



**VULAMEHLO MUNICIPALITY**

**ADJUSTED MEDIUM TERM REVENUE  
AND EXPENDITURE FRAMEWORK**

Adjustment Budget  
2014/15

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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 – Resolution**

## **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 2014/2015 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:

Conditional Grants Programmes increased by R2 815 132  
Equitable Share Special Programmes increased by R95 000  
Repairs and maintenance increased by R1 656 461

#### **Capital budget**

The capital budget was adjusted upwards from R 17.7million to R 23.5 million.

The adjustment budget will be funded as from the following:

- Municipal Infrastructure Grant
- Electrification Grant
- Equitable Share Grant
- 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 2014/15									Budget Year	Budget Year
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjus. 6	Total Adjus. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	2 235	-	-	-	-	-	-	-	2 235	2 235	2 235
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	650	-	-	-	-	-	-	-	650	700	750
Transfers recognised - operational	57 391	-	-	-	-	401	2 315	2 716	60 107	94 261	104 879
Other own revenue	3 405	-	9 004	-	-	-	93	9 097	12 502	3 260	3 230
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>63 681</b>	<b>-</b>	<b>9 004</b>	<b>-</b>	<b>-</b>	<b>401</b>	<b>2 408</b>	<b>11 813</b>	<b>75 494</b>	<b>100 456</b>	<b>111 094</b>
Employee costs	18 332	-	-	-	-	-	-	-	18 332	19 505	20 753
Remuneration of councillors	6 002	-	-	-	-	-	-	-	6 002	5 888	6 182
Depreciation & asset impairment	8 400	-	-	-	-	-	2 901	2 901	11 301	8 854	9 332
Finance charges	1 135	-	-	-	-	-	-	-	1 135	354	373
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 478	-	-	-	-	-	6 057	6 057	44 535	44 101	45 805
<b>Total Expenditure</b>	<b>72 347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 959</b>	<b>8 959</b>	<b>81 305</b>	<b>78 700</b>	<b>82 445</b>
<b>Surplus/(Deficit)</b>	<b>(8 666)</b>	<b>-</b>	<b>9 004</b>	<b>-</b>	<b>-</b>	<b>401</b>	<b>(6 550)</b>	<b>2 854</b>	<b>(5 812)</b>	<b>21 756</b>	<b>28 649</b>
Transfers recognised - capital	17 999	-	-	-	-	-	-	-	17 999	18 701	19 362
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>9 333</b>	<b>-</b>	<b>9 004</b>	<b>-</b>	<b>-</b>	<b>401</b>	<b>(6 550)</b>	<b>2 854</b>	<b>12 187</b>	<b>40 457</b>	<b>48 011</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>9 333</b>	<b>-</b>	<b>9 004</b>	<b>-</b>	<b>-</b>	<b>401</b>	<b>(6 550)</b>	<b>2 854</b>	<b>12 187</b>	<b>40 457</b>	<b>48 011</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	17 733	-	-	-	-	-	5 756	5 756	23 489	17 153	18 394
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>											
Total current assets	25 761	-	-	-	-	-	-	-	25 761	37 631	28 192
Total non current assets	144 492	-	-	-	-	-	-	-	144 492	158 986	169 203
Total current liabilities	4 132	-	-	-	-	-	-	-	4 132	2 432	4 000
Total non current liabilities	100	-	-	-	-	-	-	-	100	80	100
<b>Community wealth/Equity</b>	<b>172 910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172 910</b>	<b>194 007</b>	<b>215 000</b>
<b>Cash flows</b>											
Net cash from (used) operating	7 441	-	-	-	-	-	-	-	7 441	21 000	18 560
Net cash from (used) investing	(17 733)	-	-	-	-	-	-	-	(17 733)	(17 253)	(18 394)
Net cash from (used) financing	(1 504)	-	-	-	-	-	-	-	(1 504)	(1 561)	(515)
<b>Cash/cash equivalents at the year end</b>	<b>1 155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 155</b>	<b>4 142</b>	<b>3 793</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	23 059	-	-	-	-	-	-	-	23 059	34 620	26 000
Application of cash and investments	1 829	-	-	-	-	-	496	496	2 325	1 514	3 328
<b>Balance - surplus (shortfall)</b>	<b>21 230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(496)</b>	<b>(496)</b>	<b>20 734</b>	<b>33 106</b>	<b>22 672</b>
<b>Asset Management</b>											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	8 400	-	-	-	-	-	2 901	2 901	11 301	8 854	9 332
Renewal of Existing Assets	4 056	-	-	-	-	-	-	-	4 056	-	-
Repairs and Maintenance	4 056	-	-	-	-	-	1 656	1 656	5 713	5 630	5 930
<b>Free services</b>											
Cost of Free Basic Services provided	96	-	-	-	-	-	-	-	96	108	120
Revenue cost of free services provided	96	-	-	-	-	-	-	-	96	108	120
<b>Households below minimum service level</b>											
Water:	7	-	-	-	-	-	-	-	7	7	7
Sanitation/sew erage:	2	-	-	-	-	-	-	-	2	2	2
Energy:	9	-	-	-	-	-	-	-	9	9	9
Refuse:	-	-	-	-	-	-	-	-	-	-	-

References



#### 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 2014/15									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	6	7	8	9	10	11	12	+1 2015/16	+2 2016/17
		A	A1	B	C	D	E	F	G	H		
<b>Revenue - Standard</b>												
<i>Governance and administration</i>		45 981	-	(491)	-	-	-	1 289	798	46 779	55 529	56 256
Executive and council		15 717	-	(892)	-	-	-	464	(428)	15 289	17 848	18 082
Budget and treasury office		9 257	-	-	-	-	-	328	328	9 586	11 899	12 055
Corporate services		21 007	-	401	-	-	-	496	897	21 904	25 781	26 119
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 433	-	7 930	-	-	-	2 544	10 475	45 907	43 630	44 201
Planning and development		35 433	-	7 930	-	-	-	2 544	10 475	45 907	43 630	44 201
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	81 414	-	7 439	-	-	-	3 833	11 272	92 686	99 158	100 457
<b>Expenditure - Standard</b>												
<i>Governance and administration</i>		54 647	-	-	-	-	-	3 807	3 807	58 454	60 487	61 482
Executive and council		15 717	-	-	-	-	-	(418)	(418)	15 299	19 442	19 762
Budget and treasury office		17 923	-	-	-	-	-	3 228	3 228	21 151	12 961	13 175
Corporate services		21 007	-	-	-	-	-	997	997	22 004	28 083	28 545
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		35 433	-	-	-	-	-	10 475	10 475	45 907	47 525	48 307
Planning and development		35 433	-	-	-	-	-	10 475	10 475	45 907	47 525	48 307
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	90 080	-	-	-	-	-	14 282	14 282	104 361	108 012	109 789
<b>Surplus/ (Deficit) for the year</b>		(8 666)	-	7 439	-	-	-	(10 449)	(3 009)	(11 675)	(8 854)	(9 332)

**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 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>Revenue by Vote</b>												
Vote 1 - MUNICIPAL MANAGER	1	7 370	-	(892)	-	-	-	474	(418)	6 952	7 933	8 037
Vote 2 - FINACE DEPARTMENT		9 257	-	-	-	-	-	328	328	9 586	11 899	12 055
Vote 3 - CORPORATE SERVICES		21 007	-	401	-	-	-	496	897	21 904	25 781	26 119
Vote 4 - TECHNICALSERVICES		35 433	-	7 930	-	-	-	2 544	10 475	45 907	43 630	44 201
Vote 5 - COUNCIL		8 347	-	-	-	-	-	-	-	8 347	9 916	10 046
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]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>81 414</b>	<b>-</b>	<b>7 439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 843</b>	<b>11 282</b>	<b>92 696</b>	<b>99 158</b>	<b>100 457</b>
<b>Expenditure by Vote</b>												
Vote 1 - MUNICIPAL MANAGER	1	7 370	-	-	-	-	-	(418)	(418)	6 952	8 641	8 783
Vote 2 - FINACE DEPARTMENT		17 923	-	-	-	-	-	3 230	3 230	21 153	12 961	13 175
Vote 3 - CORPORATE SERVICES		21 007	-	-	-	-	-	997	997	22 004	28 083	28 545
Vote 4 - TECHNICALSERVICES		35 433	-	-	-	-	-	10 475	10 475	45 907	47 525	48 307
Vote 5 - COUNCIL		8 347	-	-	-	-	-	-	-	8 347	10 801	10 979
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]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>90 080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 284</b>	<b>14 284</b>	<b>104 363</b>	<b>108 012</b>	<b>109 789</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(8 666)</b>	<b>-</b>	<b>7 439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 441)</b>	<b>(3 001)</b>	<b>(11 667)</b>	<b>(8 854)</b>	<b>(9 332)</b>

**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 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2015/16	+2 2016/17
<b>Revenue By Source</b>												
Property rates	2	2 235	-	-	-	-	-	-	-	2 235	2 235	2 235
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		297						(0)	(0)	297	220	188
Interest earned - external investments		650								650	700	750
Interest earned - outstanding debtors												
Dividends received												
Fines												
Licences and permits												
Agency services												
Transfers recognised - operating		57 657						1 667	1 667	59 324	74 261	74 879
Other revenue	2	3 108	-	9 522	-	-	-	93	9 615	12 723	3 040	3 042
Gains on disposal of PPE												
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>63 947</b>	<b>-</b>	<b>9 522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 760</b>	<b>11 282</b>	<b>75 229</b>	<b>80 456</b>	<b>81 094</b>
<b>Expenditure By Type</b>												
Employee related costs		18 332	-	-	-	-	-	-	-	18 332	19 505	20 753
Remuneration of councillors		6 002								6 002	5 888	6 182
Debt impairment		2 000								2 000	2 000	2 222
Depreciation & asset impairment		8 400	-	-	-	-	-	2 901	2 901	11 301	8 854	9 332
Finance charges		1 135								1 135	354	373
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-
Contracted services		7 441	-	-	-	-	-	170	170	7 611	11 572	11 711
Transfers and grants		-								-		
Other expenditure		29 037	-	-	-	-	-	5 887	5 887	34 924	30 528	31 872
Loss on disposal of PPE												
<b>Total Expenditure</b>		<b>72 347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 959</b>	<b>8 959</b>	<b>81 305</b>	<b>78 700</b>	<b>82 445</b>
<b>Surplus/(Deficit)</b>		<b>(8 400)</b>	<b>-</b>	<b>9 522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 199)</b>	<b>2 324</b>	<b>(6 076)</b>	<b>1 756</b>	<b>(1 351)</b>
Transfers recognised - capital		17 999								17 999	18 701	19 362
Contributions												
Contributed assets												
<b>Surplus/(Deficit) before taxation</b>		<b>9 599</b>	<b>-</b>	<b>9 522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 199)</b>	<b>2 324</b>	<b>11 923</b>	<b>20 457</b>	<b>18 011</b>
Taxation												
<b>Surplus/(Deficit) after taxation</b>		<b>9 599</b>	<b>-</b>	<b>9 522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 199)</b>	<b>2 324</b>	<b>11 923</b>	<b>20 457</b>	<b>18 011</b>
Attributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>		<b>9 599</b>	<b>-</b>	<b>9 522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 199)</b>	<b>2 324</b>	<b>11 923</b>	<b>20 457</b>	<b>18 011</b>
Share of surplus/ (deficit) of associate												
<b>Surplus/ (Deficit) for the year</b>		<b>9 599</b>	<b>-</b>	<b>9 522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 199)</b>	<b>2 324</b>	<b>11 923</b>	<b>20 457</b>	<b>18 011</b>

**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 2014/15									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	A1	B	C	D	E	F	G	H			
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	25	25	25	-	-
Vote 2 - FINACE DEPARTMENT		23	-	-	-	-	-	20	20	43	-	-
Vote 3 - CORPORATE SERVICES		100	-	-	-	-	-	(100)	(100)	-	-	-
Vote 4 - TECHNICALSERVICES		17 400	-	-	-	-	-	6 001	6 001	23 401	-	-
Vote 5 - COUNCIL		210	-	-	-	-	-	(190)	(190)	20	-	-
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]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	17 733	-	-	-	-	-	5 756	5 756	23 489	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINACE DEPARTMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICALSERVICES		-	-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		17 733	-	-	-	-	-	5 756	5 756	23 489	-	-
<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>												
Executive and council												
Budget and treasury office												
Corporale services												
<b>Community and public safety</b>												
Community and social services												
Sport and recreation												
Public safety												
Housing												
Health												
<b>Economic and environmental services</b>												
Planning and development												
Road transport												
Environmental protection												
<b>Trading services</b>												
Electricity												
Water												
Waste water management												
Waste management												
<b>Other</b>												
<b>Total Capital Expenditure - Standard</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Funded by:</b>												
National Government												
Provincial Government												
District Municipality												
Other transfers and grants												
<b>Total Capital transfers recognised</b>	4	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations												
Borrowing												
Internally generated funds												
<b>Total Capital Funding</b>		-	-	-	-	-	-	-	-	-	-	-

**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 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		6 895							-	6 895	10 007	14 000
Call investment deposits	1	16 164	-	-	-	-	-	-	-	16 164	24 613	12 000
Consumer debtors	1	707	-	-	-	-	-	-	-	707	911	42
Other debtors		1 995								1 995	2 100	2 150
Current portion of long-term receivables												
Inventory												
<b>Total current assets</b>		<b>25 761</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 761</b>	<b>37 631</b>	<b>28 192</b>
<b>Non current assets</b>												
Long-term receivables												
Investments												
Investment property												
Investment in Associate												
Property, plant and equipment	1	92 817	-	-	-	-	-	-	-	92 817	95 552	95 543
Agricultural												
Biological												
Intangible		366								366	560	560
Other non-current assets		51 309								51 309	62 874	73 100
<b>Total non current assets</b>		<b>144 492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144 492</b>	<b>158 986</b>	<b>169 203</b>
<b>TOTAL ASSETS</b>		<b>170 252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170 252</b>	<b>196 616</b>	<b>197 395</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft												
Borrowing		1 500	-	-	-	-	-	-	-	1 500	-	-
Consumer deposits												
Trade and other payables		2 632	-	-	-	-	-	-	-	2 632	2 432	4 000
Provisions												
<b>Total current liabilities</b>		<b>4 132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 132</b>	<b>2 432</b>	<b>4 000</b>
<b>Non current liabilities</b>												
Borrowing	1	100	-	-	-	-	-	-	-	100	80	100
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>80</b>	<b>100</b>
<b>TOTAL LIABILITIES</b>		<b>4 232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 232</b>	<b>2 512</b>	<b>4 100</b>
<b>NET ASSETS</b>	2	<b>166 020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>166 020</b>	<b>194 104</b>	<b>193 295</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		172 910	-	-	-	-	-	-	-	172 910	194 007	215 000
Reserves		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>172 910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172 910</b>	<b>194 007</b>	<b>215 000</b>

**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 2014/15									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 2015/16	+2 2016/17	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Ratepayers and other		1 676							-	1 676	1 676	1 676
Government - operating	1	57 391							-	57 391	74 261	74 879
Government - capital	1	17 999							-	17 999	18 701	19 362
Interest		650							-	650	700	750
Dividends									-			
<b>Payments</b>												
Suppliers and employees		(69 139)							-	(69 139)	(73 984)	(77 734)
Finance charges		(1 135)							-	(1 135)	(354)	(373)
Transfers and Grants	1								-			
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>7 441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 441</b>	<b>21 000</b>	<b>18 560</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE									-	-		
Decrease (Increase) in non-current debtors									-	-		
Decrease (Increase) other non-current receivables									-	-		
Decrease (Increase) in non-current investments									-	-		
<b>Payments</b>												
Capital assets		(17 733)							-	(17 733)	(17 253)	(18 394)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(17 733)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17 733)</b>	<b>(17 253)</b>	<b>(18 394)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
<b>Payments</b>												
Repayment of borrowing		(1 504)							-	(1 504)	(1 561)	(515)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 504)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 504)</b>	<b>(1 561)</b>	<b>(515)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(11 796)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 796)</b>	<b>2 186</b>	<b>(348)</b>
Cash/cash equivalents at the year begin:	2	12 951							-	12 951	1 955	4 142
Cash/cash equivalents at the year end:	2	1 155							-	1 155	4 142	3 793

**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 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjus. 8	Total Adjus. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	1 155	-	-	-	-	-	-	-	1 155	4 142	3 793
Other current investments > 90 days		21 903	-	-	-	-	-	-	-	21 903	30 478	22 207
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>23 059</b>	-	-	-	-	-	-	-	<b>23 059</b>	<b>34 620</b>	<b>26 000</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		1 000	-	-	-	-	-	-	-	1 000	1 000	2 500
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	829	-					506	506	1 335	514	828
Other provisions												
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>1 829</b>	-	-	-	-	-	<b>506</b>	<b>506</b>	<b>2 335</b>	<b>1 514</b>	<b>3 328</b>
<b>Surplus(shortfall)</b>		<b>21 230</b>	-	-	-	-	-	<b>(506)</b>	<b>(506)</b>	<b>20 724</b>	<b>33 106</b>	<b>22 672</b>

**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 2014/15									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	7	8	9	10	11	12	13	14			
R thousands		A1	B	C	D	E	F	G	H			
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	17 733	-	-	-	-	5 756	5 756	23 489	17 466	18 394	
Infrastructure - Road transport		5 857	-	-	-	-	3 089	3 089	8 945	2 815	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	
Infrastructure		5 857	-	-	-	-	3 089	3 089	8 945	2 815	-	
Community		11 243	-	-	-	-	2 512	2 512	13 755	14 351	18 394	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	633	-	-	-	-	155	155	788	300	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	
<b>Total Renewal of Existing Assets to be adjusted</b>	2	4 056	-	-	-	-	-	-	4 056	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	
Community		1 062	-	-	-	-	-	-	1 062	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	2 994	-	-	-	-	-	-	2 994	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure to be adjusted</b>	4	5 857	-	-	-	-	3 089	3 089	8 945	2 815	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	
Infrastructure		5 857	-	-	-	-	3 089	3 089	8 945	2 815	-	
Community		12 306	-	-	-	-	2 512	2 512	14 818	14 351	18 394	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	3 627	-	-	-	-	155	155	3 782	300	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	2	21 789	-	-	-	-	5 756	5 756	27 545	17 466	18 394	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>												
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												
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	-	-	-	-	-	-	-	-	-	-	
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>	3	8 400	-	-	-	-	2 901	2 901	11 301	8 854	9 332	
<b>Repairs and Maintenance by asset class</b>	3	4 056	-	-	-	-	1 656	1 656	5 713	5 630	5 930	
Infrastructure - Road transport		-	-	-	-	-	4 120	4 120	4 120	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	4 120	4 120	4 120	-	-	
Community		1 062	-	-	-	-	-	-	1 062	2 500	2 500	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Other assets	6	2 994	-	-	-	-	(2 464)	(2 464)	531	3 130	3 430	
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		12 456	-	-	-	-	4 558	4 558	17 014	14 484	15 262	
<b>% of capital exp on renewal of assets</b>		18.6%	0.0%						14.7%	0.0%	0.0%	
<b>Renewal of existing assets as % of deprec</b>		48.3%	0.0%						35.9%	0.0%	0.0%	
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%						0.0%	0.0%	0.0%	
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%						0.0%	0.0%	0.0%	

### 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 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		A	7	8	9	10	11	12	13	14	Budget	Budget
		A1	B	C	D	E	F	G	H			
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)	2	224								0	224	224
Using public tap (at least min.service level)												
Other water supply (at least min.service level)	2	8872								9	8 872	8 872
<i>Minimum Service Level and Above sub-total</i>		9								9	9	9
Using public tap (< min.service level)	3	6665								7	6665	6 665
Other water supply (< min.service level)	3,4	374								0	374	374
No water supply												
<i>Below Minimum Service Level sub-total</i>		7								7	7	7
<b>Total number of households</b>	5	16								16	16	16
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		455								455	455	455
Flush toilet (with septic tank)		335								335	335	335
Chemical toilet		2861								2 861	2861	2861
Pit toilet (ventilated)		4421								4 421	4421	4421
Other toilet provisions (> min.service level)		6129								6 129	6129	6129
<i>Minimum Service Level and Above sub-total</i>		14 201								14 201	14 201	14 201
Bucket toilet		523								523	523	523
Other toilet provisions (< min.service level)		716								716	716	716
No toilet provisions		695								695	695	695
<i>Below Minimum Service Level sub-total</i>		1 934								1 934	1 934	1 934
<b>Total number of households</b>	5	16 135								16 135	16 135	16 135
<b>Energy:</b>												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)		6951								6 951	6951	6951
<i>Minimum Service Level and Above sub-total</i>		6 951								6 951	6 951	6 951
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources		9184								9 184	9184	9184
<i>Below Minimum Service Level sub-total</i>		9 184								9 184	9 184	9 184
<b>Total number of households</b>	5	16 135								16 135	16 135	16 135
<b>Refuse:</b>												
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>												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		196								196	196	196
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)												
Sanitation (free sanitation service)												
Electricity/other energy (50kwh per household per month)		96								96	108	120
Refuse (removed once a week)												
<b>Total cost of FBS provided (minimum social pack)</b>		96								96	108	120
<b>Highest level of free service provided</b>												
Property rates (R'000 v 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)												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebate)												
Property rates (other exemptions, reductions and rebates)												
Water												
Sanitation												
Electricity/other energy		96								96	108	120
Refuse												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
<b>Total revenue cost of free services provided (total)</b>		96								96	108	120

## **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 2014/2015

### **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**

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 2014/15									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	6	7	8	9	10	11	12	13			
R thousands		A1	B	C	D	E	F	G	H			
<b>REVENUE ITEMS</b>												
<b>Property rates</b>												
Total Property Rates		2 277							2 277		2 277	2 277
less Revenue Foregone		42							42		42	42
Net Property Rates		2 235							2 235		2 235	2 235
<b>Service charges - electricity revenue</b>												
Total Service charges - electricity revenue												
less Revenue Foregone												
Net Service charges - electricity revenue												
<b>Service charges - water revenue</b>												
Total Service charges - water revenue												
less Revenue Foregone												
Net Service charges - water revenue												
<b>Service charges - sanitation revenue</b>												
Total Service charges - sanitation revenue												
less Revenue Foregone												
Net Service charges - sanitation revenue												
<b>Service charges - refuse revenue</b>												
Total refuse removal revenue												
Total landfill revenue												
less Revenue Foregone												
Net Service charges - refuse revenue												
<b>Other Revenue By Source</b>												
Fuel levy												
Other revenue	3	3 108		9 522				93	9 615	12 723	3 040	3 042
Total 'Other' Revenue	1	3 108		9 522				93	9 615	12 723	3 040	3 042
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		13 610								13 610	14 481	15 408
Pension and UIF Contributions		1 875								1 875	1 995	2 123
Medical Aid Contributions		588								588	626	666
Overtime		206								206	219	233
Performance Bonus												
Motor Vehicle Allowance		528								528	562	598
Cellphone Allowance		94								94	100	106
Housing Allowances		6								6	6	6
Other benefits and allowances		1 255								1 255	1 336	1 421
Payments in lieu of leave		170								170	181	192
Long service awards												
Post-retirement benefit obligations												
<i>sub-total</i>	4	18 332								18 332	19 505	20 753
Less: Employees costs capitalised to PPE												
Total Employee related costs	1	18 332								18 332	19 505	20 753
<b>Contributions recognised - capital</b>												
<i>List contributions by contract</i>												
Total Contributions recognised - capital												
<b>Depreciation &amp; asset impairment</b>												
Depreciation of Property, Plant & Equipment		8 400						2 901	2 901	11 301	8 854	9 332
Lease amortisation												
Capital asset impairment												
Depreciation resulting from revaluation of PPE												
Total Depreciation & asset impairment	1	8 400						2 901	2 901	11 301	8 854	9 332
<b>Bulk purchases</b>												
Electricity												
Water												
Total bulk purchases	1											
<b>Contracted services</b>												
<i>List services provided by contract</i>												
Total Contracted services	1	7 441						170	170	7 611	11 572	11 711
<i>sub-total</i>	1	7 441						170	170	7 611	11 572	11 711
<b>Allocations to organs of state:</b>												
Electricity												
Water												
Sanitation												
Other												
Total contracted services		7 441						170	170	7 611	11 572	11 711
<b>Other Expenditure By Type</b>												
Repairs and maintenance												
Collection costs												
Contributions to 'other' provisions												
Consultant fees		560								560	590	622
Audit fees		1 000						300	300	1 300	1 054	1 111
General expenses	3.5	27 477						5 587	5 587	33 064	28 884	30 139
Total Other Expenditure	1	29 037						5 887	5 887	34 924	30 528	31 271

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

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2015/16 Adjusted Budget	+2 2016/17 Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits < 90 days		16 164							-	16 164	24 613	12 000
Other current investments > 90 days									-			
<b>Total Call investment deposits</b>	1	16 164	-	-	-	-	-	-	-	16 164	24 613	12 000
<b>Consumer debtors</b>												
Consumer debtors		3 347							-	3 347	4 551	5 682
Less: provision for debt impairment		2 640							-	2 640	3 640	5 640
<b>Total Consumer debtors</b>	1	707	-	-	-	-	-	-	-	707	911	42
<b>Debt impairment provision</b>												
Balance at the beginning of the year		1 640							-	1 640	2 640	3 640
Contributions to the provision		1 000							-	1 000	1 000	2 000
Bad debts written off									-			
<b>Balance at end of year</b>		2 640	-	-	-	-	-	-	-	2 640	3 640	5 640
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)		159 751							-	159 751	177 886	182 000
Leases recognised as PPE									-			
Less: Accumulated depreciation		66 934							-	66 934	82 334	86 457
<b>Total Property, plant &amp; equipment</b>	1	92 817	-	-	-	-	-	-	-	92 817	95 552	95 543
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)									-			
Current portion of long-term liabilities		1 500							-	1 500	-	-
<b>Total Current liabilities - Borrowing</b>		1 500	-	-	-	-	-	-	-	1 500	-	-
<b>Trade and other payables</b>												
Creditors		1 632							-	1 632	1 432	1 500
Unspent conditional grants and receipts		1 000							-	1 000	1 000	2 500
VAT									-			
<b>Total Trade and other payables</b>	1	2 632	-	-	-	-	-	-	-	2 632	2 432	4 000
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	200							-	200	200	250
Finance leases (including PPP asset element)		(100)							-	(100)	(120)	(150)
<b>Total Non current liabilities - Borrowing</b>		100	-	-	-	-	-	-	-	100	80	100
<b>Provisions - non current</b>												
Retirement benefits									-			
List other major items									-			
Refuse landfill site rehabilitation									-			
Other									-			
<b>Total Provisions - non current</b>		-	-	-	-	-	-	-	-	-	-	-
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		172 910							-	172 910	194 007	215 000
Appropriations to Reserves									-			
Transfers from Reserves									-			
Depreciation offsets									-			
Other adjustments									-			
<b>Accumulated Surplus/(Deficit)</b>	1	172 910	-	-	-	-	-	-	-	172 910	194 007	215 000
<b>Reserves</b>												
Housing Development Fund									-			
Capital replacement									-			
Self-insurance									-			
Other reserves (list)									-			
Revaluation									-			
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	172 910	-	-	-	-	-	-	-	172 910	194 007	215 000
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>												
Provision of basic services									-			
2010 World Cup									-			

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

Description	Unit of measurement	Budget Year 2014/15									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 2015/16 Adjusted Budget	+2 2016/17 Adjusted Budget	
<b>Vote 1 - vote name</b>													
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>										-	-	-	-
<b>Vote 2 - vote name</b>													
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>										-	-	-	-
<b>Vote 3 - vote name</b>													
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	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
<b>Demographics</b>										
Population					83 047	83 047	83 047			
Females aged 5 - 14					12 557	12 557	12 557			
Males aged 5 - 14					10 696	10 696	10 696			
Females aged 15 - 34					15 247	15 247	15 247			
Males aged 15 - 34					12 989	12 989	12 989			
Unemployment					54 811	54 811	54 811			
<b>Monthly Household income (no. of households)</b>										
None	1, 12				4 891	4 891	4 891			
R1 - R1 600										
R1 601 - R3 200										
R3 201 - R6 400					5 610	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	3 740			
R204 801 - R409 600					144	144	144			
R409 601 - R819 200										
> R819 200										
<b>Poverty profiles (no. of households)</b>										
< R2 060 per household per month	13									
Insert description	2									
<b>Household/demographics (000)</b>										
Number of people in municipal area					83	83	83			
Number of poor people in municipal area										
Number of households in municipal area					14	14	14			
Number of poor households in municipal area										
Definition of poor household (R per month)										
<b>Housing statistics</b>										
Formal	3				4 316	4 316	4 316			
Informal					10 069	10 069	10 069			
<b>Total number of households</b>					14 385	14 385	14 385	-	-	-
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
<b>Total new housing dwellings</b>					-	-	-	-	-	-
<b>Economic</b>										
Inflation/inflation outlook (CPIX)	6									
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
<b>Collection rates</b>										
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 2014/15						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	+1 2015/16	+2 2016/17	
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		57 391	-	-	-	1 667	1 667	59 058	74 261	74 879
Local Government Equitable Share		48 657					-	48 657	62 344	62 761
Finance Management	3	1 800					-	1 800	1 950	2 100
Municipal Systems Improvement		934					-	934	967	1 018
EPWP Incentive		1 000					-	1 000	-	-
Integrated National Electrification Programme		5 000				1 667	1 667	6 667	9 000	9 000
Other transfers and grants [insert description]		-					-	-	-	-
<b>Provincial Government:</b>		-	-	-	401	247	648	648	-	-
Disaster Grant					401	247	648	648	-	-
Other transfers and grants [insert description]	4						-	-	-	-
Other transfers and grants [insert description]	5						-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
<b>Total Operating Transfers and Grants</b>	6	57 391	-	-	401	1 915	2 315	59 706	74 261	74 879
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		17 999	-	-	-	-	-	17 999	18 701	19 362
Municipal Infrastructure Grant (MIG)		17 999					-	17 999	18 701	19 362
Other capital transfers [insert description]							-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	-
<b>Total Capital Transfers and Grants</b>	6	17 999	-	-	-	-	-	17 999	18 701	19 362
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		75 390	-	-	401	1 915	2 315	77 705	92 962	94 241

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

Description	Ref	Budget Year 2014/15						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	
		A	A1	B	C	D	E	F		
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		57 391	-	-	-	1 667	1 667	59 058	74 261	74 879
Local Government Equitable Share		48 657					-	48 657	62 344	62 761
Finance Management		1 800					-	1 800	1 950	2 100
Municipal Systems Improvement		934					-	934	967	1 018
EPWP Incentive		1 000					-	1 000	-	-
Integrated National Electrification Programme		5 000				1 667	1 667	6 667	9 000	9 000
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	401	247	648	648	-	-
Disaster Grant					401	247	648	648	-	-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		57 391	-	-	401	1 915	2 315	59 706	74 261	74 879
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		17 999	-	-	-	-	-	17 999	18 701	19 362
Municipal Infrastructure Grant (MIG)		17 999					-	17 999	18 701	19 362
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		17 999	-	-	-	-	-	17 999	18 701	19 362
<b>Total capital expenditure of Transfers and Grants</b>		75 390	-	-	401	1 915	2 315	77 705	92 962	94 241

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

Description	Ref	Budget Year 2014/15						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		2	3	4	5	6	7	+1 2015/16	+2 2016/17	
		A	A1	B	C	D	E	F		
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year						1 667	1 667	1 667		
Current year receipts		57 391					-	57 391	74 261	74 879
Conditions met - transferred to revenue		57 391	-	-	-	1 667	1 667	59 058	74 261	74 879
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year						247	247	247		
Current year receipts					401		401	401		
Conditions met - transferred to revenue		-	-	-	401	247	648	648	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		<b>57 391</b>	<b>-</b>	<b>-</b>	<b>401</b>	<b>1 915</b>	<b>2 315</b>	<b>59 706</b>	<b>74 261</b>	<b>74 879</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		17 999						17 999	74 261	74 879
Conditions met - transferred to revenue		17 999	-	-	-	-	-	17 999	74 261	74 879
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		<b>17 999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 999</b>	<b>74 261</b>	<b>74 879</b>
<b>Total capital transfers and grants - CTBM</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>75 390</b>	<b>-</b>	<b>-</b>	<b>401</b>	<b>1 915</b>	<b>2 315</b>	<b>77 705</b>	<b>148 522</b>	<b>149 758</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Description	Ref	Budget Year 2014/15									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			
<b>Cash transfers to other municipalities</b>												
<i>[insert description]</i>	1							-	-			
<i>[insert description]</i>								-	-			
<i>[insert description]</i>								-	-			
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	
<b>Cash transfers to Entities/Other External Mechanisms</b>												
<i>[insert description]</i>	2							-	-			
<i>[insert description]</i>								-	-			
<i>[insert description]</i>								-	-			
<b>TOTAL ALLOCATIONS TO ENTITIES/EMS'</b>		-	-	-	-	-	-	-	-	-	-	
<b>Cash transfers to other Organs of State</b>												
<i>[insert description]</i>	3							-	-			
<i>[insert description]</i>								-	-			
<i>[insert description]</i>								-	-			
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	
<b>Cash transfers to other Organisations</b>												
<i>[insert description]</i>	4							-	-			
<i>[insert description]</i>								-	-			
<i>[insert description]</i>								-	-			
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	
<b>TOTAL CASH TRANSFERS</b>	5	-	-	-	-	-	-	-	-	-	-	
<b>Non-cash transfers to other municipalities</b>												
<i>[insert description]</i>	1							-	-			
<i>[insert description]</i>								-	-			
<i>[insert description]</i>								-	-			
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	
<b>Non-cash transfers to Entities/Other External Mechanisms</b>												
<i>[insert description]</i>	2							-	-			
<i>[insert description]</i>								-	-			
<i>[insert description]</i>								-	-			
<b>TOTAL ALLOCATIONS TO ENTITIES/EMS'</b>		-	-	-	-	-	-	-	-	-	-	
<b>Non-cash transfers to other Organs of State</b>												
<i>[insert description]</i>	3							-	-			
<i>[insert description]</i>								-	-			
<i>[insert description]</i>								-	-			
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	
<b>Non-cash transfers to other Organisations</b>												
<i>[insert description]</i>	4							-	-			
<i>[insert description]</i>								-	-			
<i>[insert description]</i>								-	-			
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	
<b>TOTAL NON-CASH TRANSFERS</b>	5	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL TRANSFERS</b>		-	-	-	-	-	-	-	-	-	-	



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

Summary of remuneration	Ref	Budget Year 2014/15									% 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	A1	B	C	D	E	F	G	H	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		3 307						-	-	3 307	0.0%
Pension and UIF Contributions		827							-	827	0.0%
Medical Aid Contributions									-	-	
Motor Vehicle Allowance		1 378							-	1 378	0.0%
Cellphone Allowance		417							-	417	
Housing Allowances									-	-	
Other benefits and allowances		72							-	72	
<b>Sub Total - Councillors</b>		<b>6 002</b>	-			-		-	-	<b>6 002</b>	<b>0.0%</b>
<b>% increase</b>			(0)							-	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		3 407							-	3 407	0.0%
Pension and UIF Contributions		174							-	174	0.0%
Medical Aid Contributions		37							-	37	0.0%
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance		36							-	36	0.0%
Cellphone Allowance									-	-	
Housing Allowances		26							-	26	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations									-	-	
<b>Sub Total - Senior Managers of Municipality</b>	5	<b>3 680</b>	-	-		-		-	-	<b>3 680</b>	<b>0.0%</b>
<b>% increase</b>			(0)							-	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		10 203							-	10 203	0.0%
Pension and UIF Contributions		1 701							-	1 701	0.0%
Medical Aid Contributions		551							-	551	0.0%
Overtime		206							-	206	0.0%
Performance Bonus		845							-	845	
Motor Vehicle Allowance		528							-	528	0.0%
Cellphone Allowance		58							-	58	0.0%
Housing Allowances		6							-	6	
Other benefits and allowances		385							-	385	
Payments in lieu of leave		170							-	170	0.0%
Long service awards									-	-	
Post-retirement benefit obligations									-	-	
<b>Sub Total - Other Municipal Staff</b>	5	<b>14 652</b>	-	-		-		-	-	<b>14 652</b>	<b>0.0%</b>
<b>% increase</b>			(0)							-	
<b>Total Parent Municipality</b>		<b>24 333</b>	-	-		-		-	-	<b>24 333</b>	<b>0.0%</b>
<b>Board Members of Entities</b>											
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									-	-	
<b>Sub Total - Board Members of Entities</b>	5	<b>-</b>	-	-		-		-	-	<b>-</b>	
<b>% increase</b>										-	
<b>Senior Managers of Entities</b>											
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									-	-	
<b>Sub Total - Senior Managers of Entities</b>	5	<b>-</b>	-	-		-		-	-	<b>-</b>	
<b>% increase</b>										-	
<b>Other Staff of Entities</b>											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	SepT.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Revenue by Vote</b>																
Vote 1 - MUNICIPAL MANAGER													6 952	6 952	7 933	8 037
Vote 2 - FINACE DEPARTMENT		19 579	435	820		16 580	698						(28 526)	9 586	11 899	12 055
Vote 3 - CORPORATE SERVICES		5	5	5		17							21 872	21 904	25 781	26 119
Vote 4 - TECHNICALSERVICES		522	52	1 058		1 288	1 152						41 835	45 907	43 630	44 201
Vote 5 - COUNCIL													8 347	8 347	9 916	10 046
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]													-	-	-	-
<b>Total Revenue by Vote</b>		<b>20 106</b>	<b>492</b>	<b>1 883</b>	<b>-</b>	<b>17 885</b>	<b>1 850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50 479</b>	<b>92 696</b>	<b>99 158</b>	<b>100 457</b>
<b>Expenditure by Vote</b>																
Vote 1 - MUNICIPAL MANAGER		226	291	233		290	233						5 679	6 952	8 641	8 783
Vote 2 - FINACE DEPARTMENT		542	903	794		754	992						17 168	21 153	12 961	13 175
Vote 3 - CORPORATE SERVICES		1 123	1 310	1 737		1 652	1 717						14 465	22 004	28 083	28 545
Vote 4 - TECHNICALSERVICES		261	343	229		239							44 835	45 907	47 525	48 307
Vote 5 - COUNCIL		704	591	653		638	630						5 131	8 347	10 801	10 979
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]													-	-	-	-
<b>Total Expenditure by Vote</b>		<b>2 855</b>	<b>3 438</b>	<b>3 646</b>	<b>-</b>	<b>3 574</b>	<b>3 571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87 279</b>	<b>104 363</b>	<b>108 012</b>	<b>109 789</b>
<b>Surplus/ (Deficit)</b>		<b>17 251</b>	<b>(2 946)</b>	<b>(1 762)</b>	<b>-</b>	<b>14 311</b>	<b>(1 721)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36 800)</b>	<b>(11 667)</b>	<b>(8 854)</b>	<b>(9 332)</b>

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

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
<b>Revenue - Standard</b>																	
<i>Governance and administration</i>		19 584	440	825	-	16 597	698	-	-	-	-	-	-	8 634	46 779	-	-
Executive and council														15 289	15 289	-	-
Budget and treasury office		19 579	435	820		16 580	698							(28 526)	9 586	-	-
Corporate services		5	5	5		17								21 872	21 904	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services														-	-	-	-
Sport and recreation														-	-	-	-
Public safety														-	-	-	-
Housing														-	-	-	-
Health														-	-	-	-
<i>Economic and environmental services</i>		522	52	1 058	-	1 288	1 152	-	-	-	-	-	-	41 835	45 907	-	-
Planning and development		522	52	1 058		1 288	1 152							41 835	45 907	-	-
Road transport														-	-	-	-
Environmental protection														-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity														-	-	-	-
Water														-	-	-	-
Waste water management														-	-	-	-
Waste management														-	-	-	-
Other														-	-	-	-
<b>Total Revenue - Standard</b>		<b>20 106</b>	<b>492</b>	<b>1 883</b>	<b>-</b>	<b>17 885</b>	<b>1 850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50 469</b>	<b>92 686</b>	<b>-</b>	<b>-</b>
<b>Expenditure - Standard</b>																	
<i>Governance and administration</i>		1 890	2 504	2 763	-	2 697	2 942	-	-	-	-	-	-	45 658	58 454	-	-
Executive and council		226	291	233		290	233							14 026	15 299	-	-
Budget and treasury office		542	903	794		754	992							17 166	21 151	-	-
Corporate services		1 123	1 310	1 737		1 652	1 717							14 465	22 004	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services														-	-	-	-
Sport and recreation														-	-	-	-
Public safety														-	-	-	-
Housing														-	-	-	-
Health														-	-	-	-
<i>Economic and environmental services</i>		261	343	229	-	239	-	-	-	-	-	-	-	44 835	45 907	-	-
Planning and development		261	343	229		239								44 835	45 907	-	-
Road transport														-	-	-	-
Environmental protection														-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity														-	-	-	-
Water														-	-	-	-
Waste water management														-	-	-	-
Waste management														-	-	-	-
Other														-	-	-	-
<b>Total Expenditure - Standard</b>		<b>2 151</b>	<b>2 847</b>	<b>2 993</b>	<b>-</b>	<b>2 936</b>	<b>2 942</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90 493</b>	<b>104 361</b>	<b>-</b>	<b>-</b>
<b>Surplus/ (Deficit) 1.</b>		<b>17 955</b>	<b>(2 355)</b>	<b>(1 110)</b>	<b>-</b>	<b>14 949</b>	<b>(1 092)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40 024)</b>	<b>(11 675)</b>	<b>-</b>	<b>-</b>



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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Revenue By Source</b>																	
Property rates		190	190	190	190	190	190							1 097	2 235	2 235	2 235
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														297	297	220	188
Interest earned - external investments														650	650	700	750
Interest earned - outstanding debtors														-	-	-	-
Dividends received														-	-	-	-
Fines														-	-	-	-
Licences and permits														-	-	-	-
Agency services														-	-	-	-
Transfers recognised - operational														59 324	59 324	74 261	74 879
Other revenue														12 723	12 723	3 040	3 042
Gains on disposal of PPE														-	-	-	-
<b>Total Revenue</b>		<b>190</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74 092</b>	<b>75 229</b>	<b>80 456</b>	<b>81 094</b>
<b>Expenditure By Type</b>																	
Employee related costs														18 332	18 332	19 505	20 753
Remuneration of councillors														6 002	6 002	5 888	6 182
Debt impairment														2 000	2 000	2 000	2 222
Depreciation & asset impairment														11 301	11 301	8 854	9 332
Finance charges														1 135	1 135	354	373
Bulk purchases														-	-	-	-
Other materials														-	-	-	-
Contracted services														7 611	7 611	11 572	11 711
Grants and subsidies														-	-	-	-
Other expenditure														34 924	34 924	30 528	31 872
Loss on disposal of PPE														-	-	-	-
<b>Total Expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81 305</b>	<b>81 305</b>	<b>78 700</b>	<b>82 445</b>
<b>Surplus/(Deficit)</b>		<b>190</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 214)</b>	<b>(6 076)</b>	<b>1 756</b>	<b>(1 351)</b>
Transfers recognised - capital														17 999	17 999	18 701	19 362
Contributions														-	-	-	-
Contributed assets														-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>190</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 785</b>	<b>11 923</b>	<b>20 457</b>	<b>18 011</b>

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

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Cash Receipts By Source</b>	1															
Property rates																
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																
Interest earned - external investments																
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfer receipts - operational																
Other revenue																
<b>Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Cash Flows by Source</b>																
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																
<b>Total Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Payments by Type</b>																
Employee related costs																
Remuneration of councillors																
Collection costs																
Interest paid																
Bulk purchases - Electricity																
Bulk purchases - Water & Sewer																
Other materials																
Contracted services																
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other																
General expenses																
<b>Cash Payments by Type</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Cash Flows/Payments by Type</b>																
Capital assets																
Repayment of borrowing																
<b>Other Cash Flows/Payments</b>																
<b>Total Cash Payments by Type</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the monthly year beginning:																
Cash/cash equivalents at the monthly year end:																

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

Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
<b>R thousands</b>																		
<b>Multi-year expenditure appropriation</b>	1													25	25	-	-	
Vote 1 - MUNICIPAL MANAGER														43	43	-	-	
Vote 2 - FINACE DEPARTMENT														-	-	-	-	
Vote 3 - CORPORATE SERVICES														-	-	-	-	
Vote 4 - TECHNICALSERVICES													23 401	23 401	-	-		
Vote 5 - COUNCIL													20	20	-	-		
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]													-	-	-	-		
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	23 489	23 489	-	-		
<b>Single-year expenditure appropriation</b>																		
Vote 1 - MUNICIPAL MANAGER														-	-	-	-	
Vote 2 - FINACE DEPARTMENT														-	-	-	-	
Vote 3 - CORPORATE SERVICES														-	-	-	-	
Vote 4 - TECHNICALSERVICES														-	-	-	-	
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]														-	-	-	-	
<b>Capital single-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	23 489	23 489	-	-	

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Capital Expenditure - Standard</b>																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																
Budget and treasury office																
Corporate services																
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development																
Road transport																
Environmental protection																
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity																
Water																
Waste water management																
Waste management																
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2015/16	+2 2016/17
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		5 857	-	-	-	-	-	3 089	3 089	8 945	2 815	-
Infrastructure - Road transport		5 857	-	-	-	-	-	3 089	3 089	8 945	2 815	-
Roads, Pavements & Bridges		5 857	-	-	-	-	-	3 089	3 089	8 945	2 815	-
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	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		11 243	-	-	-	-	-	2 512	2 512	13 755	14 351	18 394
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		5 958	-	-	-	-	-	(465)	(465)	5 493	1 200	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		3 000	-	-	-	-	-	1 461	1 461	4 461	2 200	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		2 285	-	-	-	-	-	1 516	1 516	3 801	10 951	18 394
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		633	-	-	-	-	-	155	155	788	300	-
General vehicles		-	-	-	-	-	-	400	400	400	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		233	-	-	-	-	-	(185)	(185)	48	-	-
Furniture and other office equipment		100	-	-	-	-	-	(80)	(80)	20	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		300	-	-	-	-	-	20	20	320	300	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjus</b>	1	17 733	-	-	-	-	-	5 756	5 756	23 489	17 466	18 394
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-



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

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2015/16	+2 2016/17
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	4 120	4 120	4 120	-	-
Infrastructure - Road transport		-	-	-	-	-	-	4 120	4 120	4 120	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	4 120	4 120	4 120	-	-
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	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		1 062	-	-	-	-	-	-	-	1 062	2 500	2 500
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		1 062	-	-	-	-	-	-	-	1 062	2 500	2 500
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2 994	-	-	-	-	-	(2 464)	(2 464)	531	3 130	3 430
General vehicles		1 316	-	-	-	-	-	(1 266)	(1 266)	50	1 400	1 500
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		300	-	-	-	-	-	(270)	(270)	30	320	320
Furniture and other office equipment		205	-	-	-	-	-	-	-	205	210	210
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		1 000	-	-	-	-	-	(850)	(850)	150	1 000	1 200
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		173	-	-	-	-	-	(77)	(77)	95	200	200
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	4 056	-	-	-	-	-	1 656	1 656	5 713	5 630	5 930
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2015/16	+2 2016/17
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
	A	A1	B	C	D	E	F	G	H			
R thousands												
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		274	-	-	-	-	-	-	-	274	-	-
Infrastructure - Road transport		274	-	-	-	-	-	-	-	274	-	-
<i>Roads, Pavements &amp; Bridges</i>		274	-	-	-	-	-	-	-	274	-	-
<i>Storm water</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
<i>Dams &amp; 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	-	-	-	-	-	-	-	-	-	-	-
<b>Community</b>		7 317	-	-	-	-	-	2 901	2 901	10 218	8 135	8 525
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		7 317	-	-	-	-	-	2 901	2 901	10 218	8 135	8 525
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		809	-	-	-	-	-	-	-	809	-	-
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		320	-	-	-	-	-	-	-	320	-	-
Computers - hardware/equipment		258	-	-	-	-	-	-	-	258	-	-
Furniture and other office equipment		128	-	-	-	-	-	-	-	128	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		103	-	-	-	-	-	-	-	103	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	8 400	-	-	-	-	-	2 901	2 901	11 302	8 135	8 525
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-



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