

Memorandum



Ekurhuleni
METROPOLITAN MUNICIPALITY

To: **EMM Senior Management Team, HOD's and Officials
responsible for Finance within each Department**

Head Office

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Date: 14 October 2016

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SUBJECT: 2017/18 – 2019/20 BUDGET GUIDELINES

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1. PURPOSE OF THIS GUIDELINE

The purpose of this letter is to inform the departments of the processes to be followed for the submission of **adjustment budget requests for the current budget (2016/17)** as well as the **compilation of the 2017/18 – 2019/20 Operating and Capital Budget**.

The following attachments form part of the Budget Guidelines issued to departments:

CAPITAL BUDGET:

- Technical Note CP3: Capital Investment Framework – Summary of Project Data Requirements (Word file named “*Ekurhuleni_CP3_Data_CIF Capturing_Requirements_v0 01*”)
- Capital Prioritisation Model (Pdf file named “*EMM Capital Prioritisation Model_Manual 2016_Final*”)
- Capital Budget Capturing / Mapping Schedule for 2016
- 2017-18 Procurement Plan for the Capital Budget
- Excel file for the Capital Budget – both Adjustment Budget requests and new budget requests (Excel file named “*Draft-Multi Year 2017-18 – 2019-20 Capital Budget and 2016/17 Adjustment Budget - (Name of the Department)*”).

OPERATING BUDGET:

- 2016/17 Adjustment Budget Requests for the Operating Budget (Excel file named “*Template - Adjustment Budget for 2016-17 OPEX*”).
- Excel file with the relevant Operating Budget votes that have to be completed by departments (Excel file named “*2017-18 OPEX BUDGET - Name of the Department*”).

The IDP ward development priorities (which normally form part of the attachments) are not attached as part of the Budget Guidelines. The document containing the IDP ward development priorities will be forwarded to departments as soon as the IDP consultation process which starts on the 11th October and ends on 19th October 2016 has been concluded.

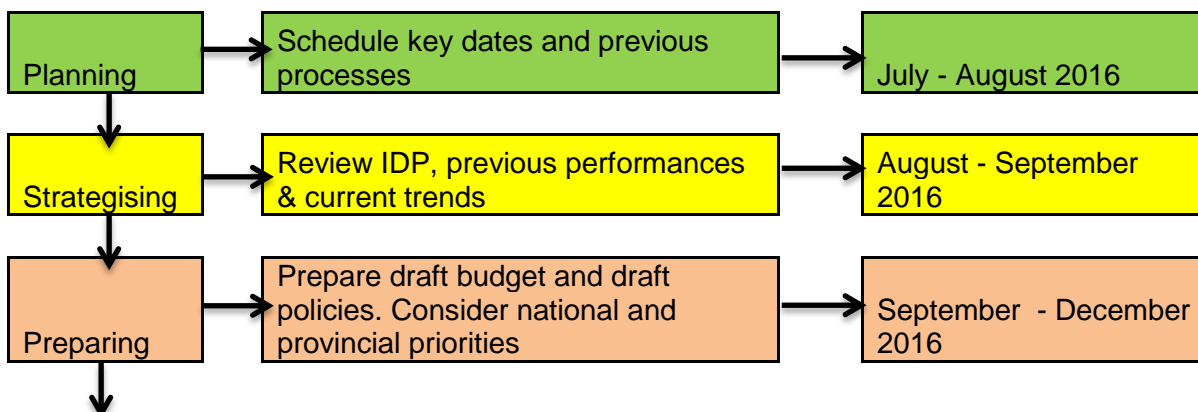
On the 6th October 2016, MMC Finance issued a letter to MMCs of all the departments to compile their 5-year Manifesto Plans. Departments must ensure that their 5-year Manifesto Plans are incorporated in their budgets submissions.

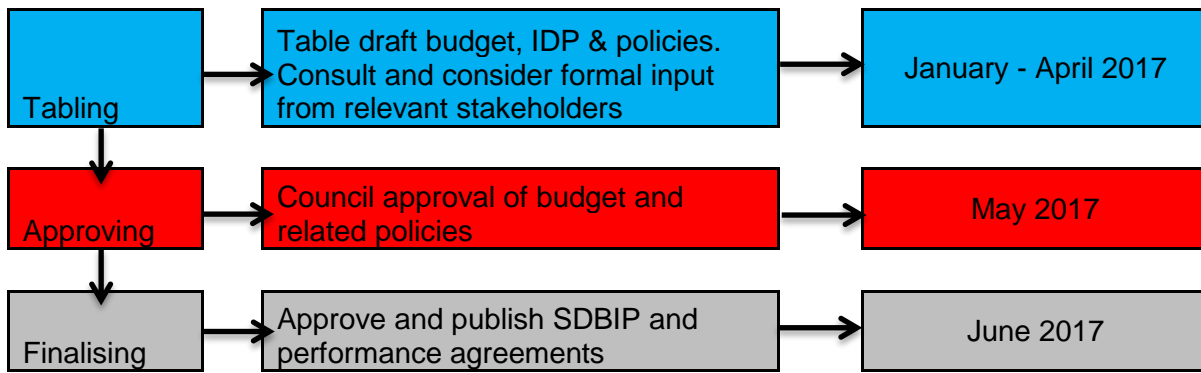
2. KEY DEADLINES FOR THE COMPILATION OF THE BUDGET

The item detailing key deadlines for the compilation of the budget was approved by Council in September 2016. The key deadlines were based on the dates as prescribed in the MFMA.

The following diagram was extracted from National Treasury guidelines and further enhanced to indicate the timelines of the budget process:

Budget Process as per MFMA





A detailed action plan was compiled to adhere to the above timelines of the budget process as follows:

Date	Main Activity	Actions
Report for the Approval of Schedule of Key Deadlines		
29-Sep	Council meeting	Approval of Report on Schedule of Key Deadlines
Budget / IDP Priorities for 2017/18		
September/October	Caucus Lekgotla	Caucus Lekgotla to set priorities for IDP / Budget cycle
	Compile framework for CIF process	
	SMT Lekgotla	
	Draft MTREF Budget Policy Framework	Update of the Medium Term Budget Policy
14-Oct	Issuing Budget Instruction Letter to departments (both Opex and Capex)	Budget Office to compile detail actions and list of issues which must be addressed in the letter
		Must include Adjustment Budget request on the letter
		Must address the Mayoral Lekgotla, Nat & Prov priorities,
IDP Reviews with the community		
11 Oct - 19 Oct	Strategy and Corporate planning department to arrange meetings with Councilors	Meetings with Ward Councilors will take place from 11 to 19 October 2016 for signing off identified ward priorities
	Meetings with Ward Committees	Identifying the ward priority needs
	Strategy department to give feedback to department regarding IDP needs	Submit outcomes of IDP needs to departments on the 21st October 2016.
Compilation of Draft Budgets by Departments		
14-Oct-16	Files to be forwarded to the Departments with Budget Instruction letter	
14 Oct - 28 Oct	Departments obtain Input on Budgets (both Opex and Capex)	Departments to compile the budget requests taking into consideration the guidelines and outcomes of the IDP review. The requests for Adjustment Budget must also be compiled.
14 Oct - 28 Oct	Departments to consider the IDP needs of Ward Committees as identified	Review the IDP needs identified by Ward Committees from the recent ward committee meetings
14 Oct - 28 Oct	Departments to consolidate their budget submissions	Consolidate Budget Input for submission of one Opex Budget and one Capex budget to Finance. This include the Adjustment Budgets

Date	Main Activity	Actions
		requests
28-Oct	Final Submission of Budgets to Finance	Final date to submit Budget Inputs to Finance Department (new budget and adjustment budget requests)
14 Oct - 28 Oct	Compilation of Supplementary Budgets	Finance Department in collaboration with departments is compiling supplementary Budgets
Consolidation of First Draft Budget and Adjustment Budget Requests		
28 Oct - 04 Nov	Consolidation of First Draft Budget and Adjustment Budget Requests	This include preliminary balancing as well as source of funding Consolidate departmental input
07 - 11 Nov	IBALCO & Budget Steering Committee	To review Total Budget Request prior to any refinement / balancing Review adjustment budget request
01 - 18 Nov	1 – 7 November - CIF capturing with departments (refer to the attached schedule of meetings)	CIF prioritization and evaluation of Capex projects by Committee
	9 – 18 November - Evaluation: One on one departmental engagements	
	Review of Opex Budget with Department (Budget Information Forum)	To give feedback to departments regarding the proposed/balanced budgets
Compilation of the First Draft Budget / IDP		
21 - 25 Nov	Final balancing of the Budget	Finalize Capital Budget
		Finalize Operating Budget
28 Nov - 02 Dec	IBALCO & Budget Steering Committee	To consider the Adjustment Budget Requests (both Opex and Capex)
		To consider the First Draft Budget (only numbers)
		To consider all draft tariff schedules
		To consider all draft policies
05 Dec - 09 Dec	Finance to complete Final Balancing	Complete final Opex, Capex, tariffs and policy changes
12 Dec - 23 Dec	NT tables and Budget book	Commence with completion of NT tables and narratives on the budget book
The final item for Adjustment Budget		
03 - 06 Jan	CFO to review the adjustment budget requests	Both Opex and Capex
09 - 11 Jan	IBALCO	To consider changes made to Opex, Capex, tariffs, policies and on adjustment budget
	Budget Steering Committee	To consider changes made to Opex, Capex, tariffs, policies and on adjustment budget
12 - 18 Jan	Compile Reports to Council	Item for Adjustment Budget
		Compilation of Mid Term reports
26-Jan	Council meeting	To consider and approve Adjustment Budget
		To consider Mid Term report

Date	Main Activity	Actions
Tabling of the Draft Budget		
30 Jan - 03 Feb	Complete NT Tables and the budget book	Adjustment budget figures to be incorporated into the NT tables and the draft budget books be finalised. Item for draft Budget/IDP for Mayoral Cluster
06 - 09 Feb	CFO to review the draft budget books	Annexures must also be reviewed
10-Feb	Compile Report to Council	Item for draft Budget/IDP
15-Feb	MAYCO	
23-Feb	Council meeting	To table Draft Budget/IDP
During February	NT Mid-Year Budget & Performance Assessment	Request inputs on Mid-year assessment from department. Submission of presentation to NT a week prior to the visit
Budget/IDP Consultations with Oversight Committees		
During March	Legislature to distribute draft Budget/IDP to oversight committees	Finance to adjust the draft budget with Dora development prior to it being submitted to the committees
	Oversight Committee meetings	Recommendations will be obtained from Oversight committees
	Consolidation of Oversight recommendations on Budget/IDP	Legislature to compile the consolidated report for submission to council. Report to be also submitted to Finance Department for them to adjust the draft Budget/IDP accordingly/ where necessary.
	IBALCO & Budget Steering Committee	To consider changes resulting from Oversight report
Budget/IDP Public Participations/ Budget tip Campaign		
During April	Distribution of draft budget books to pay points and libraries	
	Preparation of presentation for public participations	
	Meetings with MMC's to review presentations	
	Public participation meetings	
	Make Final changes on the Budget/IDP	
Benchmarking and Budget approval		
During May	Benchmarking with NT	Presentations to be compiled and submitted to NT a week prior to benchmarking
	Complete Final NT Tables	
	IBALCO & Budget Steering Committee	To consider changes to Final Budget/IDP
	Budget approval	

The Final Budget/IDP will then be considered and approved by Council at the end of May 2017.

Departments must take note of the detailed budget program and make sure they put controls in place to meet the key deadlines and also attend the Budget Information Forums / Capital Investment Framework meetings to be scheduled during November 2016.

3. STRATEGIC ALIGNMENT OF THE BUDGET

In order to ensure integrated and focused service delivery between all spheres of government, it is important for the City to align its budget priorities with that of national and provincial government.

The 2017/18-2019/20 Operating and Capital Budget will in particular, be based on the following strategic documents and departments must make reference to these strategic documents when compiling their budgets:

- ✓ Ekurhuleni Service Delivery Statement
- ✓ EMM GDS 2055
- ✓ Priorities identified by departments. These priorities relate to the input of each department at the various Lekgotla's that took place in September/October 2016. Officials must ensure they obtain the priorities from their respective HOD before they complete the Adjustment Budget and new budget requests.
- ✓ IDP needs as identified by ward committees.

National Treasury will only issue a budget guideline for the new financial year in December 2016. As mentioned in the previous circulars municipalities should not wait to commence with the budget compilation until the guideline is issued. Municipalities must compile their budgets based on the MTREF guidelines issued in the previous years.

4. IDP GUIDELINES FOR RESOURCE REQUIREMENTS

The budget that is to be compiled must give effect to the strategic priorities of the municipality for the next five years, starting from 2017/18 financial year as guided by the Strategy and Corporate Planning department. The department is currently in the process of compiling a separate IDP development guidelines for departments to comply with in compiling their individual budgets; such specific guidelines will be issued on the **Friday 21 October 2016**.

The following key IDP framers/informants, amongst others, have been identified to inform resource/budget requests by departments:

- The National Development Plan;
- Gauteng 10 Pillars of Radical Transformation;
- EMM Growth and Development Strategy (GDS) 2055;
- Mayoral Lekgotla Priorities of September 2016; and
- Community identified needs / ward development priorities.

Details of the above will be outlined in the IDP guidelines to be issued as indicated. It is absolutely critical that departments review the above in details and must ensure (where possible) that these are meaningfully (not superficially) addressed when compiling their budget. Special reference is made to the IDP needs which has to be addressed in the Capital budget. Departments must unbundle the capital budget to address specific IDP needs. Please refer to the paragraph regarding the Capital Budget.

5. LINKING IDP TO THE 2017/18 MTREF BUDGET

National Treasury indicated that the entire budget must be linked to the IDP. The key importance of linking the IDP to the Budget is that it influences financial decisions of a municipality to be based on its objectives and plans. IDP Office is in the process of finalising the draft IDP and the department will be required to complete the linking thereof in due cause.

6. COMPLIANCE AND IMPLEMENTATION OF STANDARD CHART OF ACCOUNTS (SCOA)

The fundamental aim of the SCOA regulation is to improve municipal accountability by standardising the classification of budgeting, financial and reporting elements across all South African municipalities. Among the requirements of SCOA is that operational and capital budgeting must be project-based, and therefore

be aligned to the IDP. This means that all financial activities must be structured to advance and support the strategic objectives, being the IDP.

6.1 Refinement of vote numbers

The recent refinement was on the Operating Budget vote numbers. As indicated during the SCOA refinement sessions with the departments, some of the projects codes and the line items have been corrected to be SCOA compliant.

Furthermore, departments are required to provide detailed budgets on the following line items:

- ✓ Travelling and Subsistence (domestic and foreign) The line items will be part of the supplementary budgets due to the substantial information required
- ✓ Consultant fees (detailed split on operating professional fees and capital planning)
- ✓ Special events

Refinement of vote numbers is a continuous process to ensure full compliance with the SCOA requirements.

7. DEMAND MANAGEMENT PLANS / PROCUREMENT PLANS

Departments are required to compile detailed procurement plans in line with their budget requests. The budget instruction in this regard as well as the template will be issued to departments in due course.

8. 2016/17 ADJUSTMENT BUDGET TO BE PART OF BUDGET COMPILATION

In terms of the Schedule of Key Deadlines the 2016/17 Adjustment Budget will be tabled and considered by Council in January 2017. It is therefore important to run the process concurrently with the 2017/18 MTREF Budget which will be considered by Council in February 2017.

The Operating Budget Adjustment request should be completed in the attached template named *“Template - Adjustment Budget for 2016-17 OPEX.”*

Capital Budget Adjustment

The Capital Budget Adjustment requests must also be completed on the same file used to complete the 2017/18 – 2019/20 capital budget requests.

You are requested to do the following:

1. **Column AJ** – Indicate the amounts not to be utilized in the current financial year
2. **Column AK** – Indicate the additional amounts requested
3. **Column AL** – Please ensure that a comprehensive motivation is supplied as to why the adjustment is necessary

Where new projects are added, kindly complete all relevant columns e.g. CCA, Region, ward no., National Outcomes etc. Departments must note that there should not be any expectations for additional funding to be appropriated; savings must be identified to accommodate the additional requests.

9. PROCESS OF CAPITAL BUDGET SUBMISSIONS FOR 2017/18 – 2019/20 MTREF

9.1 Requirements for 2017/18 – 2019/20 Capital Budget

The evaluation of the project proposals will be based on the following criteria:

- Compliance with the USDG Framework and Housing Strategy - projects to be evaluated by the Human Settlements and City Planning Departments.
- Compliance with the Approved Built Environment Performance Plan/Capital Investment Framework (CIF) – projects to be evaluated by the City Planning Department with the following requirements:
 - ✓ Project Status to be reflected **Column BU** – Feasibility, Procurement / Contracting, Construction / Implementation.
 - ✓ Output Narrative / Short Project Description (**Column N** must be completed in this regard)
 - ✓ Revised Budget figures for 2017/18 **Column AQ**, 2018/19 **Column AU**, and new budget for 2019/20 **Column AV** must be completed.
 - ✓ Project start and end date (**Column AZ and BA** to be completed)
 - ✓ Consolidated project details
 - ✓ GPS co-ordinates/property description of the project as per requirement from National Treasury in terms of form SA 36 (**Column AA and AB** must be completed).
 - ***[City Planning GIS Division will assist departments in obtaining project locality and area of influence information during the 2016 Mapping exercise (dates to be communicated). Departments are required to note and make use of the Capital Prioritization Model – User Manual 2016 (Section B, pages 28 - 32). Departments can contact Ms. Carmen Paulsen for further details on 011 999-3360 or email at carmen.paulsen@ekurhuleni.gov.za***
 - ✓ Projects for mapping include:
 - New projects on the budget over the multi-year budget period;
 - Projects that were not mapped during the 2015 mapping exercise;
 - Projects that were unbundled and require mapping to collate with the unbundled projects;
 - Any infrastructure projects that have previously been mapped to a department's corporate office.
 - ✓ GIS will generate a shapefile and unique GIS code (shapefile reference number) per mapped project.
 - ✓ GIS will assist departments in the Identification of the affected ward per project **Column V**
 - ✓ ***Retention of the shapefile GIS code generated during the 2015 mapping exercise **Column X*****
 - ✓ ***Retention of the CIF geographic priority areas (1, 2, 3, or outside priority area) allocated during 2015 mapping exercise **Column W*****
 - ✓ ***Retention of the Capital Prioritization weighting variables.***
 - ✓ Capital Prioritization Model scoring criteria for completion as per **Columns BX → DB. New projects added to the budget must complete the scoring criteria. Please refer to the Capital Prioritization Model - user manual 2016 (section A, pages 19 - 27) for guidance on the completion of the prioritization criteria. Departments can contact Ms. Carmen Paulsen for further details on 011 999-3360 or email at carmen.paulsen@ekurhuleni.gov.za**

Important for Noting:

- i. **Departmental project managers must take the responsibility to attend the mapping exercises and provide accurate mapping information (locality and area of influence) to the GIS division.**
- ii. **The GIS division will then only provide the generated mapping information (co-ordinates, GIS code, priority areas, and Ward) to Finance for inclusion into the budget.**

- iii. The draft capital budget mapping session will take place from 1 – 4 November 2016 (please refer to the 2016 mapping schedule – (formal communication will be sent out to the departments).
 - iv. Departments must come prepared to the mapping sessions (i.e. please send the correct representative(s) that are knowledgeable on the departments existing and new projects.
 - v. Departments are requested to provide accurate identification of a projects locality, and to avoid mapping projects to a department’s corporate office or over an entire region or Metro.
 - vi. Departments are required to fully complete the weighting criteria as directed through the CPM user manual 2016 (*Section A, pages 19 - 27*).
 - vii. Departments are also encouraged to make use of the CIF Viewer on the intranet as an additional aid in providing mapping related and preplanning support to project managers. The CIF viewer can be accessed via the following link <http://196.31.217.71/flexviewers/CIF/> (all Layers in the GIS viewer that are in CAPITAL LETTTERS have sublayers that need to be switched on individually). *Please note that an update of the viewer will be available on **14 October 2016**, reflective of the new ward boundaries.* (For any GIS related queries contact Philip Viljoen on 011 999 4039).
- Practical implementation - projects to be evaluated by the EPMO Department. Reflect the category of project as per the stages in the Stage gate Model. (Feasibility, Procurement / Contracting, Construction / Implementation). **Column BU**
 - ✓ Feasibility - involves investigating the viability of the project, perhaps through studies, developing the different components of the selected project solution which include: scope, execution plan, and estimates etc.
 - ✓ Procurement / Contracting – comprises of implementing the procurement strategy, commencing the tender processes to on-board the relevant contractors.
 - ✓ Construction / Implementation - involves implementing the agreed design within time and according to budget and other defined requirements. This may include successful commissioning and handover to relevant stakeholders. The outcome should ensure that all aspects of the project are successfully completed and signed off and the Project Closeout and Handover Requirements are implemented
 - Economic impact of projects - projects to be evaluated by the Economic Development Department.

9.2 General

- Project descriptions for vehicles must be indicated as being either “two seats or less” or “more than two seats”, whereby “two seats or less” will have VAT implication and “more than two seats” won’t have VAT implication. This information must be provided in project name column.
 - ✓ Cognizance should be taken that departments will still be afforded the opportunity to move funds between the two vehicles votes should the need arise.
- Departments are advised that all items with an expected lifespan of more than one year and a cost price of R1 000 or more must be capitalized and as such included in the capital budget. Items that will not last longer than a year or with a cost price of less than R1 000 are regarded as consumable items and must be funded from the operating budget.
 - ✓ The R1 000 threshold must be tested against the unit price of the item concerned as opposed to buying the items in large number
- **Operating costs and revenue** – it is **compulsory** for the departments to quantify the future operating cost of the project as well as revenue which will be generated from the projects (As per

Circular 62). For staff costs, separate sheet detailing the number of staff as well as their levels is required. Detailed additional cost requirements to operationalize the facility are also required on a separate sheet. **Column BB → BG** must be completed in this regard.

- Departments to clarify the project category (**Column O**) and if the project is for new or for the renewal of infrastructure as per the following definitions from National Treasury reflected in the Capital Investment Framework:
 - **Urban Restructuring:** Eradication of Historical Backlogs (Physical Infrastructure): Eradication of Infrastructure for existing backlogs. Eradication of Historical Backlogs (Social Facilities): Eradication of Infrastructure for existing backlogs.
 - **Upgrading and Renewal:**
 - Renewal of Existing Assets: Remaining useful life is extended due to aging of infrastructure. This does not mean the capacity is extended.
 - Upgrading of Existing Assets – to extend existing bulk capacity: To extend bulk capacity purely for existing network.
 - **Economic Development:**
 - To stimulate new Economic Growth: To extend bulk purely for new development where growth will be stimulated.
 - Income Generating: Purely Income Generating Projects.
- Departments must indicate the CCA **Column T**, Township **Column Y**, Erf number **Column Z** and the Ward in which the project is located **Column V** of each capital project in terms of regulation 15 (1) (b), must be used in this regard.
- Department must also update the project manager’s details as well as contact details. **Columns K and L.**
- National Outcomes - Twelve National Outcomes have been adopted and these are politically determined priorities of government as derived from the election manifesto of the ruling party and the Medium Term Strategic Framework (MTSF). The departments are therefore requested to indicate how their projects contribute to the National Outcomes. **Column P** is to be used for this purpose. The following 12 outcomes were agreed upon after a rigorous process of consultation across government:

Number	Outcome Statement
1	Improved quality of basic education;
2	A long and healthy life for all South Africans;
3	All people in South Africa are and feel safe
4	Decent employment through inclusive economic growth;
5	A skilled and capable workforce to support and inclusive growth path
6	An efficient, competitive and responsive economic infrastructure network
7	Vibrant, equitable and sustainable rural communities with food security for all;
8	Sustainable human settlements and improved quality of household life
9	A responsive, accountable, effective and efficient local government system
10	Environmental assets and natural resources that are well protected and continually enhanced;
11	Create a better South Africa and contribute to a better and safer Africa and World

Number	Outcome Statement
12	An efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship

10. PRACTICAL PROCEDURE IN COMPLETING THE 2017/18 OPERATING BUDGET FILE

10.1 Supplementary Budgets

Supplementary budgets relate to the compilation of certain budget line items as a separate process. i.e. salary budget. The following is a list of the supplementary budgets and responsible officials:

Supplementary	Responsible Manager	Responsible Person for budget and support
Admin cost	Magdeline Sephesu	Meriam Rahlano
Bad Debt Provision	Magdeline Sephesu	Magdeline Sephesu
Depreciation	Amanda van Wyk	Amanda van Wyk
Departmental Usage - Services & Other	Magdeline Sephesu	Meriam Rahlano
Entertainment	Amanda van Wyk	Queen Makhanye
Grants – Capital	Amanda van Wyk	Zanele Mandita
Grants – Operational	Amanda van Wyk	Zanele Mandita
Interest Income	Amanda van Wyk	Amanda van Wyk
Interest Payable	Amanda van Wyk	Amanda van Wyk (Tiny Molefe)
Internal Labour Charges	Magdeline Sephesu	Meriam Rahlano
License Software	Jerome Patience	Zanoxolo Magalela
Salary Budget	Magdeline Sephesu	Queen Makhanye
Training	Amanda van Wyk	Queen Makhanye
Travelling & Subsistence	Magdeline Sephesu	Magdeline Sephesu
Vehicles	Magdeline Sephesu	Eric Dlamini

The responsible officials listed above will in certain instances issue separate Budget Guidelines to departments in order to compile the supplementary budgets.

10.2 Main Budgets

Attached to this letter is each department's Operating Budget (income and expenditure) file which must be completed and submitted to Budget Office on or before the due date.

The file excludes the supplementary votes as discussed above.

Details of various columns and the process to complete the budget file are as follows:

Column	Name of Column	Purpose	Instruction
A	Type of Vote P = Posting/Transacting vote	Budget is compiled at the posting level	For information
B	Vote Number	Supplied for assistance	Supplied for assistance
C	Cost Centre	Supplied for assistance	Supplied for assistance
D	Name of Department	Responsible Department	Supplied for assistance

Column	Name of Column	Purpose	Instruction
E – H	Vote details with the description as per the financial system	Supplied for assistance	Supplied for assistance
I	SCOA description	Line item description to be aligned to SCOA requirements with effect from 1 st July 2017	For information
J & K	Project details	Vote numbers are defined by the project details	Supplied for assistance
M - O	Financial history	Supplied for assistance	Supplied for assistance
P	Original Budget for 2016/17 Financial Year	For information only	None - use as a guidance
Q	2016/17 Amended Budget	Original Budget plus Amendments processed to date	None - use as a guidance
R	YTD Movements	Actuals for 3 months	None – use as a guidance
T	Budget request for 2017/18 Financial Year	To obtain input from each department	Each department must complete the budget request.
U	% Increase/Decrease	Indicates the Budget to Budget % increase	None – use as a guidance
V	Indicator for Motivation	Prompted message if % increase is more than inflation rate	Supplied for assistance.
W	Comprehensive Motivation	Motivation to substantiate the budget request	A detailed motivation must be supplied if % increase is more than inflation rate.
X	CCA indicator	To indicate Customer Care Area utilizing the vote number. Information to assist with refinement of the SCOA Regional Segment	Departments to select from the drop down list.
Y	Flagship Indicator	To indicate whether the budget required in Column T relates to flagship projects.	Departments to select from the drop down list.
Z	Votes Closed	To inform the departments of vote numbers not in use	Departments are urged not to budget on the vote numbers highlighted with RED in Column T

Departments are required to input their budget request in **column T** as indicated in the above table. The percentage increase/decrease will be calculated in column U. If the % increase exceeds the inflation rate of 5%, a detailed motivation **must** be supplied in column W.

Please ensure that the budget file you receive contain the budget of all the cost centres in your department. Any omissions or incorrect allocations must be brought to the attention of the Budget Office.

11. BUDGET OFFICE REPRESENTATIVES OF DEPARTMENTS

Departments are requested to liaise directly with the relevant Budget Office representative allocated to your department. The relevant official will ensure that your query be addressed or directed to the official that can assist the department.

The following is a list of the Operating Budget representatives:

Departments	Responsible Manager	Responsible Person for budget and support
CHIEF OPERATING OFFICER: DELIVERY CO-ORDINATION	Magdeline Sephesu	Meriam Rahlano
CITY MANAGER'S OFFICE	Magdeline Sephesu	Eric Dlamini
CITY PLANNING	Jerome Patience	Aubrey Mayaba
COMMUNICATION AND BRAND MANAGEMENT	Jerome Patience	Aubrey Mayaba
CORPORATE LEGAL	Amanda van Wyk	Malusi Zwedala
CUSTOMER RELATIONS MANAGEMENT	Magdeline Sephesu	Eric Dlamini
DISASTER AND EMERGENCY MANAGEMENT	Amanda van Wyk	Amanda van Wyk
ECONOMIC DEVELOPMENT	Jerome Patience	Aubrey Mayaba
EKURHULENI METRO POLICE DEPARTMENT	Amanda van Wyk	Amanda van Wyk
ENERGY	Magdeline Sephesu	Meriam Rahlano
ENVIRONMENTAL RESOURCE MANAGEMENT	Jerome Patience	Aubrey Mayaba
EPMO - ENTERPRISE PROJECT MONITORING OFFICE	Amanda van Wyk	Amanda van Wyk
EXECUTIVE OFFICE	Magdeline Sephesu	Malusi Zwedala
FINANCE	Magdeline Sephesu	Magdeline Sephesu
FLEET MANAGEMENT	Jerome Patience	Zanoxolo Magalela
HEALTH AND SOCIAL DEVELOPMENT	Magdeline Sephesu	Eric Dlamini
HUMAN RESOURCES	Amanda van Wyk	Queen Makhanye
HUMAN SETTLEMENTS	Amanda van Wyk	Malusi Zwedala
INFORMATION AND COMMUNICATION TECHNOLOGY (CIO)	Amanda van Wyk	Queen Makhanye
INTERNAL AUDIT (Chief Audit Executive)	Amanda van Wyk	Queen Makhanye
LEGISLATURE	Magdeline Sephesu	Malusi Zwedala
REAL ESTATE / FACILITIES MANAGEMENT	Magdeline Sephesu	Eric Dlamini
RISK MANAGEMENT	Jerome Patience	Zanoxolo Magalela
ROADS AND STORMWATER	Jerome Patience	Zanoxolo Magalela
SRAC	Magdeline Sephesu	Meriam Rahlano

STRATEGY & CORPORATE PLANNING	Jerome Patience	Zanoxolo Magalela
TRANSPORT	Jerome Patience	Zanoxolo Magalela
WASTE MANAGEMENT	Amanda van Wyk	Malusi Zwedala
WATER AND SANITATION	Magdeline Sephesu	Meriam Rahlano

The representative for the Capital Budget are as follows:

Lovedalia Selabe – (011) 999 – 7433 (Executive Manager)
Zanele Mandita – (011) 999 – 6791 (Grants Manager)
Tshepo Mofokeng – (011) 999 – 7408 (Capex)
Nozipho Dlamini – (011) 999 – 7437 (Grants)

12. COMPLETION OF THE BUDGET: DUE DATE

The relevant documents required for the completion of the Capital Budget, Operating Budget and Adjustment Budget must be completed and submitted to your department's Budget Office representative as listed above.

ALL DOCUMENTATION AS REQUIRED MUST BE SUBMITTED BY NO LATER THAN 28 OCTOBER 2016.

Due to limited time to complete the budget no extension of the deadline will be allowed.

Finance Department wants to thank all the departments for the support in the compilation of the budget. The successful compilation of the budget depends as usual on your assistance.

Thank You

**RAMASELA GANDA
GROUP CHIEF FINANCIAL OFFICER**