



ANNEXURE F ITEM A-F (79-2020)

ORDINARY COUNCIL MEETING

THURSDAY, 29 OCTOBER 2020

CITY OF EKURHULENI METROPOLITAN MUNICIPALITY

10:00



ANNEXURE F

Municipal adjustments budgets & supporting tables

mSCOA Version 6.4

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National Treasury
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EKU City of Ekurhuleni - Table B1 Consolidated Adjustments Budget Summary - 23/10/2020

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	6,140,478	6,140,478	-	-	-	-	-	-	6,140,478	6,422,940	6,718,395
Service charges	25,954,543	25,958,543	-	-	-	-	-	-	25,958,543	28,285,905	30,861,401
Investment revenue	233,778	233,778	-	-	-	-	-	-	233,778	233,703	233,717
Transfers recognised - operational	4,864,637	5,750,117	-	-	-	-	65,965	65,965	5,816,082	5,216,645	5,696,790
Other own revenue	4,551,702	4,551,702	-	-	-	-	-	-	4,551,702	4,904,298	5,322,572
Total Revenue (excluding capital transfers and contributions)	41,745,137	42,634,618	-	-	-	-	65,965	65,965	42,700,583	45,063,492	48,832,875
Employee costs	9,754,168	10,387,521	-	-	-	-	-	-	10,387,521	10,589,144	11,484,775
Remuneration of councillors	142,795	142,795	-	-	-	-	-	-	142,795	154,219	166,556
Depreciation & asset impairment	2,354,667	2,509,630	-	-	-	-	-	-	2,509,630	2,517,844	2,841,869
Finance charges	1,128,805	1,202,120	-	-	-	-	-	-	1,202,120	1,206,326	1,279,990
Materials and bulk purchases	18,939,618	18,706,207	-	-	-	-	(12)	(12)	18,706,195	20,589,003	22,423,014
Transfers and grants	676,943	648,677	-	-	-	-	-	-	648,677	711,421	777,247
Other expenditure	8,758,978	9,048,504	-	-	-	-	65,977	65,977	9,114,481	9,410,821	9,973,746
Total Expenditure	41,755,974	42,645,455	-	-	-	-	65,965	65,965	42,711,420	45,178,777	48,947,197
Surplus/(Deficit)	(10,837)	(10,837)	-	-	-	-	-	-	(10,837)	(115,285)	(114,322)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,440,665	2,135,606	-	-	-	-	320	320	2,135,926	2,238,199	2,216,630
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	325,723	365,770
Surplus/(Deficit) after capital transfers & contributions	2,429,829	2,124,770	-	-	-	-	320	320	2,125,090	2,448,637	2,468,078
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2,429,829	2,124,770	-	-	-	-	320	320	2,125,090	2,448,637	2,468,078
Capital expenditure & funds sources											
Capital expenditure	4,929,978	4,624,919	-	-	-	320	-	320	4,625,239	4,542,239	4,520,643
Transfers recognised - capital	2,240,665	1,935,606	-	-	-	320	-	320	1,935,926	2,018,163	1,946,214
Borrowing	1,976,039	1,976,039	-	-	-	-	-	-	1,976,039	1,724,524	1,721,645
Internally generated funds	713,273	713,273	-	-	-	-	-	-	713,273	799,552	852,784
Total sources of capital funds	4,929,978	4,624,919	-	-	-	320	-	320	4,625,239	4,542,239	4,520,643
Financial position											
Total current assets	11,816,392	11,816,392	-	-	-	-	-	-	11,816,392	10,093,911	10,363,129
Total non current assets	70,204,639	69,899,580	-	320	-	-	-	320	69,899,900	67,136,188	69,086,188
Total current liabilities	12,876,678	12,876,678	-	-	-	-	-	-	12,876,678	10,242,215	10,453,774
Total non current liabilities	13,063,547	13,063,547	-	-	-	-	-	-	13,063,547	17,699,437	17,233,467
Community wealth/Equity	56,080,806	55,775,747	-	-	-	-	320	320	55,776,067	49,288,446	51,762,076
Cash flows											
Net cash from (used) operating	2,170,642	2,170,642	-	-	-	320	-	320	2,170,962	6,589,311	4,978,963
Net cash from (used) investing	(1,839,283)	(1,839,283)	-	-	-	(320)	-	(320)	(1,839,603)	(6,628,070)	(4,520,655)
Net cash from (used) financing	767,513	767,513	-	-	-	-	-	-	767,513	2,457,340	(285,658)
Cash/cash equivalents at the year end	2,527,036	2,527,036	-	-	-	-	-	-	2,527,036	4,945,617	5,118,266
Cash backing/surplus reconciliation											
Cash and investments available	4,639,328	4,639,328	-	-	-	-	-	-	4,639,328	6,070,238	6,242,899
Application of cash and investments	3,809,533	3,810,033	-	-	-	-	-	-	3,810,033	3,122,422	3,671,433
Balance - surplus (shortfall)	829,795	829,295	-	-	-	-	-	-	829,295	2,947,815	2,571,466
Asset Management											
Asset register summary (WDV)	70,589,865	70,284,806	-	320	-	-	-	320	70,285,126	71,697,038	59,127,227
Depreciation & asset impairment	2,354,667	2,509,630	-	-	-	-	-	-	2,509,630	2,517,844	2,841,869
Renewal and Upgrading of Existing Assets	4,245,362	3,981,577	-	-	-	-	-	-	3,981,577	3,774,527	3,823,300
Repairs and Maintenance	3,040,191	2,681,372	-	-	-	-	1,989	1,989	2,683,361	3,230,047	3,453,750
Free services											
Cost of Free Basic Services provided	3,674,587	3,642,321	-	-	-	-	-	-	3,642,321	3,954,399	4,287,142
Revenue cost of free services provided	2,240,829	2,240,829	-	-	-	-	-	-	2,240,829	2,456,187	2,690,643
Households below minimum service level											
Water:	11	11	-	-	-	-	-	-	11	11	11
Sanitation/sewerage:	35	35	-	-	-	-	-	-	35	35	35
Energy:	10	10	-	-	-	-	-	-	10	10	10
Refuse:	246	246	-	-	-	-	-	-	246	246	246

EKU City of Ekurhuleni - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 23/10/2020

Standard Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		9,343,216	9,311,397	-	-	-	-	-	-	9,311,397	9,683,025	10,224,472
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		9,343,216	9,311,397	-	-	-	-	-	-	9,311,397	9,683,025	10,224,472
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,874,327	2,177,886	-	-	-	-	66,285	66,285	2,244,171	2,480,580	2,538,924
Community and social services		237,097	234,597	-	-	-	-	2,424	2,424	237,022	248,612	260,097
Sport and recreation		12,717	13,217	-	-	-	-	320	320	13,537	12,798	13,383
Public safety		578,247	578,247	-	-	-	-	-	-	578,247	578,247	578,247
Housing		865,364	1,170,923	-	-	-	-	63,541	63,541	1,234,463	1,453,743	1,496,261
Health		180,902	180,902	-	-	-	-	-	-	180,902	187,180	190,936
Economic and environmental services		1,114,878	1,001,154	-	-	-	-	-	-	1,001,154	994,747	1,066,144
Planning and development		56,542	56,542	-	-	-	-	-	-	56,542	37,438	37,438
Road transport		1,058,337	944,613	-	-	-	-	-	-	944,613	957,309	1,028,706
Environmental protection		0	0	-	-	-	-	-	-	0	0	0
Trading services		31,579,324	32,005,730	-	-	-	-	-	-	32,005,730	34,195,005	37,311,679
Energy sources		17,725,288	17,815,448	-	-	-	-	-	-	17,815,448	18,662,385	19,901,992
Water management		8,369,514	8,618,546	-	-	-	-	-	-	8,618,546	9,418,683	10,626,419
Waste water management		3,270,250	3,270,250	-	-	-	-	-	-	3,270,250	3,763,698	4,290,501
Waste management		2,214,271	2,301,485	-	-	-	-	-	-	2,301,485	2,350,239	2,492,767
Other		274,057	274,057	-	-	-	-	-	-	274,057	274,057	274,057
Total Revenue - Functional	2	44,185,803	44,770,224	-	-	-	-	66,285	66,285	44,836,509	47,627,414	51,415,275
Expenditure - Functional												
Governance and administration		6,097,075	6,757,142	-	-	-	-	-	-	6,757,142	6,576,684	7,032,727
Executive and council		492,021	485,851	-	-	-	-	350	350	486,201	526,642	564,030
Finance and administration		5,533,886	6,201,869	-	-	-	-	(350)	(350)	6,201,519	5,974,168	6,387,753
Internal audit		71,168	69,423	-	-	-	-	-	-	69,423	75,873	80,944
Community and public safety		6,269,542	6,502,067	-	-	-	-	65,715	65,715	6,567,782	6,724,970	7,233,076
Community and social services		745,421	721,932	-	-	-	-	2,224	2,224	724,156	802,277	863,003
Sport and recreation		1,094,240	1,044,780	-	-	-	-	-	-	1,044,780	1,171,799	1,255,180
Public safety		2,393,560	2,349,434	-	-	-	-	(50)	(50)	2,349,384	2,581,686	2,785,318
Housing		420,649	777,042	-	-	-	-	63,541	63,541	840,583	429,056	454,407
Health		1,615,672	1,608,879	-	-	-	-	-	-	1,608,879	1,740,152	1,875,168
Economic and environmental services		3,219,564	3,168,564	-	-	-	-	-	-	3,168,564	3,309,925	3,500,467
Planning and development		682,346	657,453	-	-	-	-	-	-	657,453	699,120	736,734
Road transport		2,432,264	2,375,665	-	-	-	-	-	-	2,375,665	2,498,645	2,643,843
Environmental protection		104,953	135,445	-	-	-	-	-	-	135,445	112,160	119,890
Trading services		25,897,435	25,950,836	-	-	-	-	-	-	25,950,836	28,273,788	30,864,792
Energy sources		16,092,043	16,036,246	-	-	-	-	-	-	16,036,246	17,214,421	18,415,541
Water management		7,299,759	7,407,130	-	-	-	-	-	-	7,407,130	8,196,432	9,243,257
Waste water management		1,161,903	1,157,718	-	-	-	-	-	-	1,157,718	1,433,245	1,684,473
Waste management		1,343,729	1,349,742	-	-	-	-	-	-	1,349,742	1,429,691	1,521,521
Other		272,358	266,846	-	-	-	-	250	250	267,096	293,410	316,135
Total Expenditure - Functional	3	41,755,974	42,645,455	-	-	-	-	65,965	65,965	42,711,420	45,178,777	48,947,197
Surplus/ (Deficit) for the year		2,429,829	2,124,770	-	-	-	-	320	320	2,125,090	2,448,637	2,468,078

References

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

EKU City of Ekurhuleni - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 23/10/2020

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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		
Revenue by Vote	1											
Vote 01 - Executive & Council		222,001	81,001	–	–	–	–	–	–	81,001	7,001	7,001
Vote 02 - Finance And Corporate Services		9,083,049	9,192,229	–	–	–	–	–	–	9,192,229	9,637,858	10,179,304
Vote 03 - Energy		17,725,288	17,815,448	–	–	–	–	–	–	17,815,448	18,662,385	19,901,992
Vote 04 - Water And Sanitation		11,639,765	11,888,797	–	–	–	–	–	–	11,888,797	13,182,381	14,916,919
Vote 05 - Waste Management		2,215,343	2,302,558	–	–	–	–	–	–	2,302,558	2,351,311	2,493,839
Vote 06 - Human Settlements		902,459	1,208,018	–	–	–	–	63,541	63,541	1,271,558	1,490,838	1,533,355
Vote 07 - City Planning		37,438	37,438	–	–	–	–	–	–	37,438	37,438	37,438
Vote 08 - Economic Development		43,033	43,033	–	–	–	–	–	–	43,033	23,929	23,929
Vote 09 - Disaster And Emergency Management Services		197,290	197,290	–	–	–	–	–	–	197,290	206,311	215,734
Vote 10 - Sports, Recreation, Arts & Culture (Srac)		24,184	22,184	–	–	–	–	2,744	2,744	24,928	25,184	26,184
Vote 11 - Health And Social Development		176,993	176,993	–	–	–	–	–	–	176,993	183,271	187,027
Vote 12 - Environmental Resource Management		34,235	34,235	–	–	–	–	–	–	34,235	35,810	37,457
Vote 13 - Ekurhuleni Metropolitan Police Department (Empd)		576,261	576,261	–	–	–	–	–	–	576,261	576,261	576,261
Vote 14 - Transport Planning & Provisioning		1,049,288	935,564	–	–	–	–	–	–	935,564	998,135	1,028,608
Vote 15 - Other		259,176	259,176	–	–	–	–	–	–	259,176	209,302	250,226
Total Revenue by Vote	2	44,185,803	44,770,224	–	–	–	–	66,285	66,285	44,836,509	47,627,414	51,415,275
Expenditure by Vote	1											
Vote 01 - Executive & Council		1,478,942	2,099,069	–	–	–	–	–	–	2,099,069	1,606,685	1,895,228
Vote 02 - Finance And Corporate Services		3,996,170	4,013,359	–	–	–	–	–	–	4,013,359	4,305,926	4,428,330
Vote 03 - Energy		16,092,043	16,036,246	–	–	–	–	–	–	16,036,246	17,214,421	18,415,541
Vote 04 - Water And Sanitation		8,449,609	8,555,345	–	–	–	–	–	–	8,555,345	9,616,913	10,914,203
Vote 05 - Waste Management		1,343,775	1,349,787	–	–	–	–	(25)	(25)	1,349,762	1,429,739	1,521,571
Vote 06 - Human Settlements		954,505	1,334,824	–	–	–	–	63,566	63,566	1,398,390	998,023	1,060,921
Vote 07 - City Planning		290,934	284,626	–	–	–	–	–	–	284,626	311,715	333,098
Vote 08 - Economic Development		343,221	321,298	–	–	–	–	–	–	321,298	335,583	347,888
Vote 09 - Disaster And Emergency Management Services		915,342	903,613	–	–	–	–	–	–	903,613	985,967	1,062,141
Vote 10 - Sports, Recreation, Arts & Culture (Srac)		743,949	712,663	–	–	–	–	2,424	2,424	715,088	797,050	853,606
Vote 11 - Health And Social Development		1,119,834	1,114,339	–	–	–	–	–	–	1,114,339	1,204,847	1,297,251
Vote 12 - Environmental Resource Management		854,787	847,898	–	–	–	–	–	–	847,898	917,207	984,354
Vote 13 - Ekurhuleni Metropolitan Police Department (Empd)		2,350,979	2,312,736	–	–	–	–	(250)	(250)	2,312,486	2,536,313	2,736,964
Vote 14 - Transport Planning & Provisioning		998,477	994,828	–	–	–	–	250	250	995,078	991,236	1,059,072
Vote 15 - Other		1,823,408	1,764,823	–	–	–	–	–	–	1,764,823	1,927,153	2,037,030
Total Expenditure by Vote	2	41,755,974	42,645,455	–	–	–	–	65,965	65,965	42,711,420	45,178,777	48,947,197
Surplus/ (Deficit) for the year	2	2,429,829	2,124,770	–	–	–	–	320	320	2,125,090	2,448,637	2,468,078

References

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

EKU City of Ekurhuleni - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 23/10/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	6,140,478	6,140,478	–	–	–	–	–	–	6,140,478	6,422,940	6,718,395
Service charges - electricity revenue	2	16,759,382	16,759,382	–	–	–	–	–	–	16,759,382	17,857,172	19,027,526
Service charges - water revenue	2	5,693,863	5,697,863	–	–	–	–	–	–	5,697,863	6,640,619	7,731,919
Service charges - sanitation revenue	2	1,966,130	1,966,130	–	–	–	–	–	–	1,966,130	2,182,308	2,422,260
Service charges - refuse revenue	2	1,535,167	1,535,167	–	–	–	–	–	–	1,535,167	1,605,806	1,679,696
Rental of facilities and equipment		126,585	126,585	–	–	–	–	–	–	126,585	129,316	132,198
Interest earned - external investments		233,778	233,778	–	–	–	–	–	–	233,778	233,703	233,717
Interest earned - outstanding debtors		392,758	392,758	–	–	–	–	–	–	392,758	395,409	398,188
Dividends received		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		579,685	579,685	–	–	–	–	–	–	579,685	579,685	579,685
Licences and permits		250,023	250,023	–	–	–	–	–	–	250,023	250,023	250,023
Agency services		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		4,864,637	5,750,117	–	–	–	–	65,965	65,965	5,816,082	5,216,645	5,696,790
Other revenue	2	3,202,651	3,202,651	–	–	–	–	–	–	3,202,651	3,549,864	3,962,478
Gains		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		41,745,137	42,634,618	–	–	–	–	65,965	65,965	42,700,583	45,063,492	48,832,875
Expenditure By Type												
Employee related costs		9,754,168	10,387,521	–	–	–	–	–	–	10,387,521	10,589,144	11,484,775
Remuneration of councillors		142,795	142,795	–	–	–	–	–	–	142,795	154,219	166,556
Debt impairment		3,073,502	3,377,811	–	–	–	–	–	–	3,377,811	3,386,998	3,525,024
Depreciation & asset impairment		2,354,667	2,509,630	–	–	–	–	–	–	2,509,630	2,517,844	2,841,869
Finance charges		1,128,805	1,202,120	–	–	–	–	–	–	1,202,120	1,206,326	1,279,990
Bulk purchases		16,850,922	16,850,922	–	–	–	–	–	–	16,850,922	18,362,200	20,030,042
Other materials		2,088,696	1,855,285	–	–	–	–	(12)	(12)	1,855,273	2,226,803	2,392,972
Contracted services		4,482,180	4,535,065	–	–	–	–	65,248	65,248	4,600,313	4,718,738	5,048,073
Transfers and subsidies		676,943	648,677	–	–	–	–	–	–	648,677	711,421	777,247
Other expenditure		1,190,297	1,122,628	–	–	–	–	729	729	1,123,357	1,291,382	1,386,206
Losses		13,000	13,000	–	–	–	–	–	–	13,000	13,702	14,442
Total Expenditure		41,755,974	42,645,455	–	–	–	–	65,965	65,965	42,711,420	45,178,777	48,947,197
Surplus/(Deficit)		(10,837)	(10,837)	–	–	–	–	–	–	(10,837)	(115,285)	(114,322)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2,440,665	2,135,606	–	–	–	–	320	320	2,135,926	2,238,199	2,216,630
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	325,723	365,770
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		2,429,829	2,124,770	–	–	–	–	320	320	2,125,090	2,448,637	2,468,078
Taxation		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		2,429,829	2,124,770	–	–	–	–	320	320	2,125,090	2,448,637	2,468,078
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		2,429,829	2,124,770	–	–	–	–	320	320	2,125,090	2,448,637	2,468,078
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		2,429,829	2,124,770	–	–	–	–	320	320	2,125,090	2,448,637	2,468,078

References

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

EKU City of Ekurhuleni - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 23/10/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote	2											
Multi-year expenditure to be adjusted												
Vote 01 - Executive & Council		341,823	200,823	-	-	-	-	-	-	200,823	279,068	226,156
Vote 02 - Finance And Corporate Services		655,240	655,240	-	-	-	-	-	-	655,240	404,360	351,925
Vote 03 - Energy		503,791	503,791	-	-	-	-	-	-	503,791	440,042	501,438
Vote 04 - Water And Sanitation		874,942	874,942	-	-	-	-	-	-	874,942	984,250	987,249
Vote 05 - Waste Management		132,200	132,200	-	-	-	-	-	-	132,200	113,650	196,710
Vote 06 - Human Settlements		965,886	915,051	-	-	-	-	-	-	915,051	1,002,406	1,045,245
Vote 07 - City Planning		300	300	-	-	-	-	-	-	300	300	-
Vote 08 - Economic Development		116,600	116,600	-	-	-	-	-	-	116,600	135,500	68,000
Vote 09 - Disaster And Emergency Management Services		106,700	106,700	-	-	-	-	-	-	106,700	83,000	68,000
Vote 10 - Sports, Recreation, Arts & Culture (Srac)		75,299	75,799	-	-	-	-	320	-	320	76,119	82,238
Vote 11 - Health And Social Development		4,260	4,260	-	-	-	-	-	-	4,260	9,400	4,725
Vote 12 - Environmental Resource Management		142,100	142,100	-	-	-	-	-	-	142,100	83,500	37,300
Vote 13 - Ekurhuleni Metropolitan Police Department (Empd)		77,039	77,039	-	-	-	-	-	-	77,039	97,152	106,252
Vote 14 - Transport Planning & Provisioning	481,551	367,827	-	-	-	-	-	-	367,827	438,747	436,177	
Vote 15 - Other	452,248	452,248	-	-	-	-	-	-	452,248	388,626	403,596	
Capital multi-year expenditure sub-total	3	4,929,978	4,624,919	-	-	-	320	-	320	4,625,239	4,542,239	4,520,643
Single-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Finance And Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Energy		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Water And Sanitation		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Human Settlements		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - City Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Economic Development		-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Disaster And Emergency Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Sports, Recreation, Arts & Culture (Srac)		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Health And Social Development		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Resource Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Ekurhuleni Metropolitan Police Department (Empd)		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Transport Planning & Provisioning		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		4,929,978	4,624,919	-	-	-	320	-	320	4,625,239	4,542,239	4,520,643
Capital Expenditure - Functional												
Governance and administration		1,260,382	1,119,382	-	-	-	-	-	-	1,119,382	903,740	763,609
Executive and council		50,520	50,520	-	-	-	-	-	-	50,520	66,500	66,000
Finance and administration		1,209,842	1,068,842	-	-	-	-	-	-	1,068,842	837,220	697,609
Internal audit		20	20	-	-	-	-	-	-	20	20	-
Community and public safety		1,093,511	1,043,176	-	-	-	320	-	320	1,043,496	1,089,166	1,162,648
Community and social services		106,700	106,700	-	-	-	-	-	-	106,700	83,000	68,000
Sport and recreation		177,989	178,489	-	-	-	320	-	320	178,809	111,728	112,161
Public safety		77,039	77,039	-	-	-	-	-	-	77,039	97,152	106,252
Housing		727,524	676,689	-	-	-	-	-	-	676,689	787,886	871,510
Health		4,260	4,260	-	-	-	-	-	-	4,260	9,400	4,725
Economic and environmental services		1,065,152	951,428	-	-	-	-	-	-	951,428	1,011,391	908,990
Planning and development		116,910	116,910	-	-	-	-	-	-	116,910	135,810	68,010
Road transport		908,842	795,118	-	-	-	-	-	-	795,118	821,581	827,980
Environmental protection		39,400	39,400	-	-	-	-	-	-	39,400	54,000	13,000
Trading services		1,510,933	1,510,933	-	-	-	-	-	-	1,510,933	1,537,942	1,685,396
Energy sources		503,791	503,791	-	-	-	-	-	-	503,791	440,042	501,438
Water management		668,942	668,942	-	-	-	-	-	-	668,942	768,250	733,329
Waste water management		206,000	206,000	-	-	-	-	-	-	206,000	216,000	253,920
Waste management		132,200	132,200	-	-	-	-	-	-	132,200	113,650	196,710
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	4,929,978	4,624,919	-	-	-	320	-	320	4,625,239	4,542,239	4,520,643
Funded by:												
National Government		2,232,165	1,926,606	-	-	-	-	-	-	1,926,606	2,009,663	1,937,214
Provincial Government		8,500	9,000	-	-	-	320	-	320	9,320	8,500	9,000
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	2,240,665	1,935,606	-	-	-	320	-	320	1,935,926	2,018,163	1,946,214
Borrowing		1,976,039	1,976,039	-	-	-	-	-	-	1,976,039	1,724,524	1,721,645
Internally generated funds		713,273	713,273	-	-	-	-	-	-	713,273	799,552	852,784
Total Capital Funding		4,929,978	4,624,919	-	-	-	320	-	320	4,625,239	4,542,239	4,520,643

References

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

EKU City of Ekurhuleni - Table B6 Consolidated Adjustments Budget Financial Position - 23/10/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		2,527,036	2,527,036	–	–	–	–	–	–	2,527,036	4,945,617	5,118,267
Call investment deposits	1	4,592	4,592	–	–	–	–	–	–	4,592	3,730	3,741
Consumer debtors	1	7,879,158	7,879,158	–	–	–	–	–	–	7,879,158	3,818,144	3,890,703
Other debtors		832,273	832,273	–	–	–	–	–	–	832,273	769,786	769,786
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–	–
Inventory		573,333	573,333	–	–	–	–	–	–	573,333	556,634	580,632
Total current assets		11,816,392	11,816,392	–	–	–	–	–	–	11,816,392	10,093,911	10,363,129
Non current assets												
Long-term receivables		(3,066,741)	(3,066,741)	–	–	–	–	–	–	(3,066,741)	6,761	6,761
Investments		2,107,700	2,107,700	–	–	–	–	–	–	2,107,700	1,120,891	1,120,891
Investment property		479,782	479,782	–	–	–	–	–	–	479,782	492,760	492,760
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	68,799,643	68,494,584	–	320	–	–	–	320	68,494,904	64,811,471	66,761,471
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		1,808,031	1,808,031	–	–	–	–	–	–	1,808,031	628,081	628,081
Other non-current assets		76,224	76,224	–	–	–	–	–	–	76,224	76,224	76,224
Total non current assets		70,204,639	69,899,580	–	320	–	–	–	320	69,899,900	67,136,188	69,086,188
TOTAL ASSETS		82,021,031	81,715,972	–	320	–	–	–	320	81,716,292	77,230,099	79,449,317
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	958,974	958,974
Consumer deposits		895,756	895,756	–	–	–	–	–	–	895,756	945,561	994,100
Trade and other payables		8,389,337	8,389,337	–	–	–	–	–	–	8,389,337	7,770,099	7,916,587
Provisions		3,591,585	3,591,585	–	–	–	–	–	–	3,591,585	567,582	584,113
Total current liabilities		12,876,678	12,876,678	–	–	–	–	–	–	12,876,678	10,242,215	10,453,774
Non current liabilities												
Borrowing	1	12,953,845	12,953,845	–	–	–	–	–	–	12,953,845	14,452,210	14,166,552
Provisions	1	109,703	109,703	–	–	–	–	–	–	109,703	3,247,227	3,066,915
Total non current liabilities		13,063,547	13,063,547	–	–	–	–	–	–	13,063,547	17,699,437	17,233,467
TOTAL LIABILITIES		25,940,225	25,940,225	–	–	–	–	–	–	25,940,225	27,941,652	27,687,241
NET ASSETS	2	56,080,806	55,775,747	–	320	–	–	–	320	55,776,067	49,288,446	51,762,076
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		56,080,806	55,775,747	–	–	–	–	320	320	55,776,067	49,288,446	51,762,076
Reserves		0	0	–	–	–	–	–	–	0	0	0
TOTAL COMMUNITY WEALTH/EQUITY		56,080,806	55,775,747	–	–	–	–	320	320	55,776,067	49,288,446	51,762,076

References

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

EKU City of Ekurhuleni - Table B7 Consolidated Adjustments Budget Cash Flows - 23/10/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		4,590,767	4,590,767	-	-	-	-	-	-	4,590,767	4,873,229	5,168,684
Service charges		21,040,320	21,040,320	-	-	-	-	-	-	21,040,320	30,509,632	28,813,528
Other revenue		4,096,457	4,096,457	-	-	-	-	-	-	4,096,457	4,687,098	5,040,154
Transfers and Subsidies - Operational	1	4,864,637	4,864,637	-	-	-	-	-	-	4,864,637	5,216,645	5,696,790
Transfers and Subsidies - Capital	1	2,440,665	2,440,665	-	-	-	320	-	320	2,440,985	2,448,199	2,466,629
Interest		626,536	626,536	-	-	-	-	-	-	626,536	629,113	631,905
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(33,682,992)	(33,682,992)	-	-	-	-	-	-	(33,682,992)	(39,856,858)	(40,781,491)
Finance charges		(1,128,805)	(1,128,805)	-	-	-	-	-	-	(1,128,805)	(1,206,326)	(1,279,990)
Transfers and Grants	1	(676,943)	(676,943)	-	-	-	-	-	-	(676,943)	(711,421)	(777,247)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2,170,642	2,170,642	-	-	-	320	-	320	2,170,962	6,589,311	4,978,963
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		3,073,502	3,073,502	-	-	-	-	-	-	3,073,502	(3,073,502)	-
Decrease (increase) in non-current investments		17,193	17,193	-	-	-	-	-	-	17,193	987,671	(11)
Payments												
Capital assets		(4,929,978)	(4,929,978)	-	-	-	(320)	-	(320)	(4,930,298)	(4,542,239)	(4,520,643)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,839,283)	(1,839,283)	-	-	-	(320)	-	(320)	(1,839,603)	(6,628,070)	(4,520,655)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		767,513	767,513	-	-	-	-	-	-	767,513	2,457,340	(285,658)
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		767,513	767,513	-	-	-	-	-	-	767,513	2,457,340	(285,658)
NET INCREASE/ (DECREASE) IN CASH HELD		1,098,871	1,098,871	-	-	-	-	-	-	1,098,871	2,418,581	172,650
Cash/cash equivalents at the year begin:	2	1,428,164	1,428,164	-	-	-	-	-	-	1,428,164	2,527,036	4,945,617
Cash/cash equivalents at the year end:	2	2,527,036	2,527,036	-	-	-	-	-	-	2,527,036	4,945,617	5,118,266

References

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

EKU City of Ekurhuleni - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 23/10/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		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
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	2,527,036	2,527,036	–	–	–	–	–	–	2,527,036	4,945,617	5,118,266
Other current investments > 90 days		4,592	4,592	–	–	–	–	–	–	4,592	3,730	3,742
Non current assets - Investments	1	2,107,700	2,107,700	–	–	–	–	–	–	2,107,700	1,120,891	1,120,891
Cash and investments available:		4,639,328	4,639,328	–	–	–	–	–	–	4,639,328	6,070,238	6,242,899
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	3,809,533	3,810,033					–	–	3,810,033	3,122,422	3,671,433
Other provisions												
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		0	0					–	–	0	0	0
Total Application of cash and investments:		3,809,533	3,810,033	–	–	–	–	–	–	3,810,033	3,122,422	3,671,433
Surplus(shortfall)		829,795	829,295	–	–	–	–	–	–	829,295	2,947,815	2,571,466

References

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

EKU City of Ekurhuleni - Table B9 Consolidated Asset Management - 23/10/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	684,616	643,342	-	-	-	320	-	320	643,662	767,713	697,343
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		197,240	197,240	-	-	-	-	-	-	197,240	205,445	253,120
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		197,240	197,240	-	-	-	-	-	-	197,240	205,445	253,120
Community Facilities		184,760	184,760	-	-	-	-	-	-	184,760	213,600	172,050
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		184,760	184,760	-	-	-	-	-	-	184,760	213,600	172,050
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		126,399	85,675	-	-	-	-	-	-	85,675	182,518	189,662
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	126,399	85,675	-	-	-	-	-	-	85,675	182,518	189,662
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		327	327	-	-	-	-	-	-	327	435	480
Furniture and Office Equipment		33,466	32,916	-	-	-	320	-	320	33,236	40,580	27,002
Machinery and Equipment		5,952	5,952	-	-	-	-	-	-	5,952	9,550	3,964
Transport Assets		136,473	136,473	-	-	-	-	-	-	136,473	115,585	51,065
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	3,629,777	3,368,492	-	-	-	-	-	-	3,368,492	3,387,007	3,431,097
Roads Infrastructure		707,048	634,048	-	-	-	-	-	-	634,048	591,902	593,716
Storm water Infrastructure		8,200	8,200	-	-	-	-	-	-	8,200	13,461	36,380
Electrical Infrastructure		488,591	488,591	-	-	-	-	-	-	488,591	376,286	420,238
Water Supply Infrastructure		632,887	632,887	-	-	-	-	-	-	632,887	679,750	528,218
Sanitation Infrastructure		19,803	19,803	-	-	-	-	-	-	19,803	59,500	152,861
Solid Waste Infrastructure		101,700	101,700	-	-	-	-	-	-	101,700	80,400	172,500
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		373,320	373,320	-	-	-	-	-	-	373,320	305,080	244,350
Infrastructure		2,331,548	2,258,548	-	-	-	-	-	-	2,258,548	2,106,378	2,148,262
Community Facilities		215,439	215,439	-	-	-	-	-	-	215,439	174,600	143,302
Sport and Recreation Facilities		71,133	74,633	-	-	-	-	-	-	74,633	77,228	75,609
Community Assets		286,571	290,071	-	-	-	-	-	-	290,071	251,828	218,911
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		726,439	675,604	-	-	-	-	-	-	675,604	786,703	870,197
Non-revenue Generating		237,000	96,000	-	-	-	-	-	-	96,000	176,947	140,000
Investment properties		963,439	771,604	-	-	-	-	-	-	771,604	963,650	1,010,197
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		48,219	48,269	-	-	-	-	-	-	48,269	65,152	53,727
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted		2a	615,584	613,084	-	-	-	-	-	-	613,084	387,519	392,203
Roads Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Community Facilities			194,268	191,768	-	-	-	-	-	-	191,768	133,177	240,156
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-	-	-
Community Assets			194,268	191,768	-	-	-	-	-	-	191,768	133,177	240,156
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			421,317	421,317	-	-	-	-	-	-	421,317	254,342	152,047
Housing			-	-	-	-	-	-	-	-	-	-	-
Other Assets			421,317	421,317	-	-	-	-	-	-	421,317	254,342	152,047
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-	-	-	-
Transport Assets			-	-	-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted		4	4,929,978	4,624,919	-	-	-	320	-	320	4,625,239	4,542,239	4,520,643
Roads Infrastructure			707,048	634,048	-	-	-	-	-	-	634,048	591,902	593,716
Storm water Infrastructure			8,200	8,200	-	-	-	-	-	-	8,200	13,461	36,380
Electrical Infrastructure			488,591	488,591	-	-	-	-	-	-	488,591	376,286	420,238
Water Supply Infrastructure			632,887	632,887	-	-	-	-	-	-	632,887	679,750	528,218
Sanitation Infrastructure			217,043	217,043	-	-	-	-	-	-	217,043	264,945	405,981
Solid Waste Infrastructure			101,700	101,700	-	-	-	-	-	-	101,700	80,400	172,500
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			373,320	373,320	-	-	-	-	-	-	373,320	305,080	244,350
Infrastructure			2,528,788	2,455,788	-	-	-	-	-	-	2,455,788	2,311,823	2,401,382
Community Facilities			594,466	591,966	-	-	-	-	-	-	591,966	521,377	555,508
Sport and Recreation Facilities			71,133	74,633	-	-	-	-	-	-	74,633	77,228	75,609
Community Assets			665,599	666,599	-	-	-	-	-	-	666,599	598,605	631,117
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			726,439	675,604	-	-	-	-	-	-	675,604	786,703	870,197
Non-revenue Generating			237,000	96,000	-	-	-	-	-	-	96,000	176,947	140,000
Investment properties			963,439	771,604	-	-	-	-	-	-	771,604	963,650	1,010,197
Operational Buildings			547,716	506,992	-	-	-	-	-	-	506,992	436,860	341,709
Housing			-	-	-	-	-	-	-	-	-	-	-
Other Assets			547,716	506,992	-	-	-	-	-	-	506,992	436,860	341,709
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-	-
Computer Equipment			327	327	-	-	-	-	-	-	327	435	480
Furniture and Office Equipment			33,466	32,916	-	-	-	320	-	320	33,236	40,580	27,002
Machinery and Equipment			54,171	54,221	-	-	-	-	-	-	54,221	74,702	57,691
Transport Assets			136,473	136,473	-	-	-	-	-	-	136,473	115,585	51,065
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted		4	4,929,978	4,624,919	-	-	-	320	-	320	4,625,239	4,542,239	4,520,643
ASSET REGISTER SUMMARY - PPE (WDV)		5	70,589,865	70,284,806	-	320	-	-	-	320	70,285,126	71,697,038	59,127,227
Roads Infrastructure			18,558,427	18,558,427	-	-	-	-	-	-	18,558,427	19,402,462	17,780,805
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			13,421,477	13,421,477	-	-	-	-	-	-	13,421,477	13,676,390	10,354,653
Water Supply Infrastructure			7,922,852	7,922,852	-	-	-	-	-	-	7,922,852	9,283,645	6,140,000
Sanitation Infrastructure			5,935,035	5,935,035	-	-	-	-	-	-	5,935,035	4,075,288	4,190,856
Solid Waste Infrastructure			2,827,049	2,827,049	-	-	-	-	-	-	2,827,049	2,276,630	2,385,941
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			423,320	423,320	-	-	-	-	-	-	423,320	266,200	310,350
Infrastructure			49,088,160	49,088,160	-	-	-	-	-	-	49,088,160	48,980,615	41,162,606
Community Assets			16,961,531	16,677,972	-	13,500	-	-	-	13,500	16,691,472	18,427,511	14,202,824
Heritage Assets			76,224	76,224	-	-	-	-	-	-	76,224	76,224	76,224
Investment properties			479,782	479,782	-	-	-	-	-	-	479,782	475,785	471,567
Other Assets			-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			1,808,031	1,808,031	-	-	-	-	-	-	1,808,031	1,680,628	1,212,777
Computer Equipment			180,506	182,506	-	(4,000)	-	-	-	(4,000)	178,506	204,622	152,288
Furniture and Office Equipment			283,689	283,139	-	320	-	-	-	320	283,459	238,388	196,181
Machinery and Equipment			564,763	564,813	-	-	-	-	-	-	564,813	342,701	283,077
Transport Assets			938,405	935,405	-	-	-	-	-	-	935,405	1,150,382	1,223,628
Land			208,774	188,774	-	(9,500)	-	-	-	(9,500)	179,274	120,182	146,054
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	70,589,865	70,284,806	-	320	-	-	-	320	70,285,126	71,697,038	59,127,227

EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	2,354,667	2,509,630	-	-	-	-	-	-	2,509,630	2,517,844	2,841,869
Repairs and Maintenance by asset class		3,040,191	2,681,372	-	-	-	-	1,989	1,989	2,683,361	3,230,047	3,453,750
Roads Infrastructure		488,324	458,576	-	-	-	-	-	-	458,576	514,694	542,487
Storm water Infrastructure		41,518	26,261	-	-	-	-	-	-	26,261	43,760	46,123
Electrical Infrastructure		1,151,433	1,039,374	-	-	-	-	-	-	1,039,374	1,201,529	1,276,770
Water Supply Infrastructure		301,861	256,959	-	-	-	-	-	-	256,959	335,664	373,917
Sanitation Infrastructure		224,289	202,069	-	-	-	-	-	-	202,069	254,918	285,501
Solid Waste Infrastructure		65,423	58,880	-	-	-	-	-	-	58,880	68,956	72,679
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		2,272,848	2,042,119	-	-	-	-	-	-	2,042,119	2,419,520	2,597,478
Community Facilities		1,010	1,010	-	-	-	-	-	-	1,010	1,064	1,122
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1,010	1,010	-	-	-	-	-	-	1,010	1,064	1,122
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		58,029	42,298	-	-	-	-	-	-	42,298	61,163	64,466
Investment properties		58,029	42,298	-	-	-	-	-	-	42,298	61,163	64,466
Operational Buildings		201,180	166,673	-	-	-	-	1,989	1,989	168,662	213,310	226,595
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		201,180	166,673	-	-	-	-	1,989	1,989	168,662	213,310	226,595
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		319,663	261,491	-	-	-	-	-	-	261,491	336,928	355,110
Machinery and Equipment		2,368	1,400	-	-	-	-	-	-	1,400	2,500	2,616
Transport Assets		185,092	166,381	-	-	-	-	-	-	166,381	195,561	206,364
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		5,394,858	5,191,002	-	-	-	-	1,989	1,989	5,192,991	5,747,891	6,295,619
Renewal and upgrading of Existing Assets as % of total capex		86.1%	86.1%							86.1%	83.1%	84.6%
Renewal and upgrading of Existing Assets as % of deprecn"		180.3%	158.7%							158.7%	149.9%	134.5%
R&M as a % of PPE		4.3%	3.8%							3.8%	4.5%	5.8%
Renewal and upgrading and R&M as a % of PPE		10.3%	9.5%							9.5%	9.8%	12.3%

References

- Detail of new assets provided in Table SB18a
- Detail of renewal of existing assets provided in Table SB18b
- Detail of upgrading of existing assets provided in Table SB18e
- Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

EKU City of Ekurhuleni - Table B10 Consolidated Basic service delivery measurement - 23/10/2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		585,484	585,484							585	644,032	708,435
Piped water inside yard (but not in dwelling)		419,938	419,938							420	461,932	508,125
Using public tap (at least min.service level)	2	131,469	131,469							131	144,616	159,077
Other water supply (at least min.service level)												
Minimum Service Level and Above sub-total		1,137	1,137							1,137	1,251	1,376
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply		11311	11311							11	11311	11311
Below Minimum Service Level sub-total		11	11							11	11	11
Total number of households	5	1,148	1,148							1,148	1,262	1,387
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		564,584	564,584							564,584	621,042	683,146
Flush toilet (with septic tank)		3,772	3,772							3,772	4,149	4,564
Chemical toilet		237,245	237,245							237,245	237,245	237,245
Pit toilet (ventilated)		80,613	80,613							80,613	80,613	80,613
Other toilet provisions (> min.service level)		179,824	179,824							179,824	179,824	179,824
Minimum Service Level and Above sub-total		1,066,038	1,066,038							1,066,038	1,122,873	1,185,392
Bucket toilet												
Other toilet provisions (< min.service level)		23,594	23,594							23,594	23,594	23,594
No toilet provisions		11,806	11,806							11,806	11,806	11,806
Below Minimum Service Level sub-total		35,400	35,400							35,400	35,400	35,400
Total number of households	5	1,101,438	1,101,438							1,101,438	1,158,273	1,220,792
Energy:												
Electricity (at least min. service level)		80,000	80,000							80,000	75,000	70,000
Electricity - prepaid (> min.service level)		508,930	508,930							508,930	519,930	530,930
Minimum Service Level and Above sub-total		588,930	588,930							588,930	594,930	600,930
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources		10,000	10,000							10,000	10,000	10,000
Below Minimum Service Level sub-total		10,000	10,000							10,000	10,000	10,000
Total number of households	5	598,930	598,930							598,930	604,930	610,930
Refuse:												
Removed at least once a week (min.service)		944,000	944,000							944,000	990,256	1,038,778
Minimum Service Level and Above sub-total		944,000	944,000							944,000	990,256	1,038,778
Removed less frequently than once a week												
Using communal refuse dump		246,000	246,000							246,000	246,000	246,000
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total		246,000	246,000							246,000	246,000	246,000
Total number of households	5	1,190,000	1,190,000							1,190,000	1,236,256	1,284,778
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		392	392							392	392	392
Sanitation (free minimum level service)		390	390							390	390	390
Electricity/other energy (50kwh per household per month)		26,767	26,767							26,767	27,998	29,286
Refuse (removed at least once a week)		165	165							165	165	165
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		624,546	620,546							620,546	697,723	786,631
Sanitation (free sanitation service to indigent households)		423,724	423,724							423,724	475,652	536,263
Electricity/other energy (50kwh per indigent household per month)		1,847,284	1,847,284							1,847,284	1,968,331	2,105,666
Refuse (removed once a week for indigent households)		252,100	252,100							252,100	257,911	274,477
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		526,933	498,667							498,667	554,781	584,105
Total cost of FBS provided		3,674,587	3,642,321							3,642,321	3,954,399	4,287,142
Highest level of free service provided												
Property rates (R'000 value threshold)		150,000								150,000	150,000	150,000
Water (kilolitres per household per month)		9								9	9	9
Sanitation (kilolitres per household per month)		9								9	9	9
Sanitation (Rand per household per month)		110								110	122	135
Electricity (kw per household per month)		100								100	100	100
Refuse (average litres per week)		240								240	240	240
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		1,105,811	1,105,811							1,105,811	1,156,678	1,209,886
Water (in excess of 6 kilolitres per indigent household per month)		421,336	421,336							421,336	506,460	608,475
Sanitation (in excess of free sanitation service to indigent households)		280,777	280,777							280,777	326,102	372,187
Electricity/other energy (in excess of 50 kwh per indigent household per month)		432,905	432,905							432,905	466,947	500,095
households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided	6	2,240,829	2,240,829							2,240,829	2,456,187	2,690,643

References:

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