
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		8 620	19 626	14 457	11 828	16 874	13 558	9 052	18	23 332	23 332	23 332	99 105	263 132	262 146	281 225
Planning and development		6 083	6 424	6 136	6 302	6 729	6 540	6 349	17	6 407	6 407	6 407	21 915	85 716	96 075	100 050
Road transport		1 905	12 391	7 750	4 969	9 516	6 261	2 159	–	16 199	16 199	16 199	75 980	169 529	158 446	173 208
Environmental protection		632	811	572	557	629	756	544	1	725	725	725	1 210	7 887	7 625	7 967
Trading services		93 503	189 485	898 522	(81 246)	360 237	85 831	93 985	(56)	338 889	338 889	338 889	705 058	3 361 986	3 026 426	3 149 890
Energy sources		50 347	124 874	724 316	(419)	253 185	28 463	38 273	–	263 818	263 818	263 818	446 949	2 457 442	2 080 846	2 162 724
Water management		20 000	39 209	98 615	(44 497)	65 875	28 843	37 288	(54)	44 408	44 408	44 408	152 778	531 282	551 937	578 049
Waste water management		11 362	12 620	38 741	(19 960)	21 717	16 893	7 547	–	16 463	16 463	16 463	54 303	192 613	197 399	204 084
Waste management		11 794	12 780	36 850	(16 369)	19 459	11 633	10 877	(1)	14 200	14 200	14 200	51 027	180 649	196 244	205 032
Other		2 385	2 367	2 536	2 320	2 353	2 598	2 334	–	2 520	2 520	2 520	7 716	32 166	35 020	36 591
Total Expenditure - Functional		183 715	283 745	1 080 422	(112 472)	491 438	170 777	162 627	1 564	463 379	463 379	463 379	1 113 847	4 765 802	4 424 778	4 631 519
Surplus/ (Deficit) 1.		269 804	(20 698)	(815 374)	360 746	(238 774)	225 077	53 803	219 110	(139 003)	(139 003)	(139 003)	(322 260)	(685 575)	15 303	31 330

References

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

MP312 Emalahleni (Mp) - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		102 312	106 962	108 772	83 333	85 160	78 109	76 283	71 802	85 278	85 278	85 278	(162 465)	806 102	841 571	878 600
Service charges - electricity revenue		38 512	34 248	36 112	36 754	38 578	33 060	25 194	28 942	39 381	39 381	39 381	808 865	1 198 409	1 381 693	1 443 778
Service charges - water revenue		14 103	12 006	10 830	12 993	13 688	6 768	9 831	10 695	11 547	11 547	11 547	400 519	526 073	619 113	642 473
Service charges - sanitation revenue		11 751	11 636	11 491	11 706	11 723	11 652	11 422	11 652	12 465	12 465	12 465	23 372	153 799	171 932	179 669
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	149 577	149 577	156 159	163 186
Rental of facilities and equipment		130	185	14	640	487	119	582	467	561	561	561	11 849	16 156	18 362	19 188
Interest earned - external investments		28 833	28 950	29 340	29 487	29 605	30 281	29 733	30 433	35 840	35 840	35 840	(340 610)	3 571	1 369	1 431
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	23	23	23	369 924	369 992	341 465	356 831
Dividends received		1 854	2 628	1 524	3 193	3 659	1 994	2 260	942	2 916	2 916	2 916	(26 531)	271	283	296
Fines, penalties and forfeits		16	19	34	32	18	37	83	35	17	17	17	29 763	30 088	27 752	23 546
Licences and permits		223	255	227	225	246	225	226	167	(4 971)	(4 971)	(4 971)	13 477	358	492	514
Agency services		192 829	2 673	24	1	-	163 457	-	240	42 598	42 598	42 598	(484 168)	2 850	49 585	51 817
Transfers and subsidies		2 211	2 686	6 437	9 372	9 273	6 947	2 190	3 353	12 877	12 877	12 877	427 873	508 972	555 448	615 852
Other revenue		-	-	-	-	-	-	-	-	(1 340)	(1 340)	(1 340)	101 974	97 954	60 077	62 346
Gains		-	-	-	-	-	-	-	-	-	-	-	(5 722)	(5 722)	1 752	1 831
Total Revenue		392 774	202 249	204 804	187 736	192 437	332 650	157 804	158 728	237 191	237 191	237 191	1 317 697	3 858 452	4 227 052	4 441 357
Expenditure By Type																
Employee related costs		1 708	2 261	1 773	1 871	1 913	1 887	1 886	-	2 702	2 702	2 702	1 015 427	1 036 830	1 082 430	1 130 114
Remuneration of councillors		56 232	56 232	411 407	(411 407)	168 695	-	-	-	62 014	62 014	62 014	(434 777)	32 422	33 849	35 373
Debt impairment		-	-	-	-	-	-	-	-	23 436	23 436	23 436	669 803	740 110	769 653	804 287
Depreciation & asset impairment		-	3 609	94 622	43 614	41 016	729	1 452	-	47 662	47 662	47 662	(46 800)	281 230	293 604	306 816
Finance charges		320	80 860	425 156	96 222	116 336	212	14 730	-	158 791	158 791	158 791	(842 055)	368 152	232 376	242 833
Bulk purchases - electricity		2 058	12 818	13 693	16 755	18 706	7 038	19 732	(44)	22 018	22 018	22 018	1 311 678	1 468 488	1 250 746	1 297 029
Inventory consumed		6 572	35 859	40 943	44 193	43 257	40 698	30 074	(195)	43 629	43 629	43 629	(177 124)	195 163	152 932	159 814
Contracted services		-	41	-	94	-	3	-	-	346	346	346	430 967	432 143	380 488	412 925
Transfers and subsidies		35 129	6 116	8 553	13 933	12 853	32 424	9 810	1 802	16 377	16 377	16 377	(165 602)	4 150	4 333	4 528
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	207 112	207 112	224 367	237 799
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		102 019	197 795	996 147	(194 725)	402 776	82 991	77 685	1 563	376 975	376 975	376 975	1 968 628	4 765 802	4 424 778	4 631 519
Surplus/(Deficit)		290 755	4 454	(791 342)	382 461	(210 339)	249 659	80 119	157 166	(139 784)	(139 784)	(139 784)	(650 931)	(907 350)	(197 726)	(190 162)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	221 775	221 775	213 029	221 492
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		290 755	4 454	(791 342)	382 461	(210 339)	249 659	80 119	157 166	(139 784)	(139 784)	(139 784)	(429 156)	(685 575)	15 303	31 330

References

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

MP312 Emalahleni (Mp) - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		41 120	42 001	47 226	45 238	51 470	44 696	42 551	33 178	56 720	56 720	56 720	95 118	612 757	589 100	615 020
Service charges - electricity revenue		82 112	95 149	93 562	101 419	82 552	73 546	78 350	56 947	56 387	56 387	56 387	(10 450)	822 350	967 185	1 010 645
Service charges - water revenue		18 168	19 973	19 101	20 009	20 113	19 847	24 860	15 601	25 229	25 229	25 229	123 203	356 560	433 379	449 731
Service charges - sanitation revenue		6 706	7 714	7 057	7 640	7 127	7 074	8 430	5 301	8 421	8 421	8 421	27 038	109 350	120 352	125 768
Service charges - refuse		6 469	6 222	6 064	6 626	6 581	6 345	6 245	4 434	9 736	9 736	9 736	31 562	109 755	109 311	114 230
Rental of facilities and equipment		314	425	451	495	613	283	474	238	552	552	552	4 992	9 944	12 853	13 432
Interest earned - external investments		-	-	-	-	-	-	-	-	439	439	439	1 575	2 893	1 246	1 302
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	16	16	16	142	190	198	207
Fines, penalties and forfeits		1 872	2 577	1 356	3 227	3 680	2 000	2 299	946	2 322	2 322	2 322	(2 458)	22 465	19 426	16 482
Licences and permits		16	19	34	32	18	37	83	35	5	5	5	(72)	217	344	360
Agency services		256	299	261	259	283	258	260	192	(6 159)	(6 159)	(6 159)	5 008	(11 399)	34 710	36 272
Transfers and Subsidies - Operational		192 883	4 613	28	1	-	166 314	-	276	42 598	42 598	42 598	17 065	508 972	555 448	615 852
Other revenue		11 193	6 889	9 455	20 321	19 500	6 186	3 265	2 414	30 333	30 333	30 333	138 336	308 559	332 012	346 648
Cash Receipts by Source		361 108	185 879	184 595	205 269	191 938	326 588	166 818	119 563	226 599	226 599	226 599	431 058	2 852 613	3 175 564	3 345 948
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		48 709	1 000	28 221	10 000	20 000	36 023	3	1 000	17 998	17 998	17 998	12 826	211 775	213 029	221 492
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		135 888	(336)	559	(15)	241	101	(1 058)	1 241	(136 797)	(136 797)	(136 797)	273 768	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(1 327)	-	-	-	-	-	-	-	1 030	1 030	1 030	(1 763)	-	-	-
Total Cash Receipts by Source		544 379	186 543	213 375	215 254	212 179	362 712	165 762	121 804	108 830	108 830	108 830	715 889	3 064 388	3 388 593	3 567 440
Cash Payments by Type																
Employee related costs		59 535	46 165	21 632	70 191	45 791	45 837	46 860	(37)	89 064	89 064	89 064	465 873	1 069 038	1 116 279	1 166 002
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	729	-	-	47 598	47 598	47 598	224 308	367 831	232 376	242 833
Bulk purchases - Electricity		125 000	55 000	41 000	45 793	37 000	118 500	34 500	-	15 214	15 214	15 214	99 772	602 206	1 063 134	1 102 475
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	22 238	22 238	22 238	130 774	197 488	152 932	159 814
Contracted services		-	-	-	-	2 222	58 693	11 934	-	38 957	38 957	38 957	217 698	407 419	380 489	412 926
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		118 573	59 186	70 246	78 418	101 638	55 623	9 453	609	15 630	15 630	15 630	(334 872)	205 767	228 393	242 006
Cash Payments by Type		303 107	160 352	132 879	194 402	186 652	279 381	102 747	572	228 701	228 701	228 701	803 554	2 849 750	3 326 535	3 485 870
Other Cash Flows/Payments by Type																
Capital assets		10 814	11 276	17 717	2 426	11 081	21 014	11 491	-	17 458	17 458	17 458	72 700	210 891	205 828	214 286
Repayment of borrowing		-	-	-	-	-	-	-	-	857	857	857	7 716	10 289	8 300	6 277
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		313 921	171 627	150 596	196 828	197 733	300 395	114 238	572	247 016	247 016	247 016	883 970	3 070 929	3 540 662	3 706 432
NET INCREASE/(DECREASE) IN CASH HELD		230 457	14 916	62 779	18 426	14 446	62 317	51 524	121 232	(138 186)	(138 186)	(138 186)	(168 081)	(6 541)	(152 068)	(138 992)
Cash/cash equivalents at the month/year beginning:		16 360	246 817	261 733	324 512	342 938	357 384	419 701	471 225	592 457	454 271	316 085	177 899	40 175	33 634	(118 435)
Cash/cash equivalents at the month/year end:		246 817	261 733	324 512	342 938	357 384	419 701	471 225	592 457	454 271	316 085	177 899	9 818	33 634	(118 435)	(257 426)

MP312 Emalahleni (Mp) - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3 - Administration And Resource Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10 - Environment Protection/management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14 - Electricity Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	143	143	143	3 369	3 796	-	-
Vote 2 - Vote 2 - DIRECTORATE FINANCE SERVICES		-	-	2	726	16	4 016	(2)	304	833	833	833	937	8 500	1 000	1 000
Vote 3 - Vote 3 - Administration And Resource Management		-	-	-	-	-	-	-	-	300	300	300	2 100	3 000	-	-
Vote 4 - Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - Community & Social Services		-	-	2 540	-	3 302	-	117	-	1 085	1 085	1 085	1 137	10 350	-	-
Vote 7 - Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8 - Public Safety		-	-	-	-	-	2	-	-	100	100	100	698	1 000	-	-
Vote 9 - Vote 9 - Sport & Recreation		-	37	-	-	-	-	-	-	(472)	(472)	(472)	2 478	1 100	-	-
Vote 10 - Vote 10 - Environment Protection/management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11 - Waste Management		-	-	-	-	634	1 769	267	-	1 050	1 050	1 050	4 180	10 000	-	-
Vote 12 - Vote 12 - Waste Water Management		-	4 974	4 831	678	3 877	7 021	5 526	-	7 456	7 456	7 456	24 343	73 616	109 066	100 000
Vote 13 - Vote 13 - Water		-	4 345	9 290	1 306	1 857	9 394	606	-	3 642	3 642	3 642	11 779	49 500	40 000	52 824
Vote 14 - Vote 14 - Electricity Distribution		2	-	994	1 010	16 783	854	88	148	8 294	8 294	8 294	43 790	88 550	43 000	44 700
Vote 15 - Vote 15 - Other		-	-	638	1 285	803	-	576	-	825	825	825	6 108	11 884	12 762	15 762
Capital single-year expenditure sub-total	3	2	9 356	18 294	5 005	27 271	23 056	7 178	453	23 255	23 255	23 255	100 918	261 297	205 828	214 286
Total Capital Expenditure	2	2	9 356	18 294	5 005	27 271	23 056	7 178	453	23 255	23 255	23 255	100 918	261 297	205 828	214 286

References

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

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

MP312 Emalahleni (Mp) - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2023/24	Budget Year 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		-	-	2	726	16	4 016	(2)	304	1 133	1 133	1 133	3 037	11 500	1 000	1 000
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	2	726	16	4 016	(2)	304	1 133	1 133	1 133	3 037	11 500	1 000	1 000
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	37	2 540	-	3 302	2	117	-	713	713	713	4 312	12 450	-	-
Community and social services		-	-	2 540	-	3 302	-	117	-	1 085	1 085	1 085	1 137	10 350	-	-
Sport and recreation		-	37	-	-	-	-	-	-	(472)	(472)	(472)	2 478	1 100	-	-
Public safety		-	-	-	-	-	2	-	-	100	100	100	698	1 000	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	638	1 285	803	-	576	-	967	967	967	9 477	15 680	12 762	15 762
Planning and development		-	-	-	-	-	-	-	-	143	143	143	3 369	3 796	-	-
Road transport		-	-	638	1 285	803	-	576	-	825	825	825	6 108	11 884	12 762	15 762
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2	9 319	15 114	2 993	23 151	19 037	6 487	148	20 441	20 441	20 441	84 091	221 666	192 066	197 524
Energy sources		2	-	994	1 010	16 783	854	88	148	8 294	8 294	8 294	43 790	88 550	43 000	44 700
Water management		-	4 345	9 290	1 306	1 857	9 394	606	-	3 642	3 642	3 642	11 779	49 500	40 000	52 824
Waste water management		-	4 974	4 831	678	3 877	7 021	5 526	-	7 456	7 456	7 456	24 343	73 616	109 066	100 000
Waste management		-	-	-	-	634	1 769	267	-	1 050	1 050	1 050	4 180	10 000	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		2	9 356	18 294	5 005	27 271	23 056	7 178	453	23 255	23 255	23 255	100 918	261 297	205 828	214 286

References

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

MP312 Emalahleni (Mp) - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		80 891	-	-	-	-	-	23 325	23 325	104 216	74 262	88 962
Roads Infrastructure		500	-	-	-	-	-	500	500	1 000	2 762	5 762
Roads		500	-	-	-	-	-	500	500	1 000	2 762	5 762
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		54 600	-	-	-	-	-	5 500	5 500	60 100	41 500	43 200
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		54 600	-	-	-	-	-	5 500	5 500	60 100	41 500	43 200
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		10 000	-	-	-	-	-	10 000	10 000	20 000	20 000	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		10 000	-	-	-	-	-	10 000	10 000	20 000	20 000	20 000
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		12 791	-	-	-	-	-	325	325	13 116	10 000	20 000
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		12 791	-	-	-	-	-	325	325	13 116	10 000	20 000
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		3 000	-	-	-	-	-	7 000	7 000	10 000	-	-
Landfill Sites		3 000	-	-	-	-	-	7 000	7 000	10 000	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	5 500	-	-	-	-	-	5 600	5 600	11 100	-	-	-
Community Facilities	3 000	-	-	-	-	-	7 000	7 000	10 000	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	3 000	-	-	-	-	-	7 000	7 000	10 000	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2 500	-	-	-	-	-	(1 400)	(1 400)	1 100	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	2 500	-	-	-	-	-	(1 400)	(1 400)	1 100	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-	-
Operational Buildings	10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-	-
Municipal Offices	10 000	-	-	-	-	-	(6 204)	(6 204)	3 796	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-

Furniture and Office Equipment		-	-	-	-	-	-	4 000	4 000	4 000	-	-
Furniture and Office Equipment		-	-	-	-	-	-	4 000	4 000	4 000	-	-
Machinery and Equipment		1 000	-	-	-	-	-	26 800	26 800	27 800	1 000	1 000
Machinery and Equipment		1 000	-	-	-	-	-	26 800	26 800	27 800	1 000	1 000
Transport Assets		-	-	-	-	-	-	7 000	7 000	7 000	-	-
Transport Assets		-	-	-	-	-	-	7 000	7 000	7 000	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	97 391	-	-	-	-	-	60 521	60 521	157 913	75 262	89 962

References

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

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

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

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

14. Adjusted Budget $H = (A \text{ or } A1) + G$

MP312 Emalahleni (Mp) - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		1 000	-	-	-	-	-	4 810	4 810	5 810	4 000	-
Roads Infrastructure		-	-	-	-	-	-	5 310	5 310	5 310	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	5 310	5 310	5 310	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 000	-	-	-	-	-	(500)	(500)	500	4 000	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		1 000	-	-	-	-	-	(500)	(500)	500	4 000	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-

Galleries	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	1 000	1 000	1 000	-	-	-
Machinery and Equipment	-	-	-	-	-	-	1 000	1 000	1 000	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	1 000	-	-	-	-	5 810	5 810	6 810	4 000	-	-

MP312 Emalahleni (Mp) - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		101 089	-	-	-	-	-	34 061	34 061	135 150	105 537	116 287
Roads Infrastructure		39 102	-	-	-	-	-	7 720	7 720	46 822	40 823	50 842
Roads		39 045	-	-	-	-	-	7 720	7 720	46 765	40 763	50 780
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		57	-	-	-	-	-	-	-	57	60	63
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20 131	-	-	-	-	-	18 064	18 064	38 195	21 017	21 963
Power Plants		887	-	-	-	-	-	100	100	987	926	968
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		34	-	-	-	-	-	(26)	(26)	9	36	37
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		19 210	-	-	-	-	-	17 990	17 990	37 200	20 056	20 958
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		24 336	-	-	-	-	-	1 045	1 045	25 381	25 406	26 550
Dams and Weirs		2 400	-	-	-	-	-	500	500	2 900	2 506	2 618
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		11 905	-	-	-	-	-	845	845	12 750	12 429	12 988
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		10 030	-	-	-	-	-	(300)	(300)	9 730	10 472	10 943
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		16 736	-	-	-	-	-	6 832	6 832	23 568	17 473	16 077
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		15 236	-	-	-	-	-	6 832	6 832	22 068	15 907	14 440
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		1 500	-	-	-	-	-	-	-	1 500	1 566	1 636
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		784	-	-	-	-	-	400	400	1 184	818	855
Landfill Sites		784	-	-	-	-	-	400	400	1 184	818	855
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-

Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	5 572	-	-	-	-	-	838	838	6 411	5 818	6 079
Operational Buildings	5 572	-	-	-	-	-	838	838	6 411	5 818	6 079
Municipal Offices	5 572	-	-	-	-	-	838	838	6 411	5 818	6 079
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	(329 170)	-	-	-	-	-	(27 965)	(27 965)	(357 135)	(343 653)	(358 774)
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	(329 170)	-	-	-	-	-	(27 965)	(27 965)	(357 135)	(343 653)	(358 774)
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	(329 170)	-	-	-	-	-	(27 965)	(27 965)	(357 135)	(343 653)	(358 774)
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	49 801	-	-	-	-	-	26 365	26 365	76 166	51 992	56 513
Machinery and Equipment	49 801	-	-	-	-	-	26 365	26 365	76 166	51 992	56 513
Transport Assets	11 336	-	-	-	-	-	2 014	2 014	13 350	11 835	12 368
Transport Assets	11 336	-	-	-	-	-	2 014	2 014	13 350	11 835	12 368
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	(161 371)	-	-	-	-	-	35 314	35 314	(126 057)	(168 472)	(167 527)

MP312 Emalahleni (Mp) - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		225 430	-	-	-	-	-	0	0	225 430	235 349	245 940
Roads Infrastructure		89 320	-	-	-	-	-	-	-	89 320	93 250	97 446
Roads		89 320	-	-	-	-	-	-	-	89 320	93 250	97 446
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		50 127	-	-	-	-	-	-	-	50 127	52 332	54 687
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		50 127	-	-	-	-	-	-	-	50 127	52 332	54 687
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		51 410	-	-	-	-	-	0	0	51 410	53 672	56 088
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		51 410	-	-	-	-	-	0	0	51 410	53 672	56 088
Sanitation Infrastructure		27 219	-	-	-	-	-	-	-	27 219	28 417	29 695
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		27 219	-	-	-	-	-	-	-	27 219	28 417	29 695
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		7 354	-	-	-	-	-	-	-	7 354	7 678	8 023
Landfill Sites		7 354	-	-	-	-	-	-	-	7 354	7 678	8 023
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-

Crèches	-	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	37 681	-	-	-	-	-	-	-	37 681	39 339	41 110	
Operational Buildings	37 681	-	-	-	-	-	-	-	37 681	39 339	41 110	
Municipal Offices	37 681	-	-	-	-	-	-	-	37 681	39 339	41 110	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	4 806	-	-	-	-	-	-	-	4 806	5 018	5 243	
Furniture and Office Equipment	4 806	-	-	-	-	-	-	-	4 806	5 018	5 243	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets	13 312	-	-	-	-	-	-	0	0	13 312	13 898	14 524
Transport Assets	13 312	-	-	-	-	-	-	0	0	13 312	13 898	14 524
Land	-	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	281 230	-	-	-	-	-	0	0	281 230	293 604	306 816

MP312 Emalahleni (Mp) - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	2022/23									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	2023/24	2024/25
		Budget	7	8	capital	Unavoid.	Govt	12	13	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H	Budget	Budget
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		123 500	-	-	-	-	-	(26 926)	(26 926)	96 574	126 566	124 324
Roads Infrastructure		11 000	-	-	-	-	-	(5 426)	(5 426)	5 574	10 000	10 000
Roads		11 000	-	-	-	-	-	(5 426)	(5 426)	5 574	10 000	10 000
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		500	-	-	-	-	-	(500)	(500)	(0)	-	-
Drainage Collection		500	-	-	-	-	-	(500)	(500)	(0)	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		22 000	-	-	-	-	-	9 000	9 000	31 000	21 500	34 324
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		15 000	-	-	-	-	-	-	-	15 000	15 000	15 000
Pump Stations		7 000	-	-	-	-	-	9 000	9 000	16 000	6 500	19 324
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		90 000	-	-	-	-	-	(30 000)	(30 000)	60 000	95 066	80 000
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		70 000	-	-	-	-	-	(45 000)	(45 000)	25 000	70 000	80 000
Outfall Sewers		20 000	-	-	-	-	-	15 000	15 000	35 000	25 066	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-

Galleries	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	123 500	-	-	-	-	-	(26 926)	(26 926)	96 574	126 566	124 324

MP312 Emalahleni (Mp) - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2023/24		Budget Year 2023/24		Budget Year 2024/25	
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands																	
Parent municipality: <i>List all capital projects grouped by Function</i>																	
Entities: <i>List all capital projects grouped by Municipal Entity</i>																	
Entity Name <i>Project name</i>																	

References
List all projects where approved budgets have been adjusted
Refer MFMA s30
Asset class as per table B9 and asset sub-class as per table SB18
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

THE REVISED BUDGET FUNDING PLAN FOR THE ADJUSTMENT BUDGET

PILLAR	Focus Area	Key Activities	Responsibility	#	Start Date	End Date	Anticipated Measurable Outcome	Baseline	Impact		Progress on the implementation			
				(√ - Tick)					Reduce Expenditure	Increase revenue				
				I S I M I L										
	Establish Cash Management Committee and meet weekly.	Regulate and control municipal expenditure	Municipal Manager	√	√	√	√	1-Jul-22	30 June 2023 and ongoing	none	Municipal Manager, Acting CFO and the Manager expenditure regularly meets to discuss the cashflow of the municipality	√	√	The compositon of the Committee has been revised so that it includes all Executive Directors. The Committee will be chaired by the Municipal Manager and the Acting Chief Financial Officer. The committee meeting every Tuesdays,
	Management of the cash flow on a daily basis with weekly reporting to the MM.			√	√	√	√	1-Jul-22	30 June 2023 and ongoing	none	Municipal Manager, Acting CFO and the Manager expenditure regularly meets to discuss the cashflow of the municipality	√	√	The Acting CFO, Municipal Manager and other Managers are meeting daily to discuss age analysis of creditors as well as cut off list.
	Revise the Debtors Book and Debtors profiling	Write-off irrecoverable debtors after credit control procedures are fully implemented	Acting Chief Financial Officer and the Manager: Revenue	√	√	√	√	1-Jul-22	30 June 2024 and ongoing	Estimated R149 million to be written off the debtors book	R177 million bad debts were written off in 2021/2022 financial year	√	n/a	Qualifying indigent customers have been imported to the financial system, and outstanding balances on them will be quantified and written off in June 2023.
		Collection of government debt	Acting Chief Financial Officer	√	√	√	√	2-Jul-22	30 June 2023 and ongoing	Estimated revenue to be collected R48,9 million	R61,2 million owed by government as at 30 October 2022	n/a	√	The Government Debt has been redused to R48 Million as at 31 December 2022.
	Audit and replacement of dysfuctional/non-existing electricity meters	Audit large, medium and small power users and install electrical smart meters	Executive Director: Technical Services and Manager: Electrical	√	√	√	√	1-Jul-22	30 June 2023 and ongoing	20000 Prepaid meters to be audited, 600 Large power meters to be audited	62500 prepaid meters, 610 Large power users AMR meters registered	n/a	√	86 LPU meters audited
	Audit and replacement of dysfuctional/non-existing water meters	Audit water meters, install and replace dysfunctional meters.	Executive Director: Technical Services and the Manager: Water	√	√	√	√	1-Jul-22	30 June 2023 and ongoing	1800 water meters to be installed 24000 meters to be audited	No. properties billed for water on the financial system	n/a	√	July 2022- January 2023 progress, installation 902 and 273 meters were audited

THE REVISED BUDGET FUNDING PLAN FOR THE ADJUSTMENT BUDGET

PILLAR	Focus Area	Key Activities	Responsibility	#	Start Date	End Date	Anticipated Measurable Outcome	Baseline	Impact		Progress on the implementation
				(√ - Tick)					Reduce Expenditure	Increase revenue	
				I S I M I L							
Positive Cash flows	Implement data cleansing (Revenue enhancement)	Audit and update debtor master(Munsoft spatial)	Acting Chief Financial Officer and the Manager: Revenue	√	5-Dec-22	30 June 2023 and ongoing	12 monthly reconciliation on all municipapl services	12 Reconciliation only for property rates	n/a	√	131 supplementary valuation conducted and updated onto the financial system as at 31 December 2022
		Regular update of the valuation roll to ensure that all properties are billed and correctly catagorise on the financial system		√	1-Jul-22	30 June 2023 and ongoing	Estimated additional R21 million in on property rates per annum	R806 million budgeted for property rate in 2022/2023 financial year	n/a	√	131 supplementary valuation conducted and updated onto the financial system as at 31 December 2022
		Reconciliation of billing to ensure credible biling		√	1-Jul-22	30 June 2023 and ongoing	Increase billed amount per month	R255million billed monthly	n/a	√	Monthly billinmg reconciliation is performed to ensure accuracy in billing.
		Criminalising illegal connections and (name and shame on the media)	Executive Director: Community Services	√	1-Jul-22	30 June 2023 and ongoing	Reduction of R200 million of bulk purchases per annum (due to reduction of illegal connections)	R1,3 billion for bulk purchase as budgeted in the 2022/2023	√	n/a	Law Enforcement provides security to electricians during operations. 17 operations were conducted for the removal of illegal connections,supply and self reconnections by consumers.No criminal cases were opened .Consumers were issued with fines .Operations focused at Lynville,Allenby street,Eugene Maray Streets.
	Reconciliation of the financial system with the land use management system.	Ensure that land use is aligned to the financial system(relevant tariffs) as per SPLUMA/Town planning	Acting Chief Financial Officer and Acting Executive Director: Developmet Planning	√	1-Jul-22	30 June 2023 and ongoing	Estimated R8 million in on property rates per annum	R806 million budgeted for property rate in 2022/2023 financial year	n/a	√	67 Building plans were received with an estimated revenue of R568 718.42. 24 Illegal land use notices were issued with an estimated revenue of R315 861.32 if contraveners of the scheme can be prosecuted. & 7 Land Development applications with an estimated revenue R27 555.98
	Identify municipal land	Determine the use and occupation of the land (Council or municipal land) then formalise the current use or dispose	Acting Executive Director Development Planning	√	1-Jul-22	30 June 2023 and ongoing	850 properties to be formalise per annum	26 577	n/a	√	There were no properties disposed.

THE REVISED BUDGET FUNDING PLAN FOR THE ADJUSTMENT BUDGET

PILLAR	Focus Area	Key Activities	Responsibility	#	Start Date	End Date	Anticipated Measurable Outcome	Baseline	Impact		Progress on the implementation
				(√ - Tick)					Reduce Expenditure	Increase revenue	
				I S I M I L							
	Improve Credit Control	Transfer prepaid electricity sales according to the approved split to consumer accounts	Acting Chief Financial Officer	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	R3 million per month will be realised	Outstanding debtors of R6billion	n/a	√	The split and deduction was tested and were errors with the alignment of consumer account numbers and prepaid meter number; Hence the split was suspended for data cleansing to
		Issue sms and email as a notice to remainder to pay accounts	Acting Chief Financial Officer	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	Improvement of payment rate to a budgeted collection rate of 70%	Average payment is 63%	n/a	√	SMS and emails of consumer account are being sent one day after the billing. Furthermore, consumers can access their accounts on the municipal portal.
		Produce and deliver a credible cut-off list of defaulters	Acting Chief Financial Officer	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	Improvement of payment rate to a budgeted collection rate of 70%	Average payment is 63%	n/a	√	Payment rate has reduced in the month of December to 42% and in January it increased to 60%. The municipality will continue implementating the cut off list on daily basis. Currently there is a daily meeting chaired by the MMC Finance that enforces the implementation of the cut-off list on daily basis.
		Cut off non-paying consumers (target 4100 cut offs per month)	Executive Technical Director	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	Improvement of payment rate to a budgeted collection rate	Average payment is 63%	n/a	√	Disconnections of large Power Users = 100 Business
		Handover and blacklisting of debts more 90days and above	Acting Chief Financial Officer	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	Improvement of payment rate to a budgeted collection rate of 70%	Average payment is 63%	n/a	√	Payment rate has reduced in the month of December to 42% and in January it increased to 60%. The municipality will continue implementating the cut off list on daily basis. Currently there is a daily meeting chaired by the MMC Finance that enforces the implementation of the cut-off list on daily basis.

THE REVISED BUDGET FUNDING PLAN FOR THE ADJUSTMENT BUDGET

PILLAR	Focus Area	Key Activities	Responsibility	#	Start Date	End Date	Anticipated Measurable Outcome	Baseline	Impact		Progress on the implementation
				(√ - Tick)					Reduce Expenditure	Increase revenue	
				I S I M I L							
	Adjusting refuse collection tariffs to residential properties with extended families to reflect the number of households serviced per unit vis-à-vis volume of waste collected.	Develop and implement a tariff structure for commercial refuse collection providers.	Acting Executive Director: Environmental and Waste Management		1-Jul-23	30 June 2023 and ongoing	Estimated revenue R1 million per annum	No tariff currently	n/a		Database with Waste Transportation permits issued to commercial refuse collectors has been cascaded to waste section and the providers purchases the coupons for disposal at landfills
		Testing of diesel driven vehicles which are traversing the municipality and issuing of fines for non-compliance.			1-Jul-22	30 June 2023 and ongoing	Estimated revenue R500 thousand per annum	No testing of vehicle emission conducted	n/a		8 vehicle were stopped and tested for emissions during October to December 2022
	Promotion and marketing of the facility	Ensure that promotion and marketing of the facility is done through local and national media to achieve maximum revenue	Acting Executive Director: Development Planning		1-Jul-22	30 June 2023 and ongoing	Estimated revenue R300 thousand per annum	Under utilised due to lack of promotion and marketing. R180 thousand.	n/a		Entrance Fees received is R51 340.29 and R121 715.83 booking of chalets .
	Payment of parking fees	Outsource of municipal parking through issuing of tender	Executive Director: Community Services		1-Jul-23	30 June 2023 and ongoing	none	none			The activity is currently at benchmarking stage.
	Collecting of Traffic Fines	Conducting roadblocks and serving summons ensure collecting of outstanding traffic fines	Executive Director: Community Services		1-Jul-22	30 June 2023 and ongoing	R7 million to be collected per annum	R35 million outstanding fines	n/a		(a) Progress to date for January is: 7 roadblocks were conducted and 1 traffic awareness conducted (b) The success in relation to the activities was a collection of R442 450 C&D. The traffic section will continue to conduct roadblocks to recover the outstanding traffic fines.

THE REVISED BUDGET FUNDING PLAN FOR THE ADJUSTMENT BUDGET

PILLAR	Focus Area	Key Activities	Responsibility	#	Start Date	End Date	Anticipated Measurable Outcome	Baseline	Impact		Progress on the implementation
				(√ - Tick)					Reduce Expenditure	Increase revenue	
				I S I M I L							
Reduction in Expenditure	1. Compensation done in accordance with approved policies/threshold. 2. Introduction of shift system. 3. Recruit required personel. 4. Acquisition of specialised equipment, budget for upgrading and refurbishing of aged infrastructure result in staff having to work standby and overtime.	1. Improved quality of life and morale. 2. Improve service delivery. 3. Review and update of the overtime/stand-by policy by relevant authorities.	Human Resources, all Directors and Managers.	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	Reduction of R35 million per annum	R111,1 million budgeted for overtime and standby	√	n/a	Employee engagement survey was circulated in December 2022. Overtime and Standby not implemented accordingly as there are Assistant Managers that claim standby and overtime.
	Submit a business plan for acquisition of landfill equipment to MIG.	30% Reduced expenditure on landfill maintenance vote by at least 30%	Executive Director: Environmental and Waste Management & Project Management	√ √	1-Jul-22	30-Jun-23	Reduction of R8,6 million per annum	R28,8 million expenditure on landfill sites	√	n/a	Business plan for acquisition of landfill equipment through MIG funds was submitted and still awaiting feedback
	Pay overtime and standby allowance as per the Basic Condition of Employment Act and the municipal policies	Reduce costs on overtime and standby cost	Executive Director: Corporate Services	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	Reduction of R35 million per annum	R103 million spent on overtime and standby	√	n/a	limited to 30 hours. A reduction from 40 hours. However the reduction on overtime expenditure has not yet materilized.
	Reduce Current Liabilities	Engage top creditors to develop a payment arrangements, signed payment plans(Payment plan on Eskom account is subject to a payment of the current account by the Municipality)	Municipal Manager and the Executive Directors	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	1 Repayment Plan for Eskom Account	No Repayment plan on creditors	√	n/a	No Repayment plan in place on the Eskom Debt. However there are quarterly meeting held between the municipality, Provincial Treasury and Eskom to figure out a feasible way to reduce the Eskom debt.

THE REVISED BUDGET FUNDING PLAN FOR THE ADJUSTMENT BUDGET

PILLAR	Focus Area	Key Activities	Responsibility	#	Start Date	End Date	Anticipated Measurable Outcome	Baseline	Impact		Progress on the implementation
				(√ - Tick)					Reduce Expenditure	Increase revenue	
				I S I M I L							
Trade Payables and short term liquidity	Reduce Current Liabilities	Engage top creditors to develop a payment arrangements, signed payment plans(Payment plan on Eskom account is subject to a payment of the current account by the Municipality)	Municipal Manager and the Executive Directors	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	1 Repayment Plan for Eskom Account	No Repayment plan on creditors	√	n/a	Acting CFO and other Managers are sitting everyday to prioritise payments to creditors as per the age analysis. During the month of November the Acting Municipal Manager stopped all procurement at stores due to over commitment as well as overpricing by suppliers. Only

THE REVISED BUDGET FUNDING PLAN FOR THE ADJUSTMENT BUDGET

PILLAR	Focus Area	Key Activities	Responsibility	#	Start Date	End Date	Anticipated Measurable Outcome	Baseline	Impact		Progress on the implementation
				(√ - Tick)					Reduce Expenditure	Increase revenue	
				I S I M I L							
	Reduction of contracted services	1. Recruit skilled and competent personnel. 2. Acquisition of requisite equipment and machinery/fleet. 3. Ensure availability of materials and spares. 4. Adequate budget for maintenance and refurbishment.	Municipal Manager and all Executive Directors	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	Reduction of R50 million on contracted services cost per annum	R418 million spent on contracted services	√	n/a	The recruitment processes and guidelines provided in the staff regulations and in the municipal recruitment and selection policy are adhereto, this is to ensure that suitably qualified and competent personnel are recruited.
Quarterly Oversight	Submit a report on the implementation of the budget funding plan to the financial services section 80 committee on quarterly basis	Track the progress on implementation of the budget funding plan and also encourage accountability	Budget Manager and the Acting Chief Financial Officer	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	Submit 12 monthly Budget Funding Plan Implementation	Fourth Quarter report submitted to Council as at June 2022	n/a	n/a	Budget funding plan for January to be submitted in February 2023
	Submit the progress report to National and Provincial Treasury	Monitor and improve the implementation of the funding plan	Budget Manager and the Acting Chief Financial Officer	√ √ √ √	1-Jul-22	30 June 2023 and ongoing	Submit 4 Section 52(d) Quarterly Report	Fourth Quarter report submitted to Council as at June 2022	n/a	n/a	The second quarterly report was submitted to Council on the 26 January 2023
Other Considerations	Periodic review of staff structure	Structure will be aligned to strategy;	Accounting Officer; Executive Directors;	√ √	1-Jul-22	30 June 2023 and ongoing	none	none	√	n/a	Consultation on organizational structure were conducted the process is still underway.
	Finalise job descriptions and job evaluations	Re-evaluate and align position in terms of functions; Jobs based on inherent stresses, skills and knowledge.	Accounting Officer; Executive Directors; Human Resource Manager	√ √	1-Jul-23	30 June 2023 and ongoing	none	none	√	n/a	The Provincial and District Job Evaluation Committee is currently aligning the job descriptions with new regulations.