



VULAMEHLO MUNICIPALITY

**ADJUSTED MEDIUM TERM REVENUE
AND EXPENDITURE FRAMEWORK**

Adjustment Budget
2013/14

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Glossary

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

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

AFS – Annual Financial Statements.

Budget – The financial plan of the Vulamehlo Municipality.

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

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

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

CFO – Chief Financial Officer of Vulamehlo Municipality

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

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

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

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

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

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

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

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

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

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

NT – National Treasury

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

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

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

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

SCM – Supply Chain Management.

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

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

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

Virement – A transfer of budget.

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

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

- Financial Services
- Corporate Services
- Technical Services
- Council
- Municipal Manager's office

PART 1 – ADJUSTMENTS BUDGET

Section 1 – Mayor’s Report

Introduction

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

1.1 Reasons for the adjustments budget

The reason for the tabling of an adjustment budget is fully disclosed in the executive summary of this report. A brief summary of the reasons in terms of Sect 28 of the MFMA were discussed:

1.1.1 New allocations of cash backed accumulated funds;

The accumulated surplus was made of savings generated from operations and from grants input vat.

1.1.2 Unforeseen and unavoidable expenditure;

There were unforeseen and unavoidable expenditure as in terms of section 29 of the MFMA which were addressed by this adjustment budget. Eg acting CFO.

1.1.3 Allocations and grant adjustments; and

The changes to grants relates to the inclusion of conditional grants rolled over from 2013/2014 financial year.

1.1.4 Utilization of savings from one vote to another

Savings occurred due to over estimation of vote on the original budget and over expenditure in some votes occurred due to under estimations on the original budget votes. We have now revised the estimates.

Section 2 – Resolutions**VULAMEHLO MUNICIPALITY****AN EXTRACT FROM MINUTES OF THE COUNCIL MEETING HELD
ON 28 FEBRUARY 2014****6.14 2013/2014 – ADJUSTMENT BUDGET**

The Chief Financial Officer took the meeting through the above item and advised in terms of Section 28 of the Municipal Finance Management Act, a Municipality may revise an approved budget through an adjustment budget. He advised that the Municipality had unspent monies in specific expenditure votes which was a result of savings that were made on those votes. He also explained that an adjustment budget was required because some votes were under budgeted for. He explained that adjustments may be done if additional revenue was sourced and any other reasons for adjustments. He then highlighted the balances and savings report as from 01 July 2013 to 31 December 2013.

After lengthy deliberations, Cllr Mngadi proposed that the 2013/2014 adjustment budget be approved and was seconded by Cllr Ntombela, following, which it was

RESOLVED

6.14 That the 2013/2014 Adjustment Budget be approved.

CERTIFIED AS A TRUE COPY OF THE ORIGINAL

MSIZI H ZULU
MUNICIPAL MANAGER



Section 3 – Executive Summary

3.1 INTRODUCTION

Adjustments to both the operating and capital budget were required to make provision for additional expenditure and to roll over certain capital projects to the following financial year.

Operating revenue projections were adjusted as there was an increase in interest anticipated to be generated.

3.2 OPERATIONAL BUDGET

The overall changes made to the 2013/2014 budget were made within the different votes

Operating Revenue

The total revenue was adjusted upwards by R4.3million. Additional revenue relates to interest received as well as the VAT claimable on capital grants. The revenue from property rates were not adjusted.

The VAT claimable on capital grants had been transferred to fund additional capital.

Refer to Table B4 Adjustment Budget – Financial Performance for more information on the adjustments.

Operating Expenditure

The adjustments to the operating expenditure budget consists immaterial movements of upward and downward adjustments as follows:

Employee related cost increased by R 400 126
Councillors remuneration increased by R826 195
Conditional Grants Programmes increased by R178 774
Equitable Share Special Programmes increased by R2 961 401
Repairs and maintenance decreased by R19 759

Capital budget

The capital budget was adjusted upwards from R 23. 5million to R 31.9 million.

The adjustment budget will be funded as from the following:

- Municipal Infrastructure Grant
- Electrification Grant
- Equitable Share Grant
- Loans/Lease
- Accumulated Surplus

Section 4 – Adjustments budget tables

4.1 Table B1 - Budget Summary

(Providing an executive summary of Tables B2 to B10)

KZN211 Vulamehlo - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	2 244	-	-	-	-	-	-	-	2 244	2 244	2 244
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	300	-	-	-	-	-	350	350	650	700	700
Transfers recognised - operational	41 553	-	-	-	-	-	-	-	41 553	51 443	65 619
Other own revenue	1 431	-	-	-	-	-	3 187	3 187	4 618	326	344
Total Revenue (excluding capital transfers and contributions)	45 528						3 537	3 537	49 065	54 713	68 907
Employee costs	16 206	-	-	-	-	-	(183)	(183)	16 023	17 263	18 368
Remuneration of councillors	7 080	-	-	-	-	-	826	826	7 906	7 001	7 449
Depreciation & asset impairment	13 000	-	-	-	-	-	-	-	13 000	13 000	13 000
Finance charges	-	-	-	-	-	-	445	445	445	-	-
Materials and bulk purchases	654	-	-	-	-	-	-	-	654	-	-
Transfers and grants	-	-	-	-	-	-	11 442	11 442	11 442	-	-
Other expenditure	21 588	-	-	-	-	-	(11 887)	(11 887)	9 701	8 529	8 888
Total Expenditure	58 528						643	643	59 171	45 793	47 704
Surplus/(Deficit)	(13 000)						2 894	2 894	(10 106)	8 920	21 203
Transfers recognised - capital	23 614	-	-	-	-	-	-	-	23 614	19 489	20 527
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	10 614						2 894	2 894	13 508	28 409	41 730
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	10 614						2 894	2 894	13 508	28 409	41 730
Capital expenditure & funds sources											
Capital expenditure	23 536						8 378	8 378	31 914	19 489	20 527
Transfers recognised - capital	22 536	-	-	-	-	-	6 063	6 063	28 599	19 489	20 527
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	1 000	1 000	1 000	-	-
Internally generated funds	-	-	-	-	-	-	2 316	2 316	2 316	-	-
Total sources of capital funds	22 536						9 378	9 378	31 914	19 489	20 527
Financial position											
Total current assets	16 088	-	-	-	-	-	-	-	16 088	16 870	25 523
Total non current assets	162 200	-	-	-	-	-	-	-	162 200	92 817	95 552
Total current liabilities	4 379	-	-	-	-	-	-	-	4 379	2 832	2 632
Total non current liabilities	1 000	-	-	-	-	-	-	-	1 000	200	200
Community wealth/Equity	172 911								172 911	187 673	221 392
Cash flows											
Net cash from (used) operating	29 970	-	3 348	-	-	2 900	350	6 598	36 568	39 253	52 506
Net cash from (used) investing	(28 614)	-	-	-	-	-	-	-	(28 614)	(33 989)	(48 027)
Net cash from (used) financing	(244)	-	-	-	-	-	-	-	(244)	(1 000)	(1 000)
Cash/cash equivalents at the year end	3 015		3 348			2 900	350	6 598	9 614	13 374	16 853
Cash backing/surplus reconciliation											
Cash and investments available	14 178	-	-	-	-	-	-	-	14 178	16 164	24 613
Application of cash and investments	#####	-	-	-	-	-	#####	#####	#####	#####	#####
Balance - surplus (shortfall)	#####						#####	#####	#####	#####	#####
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	13 000	-	-	-	-	-	-	-	13 000	13 000	13 000
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	754	-	-	-	-	-	(20)	(20)	734	794	831
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

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

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

KZN211 Vulamehlo - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2013/14									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2014/15	+2 2015/16	
Revenue - Standard													
<i>Governance and administration</i>		36 962	-	789	-	-	2 869	492	4 150	41 112	41 612	51 485	
Executive and council		11 093	-	589	-	-	-	(29)	560	11 653	11 604	13 292	
Budget and treasury office		8 022	-	200	-	-	-	521	721	8 743	11 701	14 299	
Corporate services		17 847	-	-	-	-	2 869	-	2 869	20 716	18 306	23 894	
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		7 811	-	2 506	-	-	-	1 229	3 735	11 546	7 751	10 748	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		7 811	-	2 506	-	-	-	1 229	3 735	11 546	7 751	10 748	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	2	44 773	-	3 295	-	-	2 869	1 722	7 885	52 658	49 362	62 233	
Expenditure - Standard													
<i>Governance and administration</i>		39 925	-	-	-	-	2 869	1 221	4 090	44 015	50 222	53 131	
Executive and council		11 093	-	-	-	-	-	560	560	11 653	11 459	12 172	
Budget and treasury office		21 022	-	-	-	-	-	661	661	21 683	22 198	23 428	
Corporate services		7 811	-	-	-	-	2 869	-	2 869	10 679	16 565	17 531	
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		7 811	-	-	-	-	-	257	257	8 068	8 258	8 731	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		7 811	-	-	-	-	-	257	257	8 068	8 258	8 731	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	47 736	-	-	-	-	2 869	1 478	4 347	52 083	58 480	61 863	
Surplus/ (Deficit) for the year		(2 963)	-	3 295	-	-	-	243	3 538	575	(9 117)	370	

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

The operating expenditure budget is approved by Council on the municipal vote level. The Municipal votes are made up of the following: Budget & Treasury Office; Corporate Services; Technical Services, Office of the Municipal Manger and Executive & Council.

KZN211 Vulamehlo - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote												
Vote 1 - MUNICIPAL MANAGER	1	3 839	-	-	-	-	-	(29)	(29)	3 809	3 734	4 920
Vote 2 - FINANCE DEPARTMENT		8 022	-	200	-	-	-	521	721	8 743	11 701	14 299
Vote 3 - CORPORATE SERVICES		17 847	-	-	-	-	2 869	-	2 869	20 716	18 306	23 894
Vote 4 - TECHNICAL SERVICES		7 811	-	2 506	-	-	-	1 229	3 735	11 546	7 751	10 748
Vote 5 - COUNCIL		7 254	-	589	-	-	-	-	589	7 844	7 870	8 373
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	44 773	-	3 295	-	-	2 869	1 722	7 885	52 658	49 362	62 233
Expenditure by Vote												
Vote 1 - MUNICIPAL MANAGER	1	3 839	-	-	-	-	-	(29)	(29)	3 809	3 753	3 986
Vote 2 - FINANCE DEPARTMENT		21 022	-	-	-	-	-	661	661	21 683	22 198	23 428
Vote 3 - CORPORATE SERVICES		7 811	-	-	-	-	2 869	-	2 869	10 679	16 565	17 531
Vote 4 - TECHNICAL SERVICES		7 811	-	-	-	-	-	257	257	8 068	8 258	8 731
Vote 5 - COUNCIL		7 254	-	-	-	-	-	589	589	7 844	7 706	8 186
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	47 736	-	-	-	-	2 869	1 478	4 347	52 083	58 480	61 863
Surplus/ (Deficit) for the year	2	(2 963)	-	3 295	-	-	-	243	3 538	575	(9 117)	370

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

In this table income and expenditure are summarised by type.

KZN211 Vulamehlo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Property rates	2	2 244	-	-	-	-	-	-	-	-	2 244	2 244	2 244
Property rates - penalties & collection charges													
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other													
Rental of facilities and equipment		228								228	243	260	
Interest earned - external investments		300						350	350	650	700	700	
Interest earned - outstanding debtors													
Dividends received													
Fines													
Licences and permits													
Agency services													
Transfers recognised - operating		41 553								41 553	51 443	65 619	
Other revenue	2	1 203	-	-	-	-	-	3 187	3 187	4 391	83	84	
Gains on disposal of PPE													
Total Revenue (excluding capital transfers and contributions)		45 528						3 537	3 537	49 065	54 713	68 907	
Expenditure By Type													
Employee related costs		16 206	-	-	-	-	-	(183)	(183)	16 023	17 263	18 368	
Remuneration of councillors		7 080						826	826	7 906	7 001	7 449	
Debt impairment		1 000								1 000	1 000	1 000	
Depreciation & asset impairment		13 000	-	-	-	-	-			13 000	13 000	13 000	
Finance charges								445	445	445			
Bulk purchases													
Other materials		654								654			
Contracted services		6 997	-	-	-	-	-			6 997	5 068	5 342	
Transfers and grants								11 442	11 442	11 442			
Other expenditure		13 592	-	-	-	-	-	(11 887)	(11 887)	1 704	2 461	2 546	
Loss on disposal of PPE													
Total Expenditure		58 528						643	643	59 171	45 793	47 704	
Surplus/(Deficit)		(13 000)						2 894	2 894	(10 106)	8 920	21 203	
Transfers recognised - capital		23 614								23 614	19 489	20 527	
Contributions													
Contributed assets													
Surplus/(Deficit) before taxation		10 614						2 894	2 894	13 508	28 409	41 730	
Taxation													
Surplus/(Deficit) after taxation		10 614						2 894	2 894	13 508	28 409	41 730	
Attributable to minorities													
Surplus/(Deficit) attributable to municipality		10 614						2 894	2 894	13 508	28 409	41 730	
Share of surplus/ (deficit) of associate													
Surplus/ (Deficit) for the year		10 614						2 894	2 894	13 508	28 409	41 730	

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

KZN211 Vulamehlo - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE DEPARTMENT		-	-	-	-	-	-	60	60	60	-	-
Vote 3 - CORPORATE SERVICES		1 577	-	-	-	-	-	-	-	1 577	1 480	1 480
Vote 4 - TECHNICAL SERVICES		21 959	-	-	-	-	-	8 318	8 318	30 277	18 009	19 047
Vote 5 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	23 536	-	-	-	-	-	8 378	8 378	31 914	19 489	20 527
Single-year expenditure to be adjusted												
Vote 1 - MUNICIPAL MANAGER	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE DEPARTMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		23 536	-	-	-	-	-	8 378	8 378	31 914	19 489	20 527
Capital Expenditure - Standard												
Governance and administration		1 577	-	-	-	-	-	60	60	1 637	1 480	1 480
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	60	60	60	-	-
Corporate services		1 577	-	-	-	-	-	-	-	1 577	1 480	1 480
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		21 959	-	-	-	-	-	8 318	8 318	30 277	18 009	19 047
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		21 959	-	-	-	-	-	8 318	8 318	30 277	18 009	19 047
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	23 536	-	-	-	-	-	8 378	8 378	31 914	19 489	20 527
Funded by:												
National Government		22 536	-	-	-	-	-	6 063	6 063	28 599	19 489	20 527
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	22 536	-	-	-	-	-	6 063	6 063	28 599	19 489	20 527
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	1 000	1 000	1 000	-	-
Internally generated funds		-	-	-	-	-	-	2 316	2 316	2 316	-	-
Total Capital Funding		22 536	-	-	-	-	-	9 378	9 378	31 914	19 489	20 527

4.6 Table B6 - Budgeted Financial Position

This table reflects the expected financial position (Balance sheet) of the municipality.

KZN211 Vulamehlo - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2014/15	+2 2015/16	
ASSETS												
Current assets												
Cash		3 015							-	3 015		
Call investment deposits	1	11 163	-	-	-	-	-	-	-	11 163	16 164	24 613
Consumer debtors	1	503	-	-	-	-	-	-	-	503	707	910
Other debtors		1 407								1 407		
Current portion of long-term receivables												
Inventory												
Total current assets		16 088	-	-	-	-	-	-	-	16 088	16 870	25 523
Non current assets												
Long-term receivables												
Investments												
Investment property												
Investment in Associate												
Property, plant and equipment	1	110 525	-	-	-	-	-	-	-	110 525	92 817	95 552
Agricultural												
Biological												
Intangible		366								366		
Other non-current assets		51 309								51 309		
Total non current assets		162 200	-	-	-	-	-	-	-	162 200	92 817	95 552
TOTAL ASSETS		178 289	-	-	-	-	-	-	-	178 289	109 687	121 075
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing		883	-	-	-	-	-	-	-	883	200	200
Consumer deposits												
Trade and other payables		3 496	-	-	-	-	-	-	-	3 496	2 632	2 432
Provisions												
Total current liabilities		4 379	-	-	-	-	-	-	-	4 379	2 832	2 632
Non current liabilities												
Borrowing	1	1 000	-	-	-	-	-	-	-	1 000	200	200
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		1 000	-	-	-	-	-	-	-	1 000	200	200
TOTAL LIABILITIES		5 379	-	-	-	-	-	-	-	5 379	3 032	2 832
NET ASSETS	2	172 910	-	-	-	-	-	-	-	172 910	106 655	118 243
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		172 911	-	-	-	-	-	-	-	172 911	187 673	221 392
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		172 911	-	-	-	-	-	-	-	172 911	187 673	221 392

4.7 Table B7 - Budgeted Cash Flows

This table reflects the expected sources of funds as well as the expected out flow of funds.

KZN211 Vulamehlo - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2014/15	+2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		7 918		3 348					3 348	11 267	6 333	6 667
Government - operating	1	42 676					2 900		2 900	45 576	51 443	65 619
Government - capital	1	23 614							-	23 614	19 489	20 527
Interest		300							350	650	700	700
Dividends												
Payments												
Suppliers and employees		(44 179)								(44 179)	(38 333)	(40 607)
Finance charges		(360)								(360)	(379)	(400)
Transfers and Grants	1											
NET CASH FROM/(USED) OPERATING ACTIVITIES		29 970	-	3 348	-	-	2 900	350	6 598	36 568	39 253	52 506
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current debtors												
Decrease (increase) other non-current receivables		1 000								1 000	500	500
Decrease (increase) in non-current investments		(6 000)								(6 000)	(15 000)	(28 000)
Payments												
Capital assets		(23 614)								(23 614)	(19 489)	(20 527)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(28 614)	-	-	-	-	-	-	-	(28 614)	(33 989)	(48 027)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		(744)								(744)	(500)	(500)
Borrowing long term/refinancing		1 000								1 000		
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing		(500)								(500)	(500)	(500)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(244)	-	-	-	-	-	-	-	(244)	(1 000)	(1 000)
NET INCREASE/ (DECREASE) IN CASH HELD		1 111	-	3 348	-	-	2 900	350	6 598	7 710	4 264	3 479
Cash/cash equivalents at the year begin:	2	1 904								1 904	9 110	13 374
Cash/cash equivalents at the year end:	2	3 015		3 348			2 900	350		9 614	13 374	16 853

4.8 Table B8 - Cash backed reserves/accumulated surplus reconciliation.

The table reflects the cash resources of the municipality as well as the application there-off.

KZN211 Vulamehlo - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2014/15	+2 2015/16
Cash and investments available												
Cash/cash equivalents at the year end	1	3 015	-	3 348	-	-	2 900	350	6 598	9 614	13 374	16 853
Other current investments > 90 days		11 163	-	(3 348)	-	-	(2 900)	(350)	(6 598)	4 565	2 790	7 760
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		14 178	-	-	-	-	-	-	-	14 178	16 164	24 613
Applications of cash and investments												
Unspent conditional transfers		1 764	-	-	-	-	-	-	-	1 764	1 000	1 000
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	#####	-					#####	#####	#####	#####	#####
Other provisions												
Long term investments committed		-	-									
Reserves to be backed by cash/investments		-	-									
Total Application of cash and investments:		#####	-	-	-	-	-	#####	#####	#####	#####	#####
Surplus(shortfall)		#####	-	-	-	-	-	#####	#####	#####	#####	#####

4.9 Table B9 - Asset Management

The table reflects a summary of the fixed and movable assets of the municipality.

KZN211 Vulamehlo - Table B9 Asset Management -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	23 614	-	2 692	-	-	-	(677)	2 015	25 629	19 489	20 527
Infrastructure - Road transport		1 900	-	1 977	-	-	-	-	1 977	3 877	18 009	19 047
Infrastructure - Electricity		5 000	-	-	-	-	-	-	-	5 000	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		6 900	-	1 977	-	-	-	-	1 977	8 877	18 009	19 047
Community		14 211	-	716	-	-	-	(437)	279	14 490	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	2 503	-	-	-	-	-	(240)	(240)	2 263	1 480	1 480
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		1 900	-	1 977	-	-	-	-	1 977	3 877	18 009	19 047
Infrastructure - Electricity		5 000	-	-	-	-	-	-	-	5 000	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		6 900	-	1 977	-	-	-	-	1 977	8 877	18 009	19 047
Community		14 211	-	716	-	-	-	(437)	279	14 490	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	2 503	-	-	-	-	-	(240)	(240)	2 263	1 480	1 480
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	23 614	-	2 692	-	-	-	(677)	2 015	25 629	19 489	20 527
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5											
Infrastructure - Electricity												
Infrastructure - Water												
Infrastructure - Sanitation												
Infrastructure - Other												
Infrastructure												
Community												
Heritage assets												
Investment properties												
Other assets												
Intangibles												
Agricultural Assets												
Biological assets												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	13 000	-	-	-	-	-	-	-	13 000	13 000	13 000
Repairs and Maintenance by asset class	3	754	-	-	-	-	-	(20)	(20)	734	794	831
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		200	-	-	-	-	-	-	-	200	211	222
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	554	-	-	-	-	-	(20)	(20)	534	584	609
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		13 754	-	-	-	-	-	(20)	(20)	13 734	13 794	13 831

4.10 Table B10 - Basic service delivery measurement

The table reflects the availability of basic services to the community.

KZN211 Vulamehlo - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12	13	14			
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)													
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3												
Other water supply (< min.service level)	3,4												
No water supply													
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5												
Sanitation/sewerage:													
Flush toilet (connected to sewerage)													
Flush toilet (with septic tank)													
Chemical toilet													
Pit toilet (ventilated)													
Other toilet provisions (> min.service level)													
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Bucket toilet													
Other toilet provisions (< min.service level)													
No toilet provisions													
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5												
Energy:													
Electricity (at least min. service level)													
Electricity - prepaid (> min.service level)													
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)													
Electricity - prepaid (< min. service level)													
Other energy sources													
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5												
Refuse:													
Removed at least once a week (min.service)													
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week													
Using communal refuse dump													
Using own refuse dump													
Other rubbish disposal													
No rubbish disposal													
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5												
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)													
Sanitation (free minimum level service)													
Electricity/other energy (50kwh per household per month)													
Refuse (removed at least once a week)													
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per household per month)													
Sanitation (free sanitation service)													
Electricity/other energy (50kwh per household per month)													
Refuse (removed once a week)													
Total cost of FBS provided (minimum social pack)		-	-	-	-	-	-	-	-	-	-	-	-
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 (R15 000 threshold rebate)													
Property rates (other exemptions, reductions and rebates)													
Water													
Sanitation													
Electricity/other energy													
Refuse													
Municipal Housing - rental rebates													
Housing - top structure subsidies	6												
Other													
Total revenue cost of free services provided (total)		-	-	-	-	-	-	-	-	-	-	-	-

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Adjustments to budget assumptions

No changes were made to the budget assumptions as included in the A Schedule for 2012/2013.

Section 6 – Adjustments to budget funding

6.1 Summary of the impact of the adjustments budget

6.1.1 Funding of operating and capital expenditure

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

6.1.2 Financial plans

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

6.1.3 Financial sustainability of the Municipality

The financial sustainability of the Municipality is under pressure due to the unfunded depreciation

6.2 Expenditure funded in accordance with MFMA section 18

All revenue streams have been adjusted to be realistic.

6.3 Adjustments to the monetary investments

No investment was adjusted

.

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

None

6.5 Adjustments related to proceeds from the sale of assets

None

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

None

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

None

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

None

Section 7 – Adjustments to expenditure on allocations and grant programmes

Disclosure on allocations and grant programmes is done by way of the following tables in Annexure1:

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

Section 8 – Adjustments to allocations or grants made by the Municipality

- No adjustments were affected to allocations made by the municipality.

Section 9 – Adjustments to councillor’s allowances and employee benefits

Adjustments were done to the councillors’ allowances

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

Section 10 – Adjustments to SDBIP

Quarterly service delivery targets and performance indicators in the Service Delivery and Budget Implementation Plan (SDBIP)

No adjustments were made to any non-financial indicators.

Section 11 – Adjustments to capital expenditure

The Capital details are shown in Annexure 1:

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

Section 12 – Other supporting documents

The supporting tables SB1 to SB19 are attached as annexure A.

KZN211 Vulamehlo - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6	7	8	9	10	11	12	13		
		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Property rates												
Total Property Rates		2 283								2 283	2 283	2 283
less Revenue Foregone		39								39	39	39
Net Property Rates		2 244								2 244	2 244	2 244
Service charges - electricity revenue												
Total Service charges - electricity revenue												
less Revenue Foregone												
Net Service charges - electricity revenue												
Service charges - water revenue												
Total Service charges - water revenue												
less Revenue Foregone												
Net Service charges - water revenue												
Service charges - sanitation revenue												
Total Service charges - sanitation revenue												
less Revenue Foregone												
Net Service charges - sanitation revenue												
Service charges - refuse revenue												
Total refuse removal revenue												
Total landfill revenue												
less Revenue Foregone												
Net Service charges - refuse revenue												
Other Revenue By Source												
Fuel levy												
Other revenue	3	1 203						3 187	3 187	4 391	83	84
Total 'Other' Revenue	1	1 203						3 187	3 187	4 391	83	84
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		11 876						(487)	(487)	11 389	12 636	13 445
Pension and UIF Contributions		1 286								1 286	1 374	1 462
Medical Aid Contributions		1 059								1 059	1 131	1 204
Overtime		124						4	4	128	133	141
Performance Bonus		416						(249)	(249)	167	444	473
Motor Vehicle Allowance		488								488	522	555
Cellphone Allowance												
Housing Allowances								551	551	551		
Other benefits and allowances		769						(2)	(2)	766	821	874
Payments in lieu of leave		163								163	175	186
Long service awards												
Post-retirement benefit obligations		25								25	27	29
<i>sub-total</i>	4	16 206						(183)	(183)	16 023	17 263	18 368
Less: Employees costs capitalised to PPE												
Total Employee related costs	1	16 206						(183)	(183)	16 023	17 263	18 368
Contributions recognised - capital												
<i>List contributions by contract</i>												
Total Contributions recognised - capital												
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		11 300								11 300	11 300	11 300
Lease amortisation		800								800	800	800
Capital asset impairment		900								900	900	900
Depreciation resulting from revaluation of PPE												
Total Depreciation & asset impairment	1	13 000								13 000	13 000	13 000
Bulk purchases												
Electricity												
Water												
Total bulk purchases	1											
Contracted services												
<i>List services provided by contract</i>												
<i>sub-total</i>	1	6 997								6 997	5 068	5 342
Allocations to organs of state:												
Electricity												
Water												
Sanitation												
Other												
Total contracted services		6 997								6 997	5 068	5 342
Other Expenditure By Type												
Repairs and maintenance												
Collection costs												
Contributions to 'other' provisions											1 000	1 000
Consultant fees		450								450		
Audit fees		560								560	1 461	1 546
General expenses	3.5	12 582								12 582		
Total Other Expenditure	1	13 592								13 592	2 461	2 941

KZN211 Vulamehlo - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4	5	6	7	8	9	10	11		
		A	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits < 90 days		11 163							-	11 163	16 164	24 613
Other current investments > 90 days		-							-	-		
Total Call investment deposits	1	11 163	-	-	-	-	-	-	-	11 163	16 164	24 613
Consumer debtors												
Consumer debtors		2 143							-	2 143	3 347	4 551
Less: provision for debt impairment		1 640							-	1 640	2 640	3 640
Total Consumer debtors	1	503	-	-	-	-	-	-	-	503	707	910
Debt impairment provision												
Balance at the beginning of the year		640							-	640	1 640	2 640
Contributions to the provision		1 000							-	1 000	1 000	1 000
Bad debts written off		-							-	-		
Balance at end of year		1 640	-	-	-	-	-	-	-	1 640	2 640	3 640
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		162 060							-	162 060	159 751	177 886
Leases recognised as PPE		-							-	-		
Less: Accumulated depreciation		51 534							-	51 534	66 934	82 334
Total Property, plant & equipment	1	110 525	-	-	-	-	-	-	-	213 594	92 817	95 552
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities		883							-	883	200	200
Total Current liabilities - Borrowing		883	-	-	-	-	-	-	-	883	200	200
Trade and other payables												
Creditors		1 732							-	1 732	1 632	1 432
Unspent conditional grants and receipts		1 764							-	1 764	1 000	1 000
VAT		-							-	-		
Total Trade and other payables	1	3 496	-	-	-	-	-	-	-	3 496	2 632	2 432
Non current liabilities - Borrowing												
Borrowing	3	1 000							-	1 000	200	200
Finance leases (including PPP asset element)		-							-	-		
Total Non current liabilities - Borrowing		1 000	-	-	-	-	-	-	-	1 000	200	200
Provisions - non current												
Retirement benefits									-	-		
List other major items									-	-		
Refuse landfill site rehabilitation									-	-		
Other									-	-		
Total Provisions - non current		-	-	-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		106 974							-	106 974	172 910	194 007
Appropriations to Reserves		55 323							-	55 323		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments		10 614							-	10 614	14 763	27 385
Accumulated Surplus/(Deficit)	1	172 911	-	-	-	-	-	-	-	172 911	187 673	221 392
Reserves												
Housing Development Fund									-	-		
Capital replacement									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation									-	-		
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	172 911	-	-	-	-	-	-	-	172 911	187 673	221 392
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-		
2010 World Cup									-	-		

KZN211 Vulamehlo - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2013/14									Budget Year	Budget Year
		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	+1 2014/15 Adjusted Budget	+2 2015/16 Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
And so on for the rest of the Votes												

KZN211 Vulamehlo - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population						83 047	83 047			
Females aged 5 - 14						12 557	12 557			
Males aged 5 - 14						10 696	10 696			
Females aged 15 - 34						15 247	15 247			
Males aged 15 - 34						12 989	12 989			
Unemployment						54 811	54 811			
Monthly Household income (no. of households)										
None	1, 12					4 891	4 891			
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R6 400						5 610	5 610			
R6 401 - R12 800										
R12 801 - R25 600										
R25 601 - R51 200										
R52 201 - R102 400										
R102 401 - R204 800						3 740	3 740			
R204 801 - R409 600						144	144			
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area						83	83			
Number of poor people in municipal area										
Number of households in municipal area						14	14			
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics										
Formal	3					4 316	4 316			
Informal						10 069	10 069			
Total number of households						14 385	14 385			
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings										
Economic										
Inflation/inflation outlook (CPIX)	6									
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates										
Property tax/service charges	7				%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

KZN211 Vulamehlo - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands		7	8	9	10	11	12	+1 2014/15	+2 2015/16		
		A	A1	B	C	D	E	F			
RECEIPTS:	1, 2										
Operating Transfers and Grants											
National Government:		41 543	-	-	2 900	-	2 900	44 443	46 375	60 277	
Local Government Equitable Share		39 003					-	39 003	43 641	57 360	
Finance Management	3	1 650					-	1 650	1 800	1 950	
Municipal Systems Improvement		890					-	890	934	967	
							-	-	-	-	
Dissaster Grant					2 900		2 900	2 900			
Provincial Government:		-	-	-	-	-	-	-	-	-	
Housing		-					-	-	-	-	
	4						-	-	-	-	
Other transfers and grants [insert description]	5						-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
[insert description]							-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
[insert description]							-	-	-	-	
Total Operating Transfers and Grants	6	41 543	-	-	2 900	-	2 900	44 443	46 375	60 277	
Capital Transfers and Grants											
National Government:		23 536	-	-	-	-	-	23 536	19 489	19 195	
Municipal Infrastructure Grant (MIG)		16 959					-	16 959	18 009	19 047	
Local Government Equitable Share		1 577					-	1 577	1 480	148	
							-	-	-	-	
Intergrated National Electrification Programme		5 000					-	5 000	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	-	
[insert description]							-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
[insert description]							-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
[insert description]							-	-	-	-	
Total Capital Transfers and Grants	6	23 536	-	-	-	-	-	23 536	19 489	19 195	
TOTAL RECEIPTS OF TRANSFERS & GRANTS		65 079	-	-	2 900	-	2 900	67 979	65 864	79 473	
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		22 786	-	-	-	-	-	(183)	(183)	22 603	-0.8%
% increase											
TOTAL MANAGERS AND STAFF		16 206	-	-	-	-	-	(183)	(183)	16 023	-1.1%

KZN211 Vulamehlo - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2013/14						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		41 543	-	-	2 900	-	2 900	44 443	46 375	60 277
Local Government Equitable Share		39 003					-	39 003	43 641	57 360
Finance Management		1 650					-	1 650	1 800	1 950
Municipal Systems Improvement		890					-	890	934	967
							-	-	-	-
							-	-	-	-
							-	-	-	-
Dissaster Grant					2 900		2 900	2 900		
Provincial Government:		-	-	-	-	-	-	-	-	-
Housing		-					-	-		
							-	-		
							-	-		
Other transfers and grants [insert description]							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total operating expenditure of Transfers and Grants:		41 543	-	-	2 900	-	2 900	44 443	46 375	60 277
Capital expenditure of Transfers and Grants										
National Government:		23 536	-	-	-	-	-	23 536	19 489	19 195
Municipal Infrastructure Grant (MIG)		16 959					-	16 959	18 009	19 047
Local Government Equitable Share		1 577					-	1 577	1 480	148
							-	-		
							-	-		
Intergrated National Electrification Programme		5 000					-	5 000		
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total capital expenditure of Transfers and Grants		23 536	-	-	-	-	-	23 536	19 489	19 195
Total capital expenditure of Transfers and Grants		65 079	-	-	2 900	-	2 900	67 979	65 864	79 473

KZN211 Vulamehlo - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		2	3	4	5	6	7	+1 2014/15	+2 2015/16	
		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		-	-	-	-	-	-	-	-	-

KZN211 Vulamehlo - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	6	7	8	9	10	11	12	13			
		A1	B	C	D	E	F	G	H			
Cash transfers to other municipalities												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	
Cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	
Cash transfers to other Organs of State												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	
Cash transfers to other Organisations												
<i>[insert description]</i>	4								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to other municipalities												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to other Organs of State												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to other Organisations												
<i>[insert description]</i>	4								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	

KZN211 Vulamehlo - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2013/14									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 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		4 999							-	4 999	0.0%
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Motor Vehicle Allowance		1 056							-	1 056	0.0%
Cellphone Allowance		447							-	447	
Housing Allowances									-	-	
Other benefits and allowances		77							-	77	
Sub Total - Councillors		6 580	-			-		-	-	6 580	0.0%
% increase			(0)							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		2 946							-	2 946	0.0%
Pension and UIF Contributions		29							-	29	0.0%
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus		416							-	416	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Senior Managers of Municipality		3 391	-	-		-		-	-	3 391	0.0%
% increase			(0)							-	

Other Municipal Staff										
Basic Salaries and Wages	9 002						(487)	(487)	8 514	-5.4%
Pension and UIF Contributions	1 256						-	-	1 256	0.0%
Medical Aid Contributions	1 059						-	-	1 059	0.0%
Overtime	124						4	4	128	3.5%
Performance Bonus	416						(249)	(249)	167	
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances							551	551	551	
Other benefits and allowances	769						(2)	(2)	767	
Payments in lieu of leave	163								163	0.0%
Long service awards										
Post-retirement benefit obligations	5 25								25	0.0%
Sub Total - Other Municipal Staff	12 815	-	-	-	-	-	(183)	(183)	12 632	-1.4%
% increase										
Total Parent Municipality	22 786	-	-	-	-	-	(183)	(183)	22 603	-0.8%
Board Members of Entities										
Basic Salaries and Wages									-	-
Pension and UIF Contributions									-	-
Medical Aid Contributions									-	-
Overtime									-	-
Performance Bonus									-	-
Motor Vehicle Allowance									-	-
Cellphone Allowance									-	-
Housing Allowances									-	-
Other benefits and allowances									-	-
Board Fees									-	-
Payments in lieu of leave									-	-
Long service awards									-	-
Post-retirement benefit obligations	5								-	-
Sub Total - Board Members of Entities	-	-	-	-	-	-	-	-	-	-
% increase										
Senior Managers of Entities										
Basic Salaries and Wages									-	-
Pension and UIF Contributions									-	-
Medical Aid Contributions									-	-
Overtime									-	-
Performance Bonus									-	-
Motor Vehicle Allowance									-	-
Cellphone Allowance									-	-
Housing Allowances									-	-
Other benefits and allowances									-	-
Payments in lieu of leave									-	-
Long service awards									-	-
Post-retirement benefit obligations	5								-	-
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-	-
% increase										
Other Staff of Entities										
Basic Salaries and Wages									-	-
Pension and UIF Contributions									-	-
Medical Aid Contributions									-	-
Overtime									-	-
Performance Bonus									-	-
Motor Vehicle Allowance									-	-
Cellphone Allowance									-	-
Housing Allowances									-	-
Other benefits and allowances									-	-
Payments in lieu of leave									-	-
Long service awards									-	-
Post-retirement benefit obligations	5								-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-	-
% increase										
Total Municipal Entities	-	-	-	-	-	-	-	-	-	-
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION										
	22 786	-	-	-	-	-	(183)	(183)	22 603	-0.8%
% increase										
TOTAL MANAGERS AND STAFF	16 206	-	-	-	-	-	(183)	(183)	16 023	-1.1%

KZN211 Vulamehlo - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		362	362	362	362	362							1 668	3 842	3 734	4 920
Vote 2 - FINANCE DEPARTMENT		963	963	963	963	963							2 851	8 626	11 701	14 299
Vote 3 - CORPORATE SERVICES		1 644	1 644	1 644	1 644	1 644							10 881	20 745	18 306	23 894
Vote 4 - TECHNICAL SERVICES		737	737	737	737	737							5 896	10 316	7 751	10 748
Vote 5 - COUNCIL		680	680	680	680	680							3 766	7 844	7 870	8 373
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		4 386	4 386	4 386	4 386	4 386	-	-	-	-	-	-	25 061	51 374	49 362	62 233
Expenditure by Vote																
Vote 1 - MUNICIPAL MANAGER		184	184	184	184	184	236						2 688	3 842	3 753	3 986
Vote 2 - FINANCE DEPARTMENT		1 078	1 078	1 078	1 078	1 078	362						15 814	21 566	22 198	23 428
Vote 3 - CORPORATE SERVICES		1 864	1 864	1 864	1 864	1 864	976						411	10 708	16 565	17 531
Vote 4 - TECHNICAL SERVICES		601	1 202	601	601	601	601						3 855	8 061	8 258	8 731
Vote 5 - COUNCIL		606	606	606	606	606	783						4 033	7 844	7 706	8 186
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		4 332	4 933	4 332	4 332	4 332	2 959	-	-	-	-	-	26 801	52 022	58 480	61 863
Surplus/ (Deficit)		53	(547)	53	53	53	1 427	-	-	-	-	-	(1 741)	(648)	(9 117)	370

KZN211 Vulamehlo - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
<i>Governance and administration</i>		3 649	3 649	3 649	3 649	3 649	3 649	-	-	-	-	-	19 165	41 058	41 612	51 485
Executive and council		1 042	1 042	1 042	1 042	1 042	1 042						5 434	11 686	11 604	13 292
Budget and treasury office		963	963	963	963	963	963						2 851	8 626	11 701	14 299
Corporate services		1 644	1 644	1 644	1 644	1 644	1 644						10 881	20 745	18 306	23 894
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		737	737	737	737	737	737	-	-	-	-	-	5 896	10 316	7 751	10 748
Planning and development																
Road transport		737	737	737	737	737	737						5 896	10 316	7 751	10 748
Environmental protection																
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity																
Water																
Waste water management																
Waste management																
<i>Other</i>																
Total Revenue - Standard		4 386	4 386	4 386	4 386	4 386	4 386	-	-	-	-	-	25 061	51 374	49 362	62 233
Expenditure - Standard																
<i>Governance and administration</i>		3 731	3 731	3 731	3 731	3 731	2 358	-	-	-	-	-	22 946	43 961	50 222	53 131
Executive and council		789	789	789	789	789	1 019						6 721	11 686	11 459	12 172
Budget and treasury office		1 078	1 078	1 078	1 078	1 078	362						15 814	21 566	22 198	23 428
Corporate services		1 864	1 864	1 864	1 864	1 864	976						411	10 708	16 565	17 531
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		601	1 202	601	601	601	601	-	-	-	-	-	3 855	8 061	8 258	8 731
Planning and development																
Road transport		601	1 202	601	601	601	601						3 855	8 061	8 258	8 731
Environmental protection																
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity																
Water																
Waste water management																
Waste management																
<i>Other</i>																
Total Expenditure - Standard		4 332	4 933	4 332	4 332	4 332	2 959	-	-	-	-	-	26 801	52 022	58 480	61 863
Surplus/ (Deficit) 1.		53	(547)	53	53	53	1 427	-	-	-	-	-	(1 741)	(648)	(9 117)	370

References

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

KZN211 Vulamehlo - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue By Source																	
Property rates		150	150	150	150	150	150							1 342	2 244	2 244	2 244
Property rates - penalties & collection charges														-	-	-	-
Service charges - electricity revenue														-	-	-	-
Service charges - water revenue														-	-	-	-
Service charges - sanitation revenue														-	-	-	-
Service charges - refuse														-	-	-	-
Service charges - other														-	-	-	-
Rental of facilities and equipment		19	19	19	19	19	19							114	228	243	260
Interest earned - external investments		25	25	25	25	25	25							500	650	700	700
Interest earned - outstanding debtors														-	-	-	-
Dividends received														-	-	-	-
Fines														-	-	-	-
Licences and permits														-	-	-	-
Agency services														-	-	-	-
Transfers recognised - operational		11 108				10 145								20 300	41 553	51 443	65 619
Other revenue		101	101	101	101	101	101							3 784	4 391	83	84
Gains on disposal of PPE														-	-	-	-
Total Revenue		11 403	295	295	295	10 440	295	-	-	-	-	-	-	26 040	49 065	54 713	68 907
Expenditure By Type																	
Employee related costs		1 247	2 493	1 247	1 247	1 247	1 247							7 297	16 023	17 263	18 368
Remuneration of councillors		590	590	590	590	590	590							4 366	7 906	7 001	7 449
Debt impairment		83	83	83	83	83	83							500	1 000	1 000	1 000
Depreciation & asset impairment		1 083	1 083	1 083	1 083	1 083	1 083							6 500	13 000	13 000	13 000
Finance charges														-	-	-	-
Bulk purchases														-	-	-	-
Other materials		55	55	55	55	55	55							327	654	-	-
Contracted services		583	583	583	583	583	583							3 498	6 997	5 068	5 342
Grants and subsidies														-	-	-	-
Other expenditure		1 133	1 133	1 133	1 133	1 133	1 133							6 796	13 592	2 461	2 546
Loss on disposal of PPE														-	-	-	-
Total Expenditure		4 774	6 020	4 774	4 774	4 774	4 774	-	-	-	-	-	-	29 284	59 171	45 793	47 704
Surplus/(Deficit)		6 630	(5 725)	(4 478)	(4 478)	5 667	(4 478)	-	-	-	-	-	-	(3 244)	(10 106)	8 920	21 203
Transfers recognised - capital														23 614	23 614	19 489	20 527
Contributions														-	-	-	-
Contributed assets														-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		6 630	(5 725)	(4 478)	(4 478)	5 667	(4 478)	-	-	-	-	-	-	20 370	13 508	28 409	41 730

KZN211 Vulamehlo - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2013/14												
		July	August	Sept.	October	November	December	January	February	March	April	May	June	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands														
Cash Receipts By Source														
Property rates	1	31	25	67	113	586	51							(872)
Property rates - penalties & collection charges														-
Service charges - electricity revenue														-
Service charges - water revenue														-
Service charges - sanitation revenue														-
Service charges - refuse														-
Service charges - other														-
Rental of facilities and equipment		16	8	21	21	21	22							(109)
Interest earned - external investments		49	39	64	70	80	73							(25)
Interest earned - outstanding debtors														-
Dividends received														-
Fines														-
Licences and permits														-
Agency services														-
Transfer receipts - operational		19 983	890			8 571	89							(29 533)
Other revenue		1	1		386	8	0							2 439
Cash Receipts by Source		20 080	962	162	590	9 266	235	-	-	-	-	-	-	(28 100)
Other Cash Flows by Source														
Transfers receipts - capital														-
Contributions & Contributed assets														-
Proceeds on disposal of PPE														-
Short term loans														-
Borrowing long term/refinancing														-
Increase in consumer deposits														-
Decrease (increase) in non-current debtors														-
Decrease (increase) other non-current receivables														-
Decrease (increase) in non-current investments														-
Total Cash Receipts by Source		20 080	962	162	590	9 266	235	-	-	-	-	-	-	(28 100)
Cash Payments by Type														
Employee related costs		1 182	1 695	1 346	1 210	1 186	1 235							(6 629)
Remuneration of councillors		628	537	599	536	559	604							(3 463)
Collection costs		-	34	26	34	12	11							(116)
Interest paid														-
Bulk purchases - Electricity														-
Bulk purchases - Water & Sewer														-
Other materials														-
Contracted services														-
Grants and subsidies paid - other municipalities														-
Grants and subsidies paid - other		1 683	318	199	494	176	220							(3 090)
General expenses		375	374	459	1 118	1 560	1 016							(4 933)
Cash Payments by Type		3 869	2 958	2 630	3 392	3 492	3 086	-	-	-	-	-	-	(18 231)
Other Cash Flows/Payments by Type														
Capital assets														-
Repayment of borrowing														-
Other Cash Flow s/Payments														-
Total Cash Payments by Type		3 869	2 958	2 630	3 392	3 492	3 086	-	-	-	-	-	-	(18 231)
NET INCREASE/(DECREASE) IN CASH HELD														
		16 211	(1 996)	(2 467)	(2 802)	5 773	(2 851)							(9 868)
Cash/cash equivalents at the monthly/year beginning:		16 211	16 211	14 215	11 748	8 946	14 719	11 868	11 868	11 868	11 868	11 868	11 868	11 868
Cash/cash equivalents at the monthly/year end:		16 211	14 215	11 748	8 946	14 719	11 868	11 868	11 868	11 868	11 868	11 868	11 868	2 000

KZN211 Vulamehlo - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																		
Multi-year expenditure appropriation	1																	
Vote 1 - MUNICIPAL MANAGER																		
Vote 2 - FINANCE DEPARTMENT														60		60		
Vote 3 - CORPORATE SERVICES														1 577		1 577	1 480	1 480
Vote 4 - TECHNICAL SERVICES			2 809	2 569	2 965	1 600	2 384							11 889		24 215	18 009	19 047
Vote 5 - COUNCIL																		
Vote 6 - [NAME OF VOTE 6]																		
Vote 7 - [NAME OF VOTE 7]																		
Vote 8 - [NAME OF VOTE 8]																		
Vote 9 - [NAME OF VOTE 9]																		
Vote 10 - [NAME OF VOTE 10]																		
Vote 11 - [NAME OF VOTE 11]																		
Vote 12 - [NAME OF VOTE 12]																		
Vote 13 - [NAME OF VOTE 13]																		
Vote 14 - [NAME OF VOTE 14]																		
Vote 15 - [NAME OF VOTE 15]																		
Capital Multi-year expenditure sub-total	3		2 809	2 569	2 965	1 600	2 384							13 526		25 852	19 489	20 527
Single-year expenditure appropriation																		
Vote 1 - MUNICIPAL MANAGER																		
Vote 2 - FINANCE DEPARTMENT																		
Vote 3 - CORPORATE SERVICES																		
Vote 4 - TECHNICAL SERVICES																		
Vote 5 - COUNCIL																		
Vote 6 - [NAME OF VOTE 6]																		
Vote 7 - [NAME OF VOTE 7]																		
Vote 8 - [NAME OF VOTE 8]																		
Vote 9 - [NAME OF VOTE 9]																		
Vote 10 - [NAME OF VOTE 10]																		
Vote 11 - [NAME OF VOTE 11]																		
Vote 12 - [NAME OF VOTE 12]																		
Vote 13 - [NAME OF VOTE 13]																		
Vote 14 - [NAME OF VOTE 14]																		
Vote 15 - [NAME OF VOTE 15]																		
Capital single-year expenditure sub-total	3																	
Total Capital Expenditure	2		2 809	2 569	2 965	1 600	2 384							13 526		25 852	19 489	20 527

KZN211 Vulamehlo - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																		
Capital Expenditure - Standard																		
<i>Governance and administration</i>														1 637		1 637	1 480	1 480
Executive and council																		
Budget and treasury office														60		60		
Corporate services														1 577		1 577	1 480	1 480
<i>Community and public safety</i>																		
Community and social services																		
Sport and recreation																		
Public safety																		
Housing																		
Health																		
<i>Economic and environmental services</i>			2 809	2 569	2 965	1 600	2 384							11 889		24 215	18 009	19 047
Planning and development																		
Road transport			2 809	2 569	2 965	1 600	2 384							11 889		24 215	18 009	19 047
Environmental protection																		
<i>Trading services</i>																		
Electricity																		
Water																		
Waste water management																		
Waste management																		
<i>Other</i>																		
Total Capital Expenditure - Standard			2 809	2 569	2 965	1 600	2 384							13 526		25 852	19 489	20 527

KZN211 Vulamehlo - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		6 900	-	1 977	-	-	-	-	1 977	8 877	18 009	19 047
Infrastructure - Road transport		1 900	-	1 977	-	-	-	-	1 977	3 877	18 009	19 047
Roads, Pavements & Bridges		1 900	-	1 977	-	-	-	-	1 977	3 877	18 009	19 047
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		5 000	-	-	-	-	-	-	-	5 000	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		5 000	-	-	-	-	-	-	-	5 000	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		14 211	-	716	-	-	-	(437)	279	14 490	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		7 505	-	716	-	-	-	-	716	8 221	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		6 706	-	-	-	-	-	(437)	(437)	6 269	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		2 503	-	-	-	-	-	(240)	(240)	2 263	1 480	1 480
General vehicles		1 007	-	-	-	-	-	-	-	1 007	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		250	-	-	-	-	-	-	-	250	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		20	-	-	-	-	-	-	-	20	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		1 225	-	-	-	-	-	(240)	(240)	985	1 480	1 480
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjus	1	23 614	-	2 692	-	-	-	(677)	2 015	25 629	19 489	20 527

KZN211 Vulamehlo - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	3	-	-	-	-	-	-	-	-	-	-	-
Community		200	-	-	-	-	-	-	-	200	211	222
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		200	-	-	-	-	-	-	-	200	211	222
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		554	-	-	-	-	-	(20)	(20)	534	584	609
General vehicles		224	-	-	-	-	-	(74)	(74)	150	236	249
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment	18	100	-	-	-	-	-	50	50	150	105	111
Computers - hardware/equipment		91	-	-	-	-	-	17	17	108	96	95
Furniture and other office equipment		28	-	-	-	-	-	(1)	(1)	27	29	31
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		100	-	-	-	-	-	-	-	100	105	111
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		11	-	-	-	-	-	(11)	(11)	0	12	12
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	754	-	-	-	-	-	(20)	(20)	734	794	831

KZN211 Vulamehlo - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		274	-	-	-	-	-	-	-	274	274	274
Infrastructure - Road transport		274	-	-	-	-	-	-	-	274	274	274
Roads, Pavements & Bridges		274	-	-	-	-	-	-	-	274	274	274
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		11 125	-	-	-	-	-	-	-	11 125	11 112	11 112
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		11 125	-	-	-	-	-	-	-	11 125	11 112	11 112
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 601	-	-	-	-	-	-	-	1 601	1 601	1 601
General vehicles		382	-	-	-	-	-	-	-	382	382	382
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment	18	420	-	-	-	-	-	-	-	420	420	420
Computers - hardware/equipment		368	-	-	-	-	-	-	-	368	368	368
Furniture and other office equipment		318	-	-	-	-	-	-	-	318	318	318
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		113	-	-	-	-	-	-	-	113	113	113
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	13 000	-	-	-	-	-	-	-	13 000	12 987	12 987

Section 13 – Municipal Manager’s quality certification**Section 13 – Municipal Manager’s quality certification**

An adjustments budget and supporting documentation must be covered by a quality certificate in the format as per page 75 of the Government Gazette 32141 - 17 April 2009.

QUALITY CERTIFICATE

I, H M Zulu; Municipal Manager of Vulamehlo Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name M H Zulu

Municipal Manager of Vulamehlo Municipality (KZ211)

Signature _____

Date 26/02/2014

