# INTSIKA YETHU MUNICIPALITY EC 135



# SCHEDULE A FINAL BUDGET 2013/14

MARCH 2013 1

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#### Draft Budget, Tariff Structure and IDP:-

**Final Budget 2013/14**:- The final budget was presented by CFO in the Council with the Schedule A spreadsheet

#### **RESOLUTION:-**

- ♣ The final budget of **R202,220** was tabled
- ♣ Adoption of Final IDP 2012/2016: It was presented by the Mayor that the IDP was presented to the Council for Adoption and the processes were followed i.e (Presentation to the Community Members). IDP was assessed by the Department of Local Government
- → Tabling of Draft Budget 2013/2014: it was presented by the Mayor. The summary of the budget was presented by the Mayor with the total of R 202,220 both operational and capital budgets. Provincial Treasury office was there at the Council meeting to witness the tabling of the budget as per the Treasury pre-requisite (Schedule A template). The legal requirement that causes to make the budget was stated as follows: MFM Act 56 of 2003, Division of Revenue Bill 1 of 2012, MCA 32 of 2000 and Local Government: Municipal Property Rates Acts 6 of 2004.
- ♣ Draft Tariff Structure for 2013/2014: it was tabled as well.

The following tables were presented in the Council

- ♣ EC135 Intsika Yethu Table A1 Budget Summary
- ♣ EC135 Intsika Yethu Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification
- ♣ EC135 Intsika Yethu Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- ♣ EC 135 Intsika Yethu-Table A4 Budget Financial Performance (revenue and expenditure)
- ♣ EC 135 Intsika Yethu-Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

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- ♣ EC 135 Intsika Yethu-Table A6 Budget Financial Position
- ♣ EC 135 Intsika Yethu-Table A7 Budget Cash Flows
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- ♣ EC 135 Intsika Yethu-Table A9 Asset Management
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#### **EXECUTIVE SUMMARY**

The development of the budget is informed by the key service delivery priorities as reflected in the IDP and the need to maintain the municipality's financial sustainability.

Intsika Yethu Municipality was guided by the National Treasury's MFMA Circulars 66 which gives guidance on the preparation of 2013/14 Medium budgets and MTREF; it is in addition to MFMA budget Circular 67 that implies to municipalities in drafting their tabled budget.

The IDP as the strategic document and the budget must enable the achievements of the IDP objectives. In order for the budget to be realistic and credible it should be aligned with the municipal IDP.

During the preparation of budget, the municipality has taken cognizance of with regards to the following challenges:

- Low revenue base
- ♣ Infrastructure backlogs that hinders the prioritization of projects
- ♣ Due to limited budget that the municipality has, the council has taken a resolution that there will be no prioritized posts as well the projects that will be done are the MIG funded projects for the financial year 2013/14

The capital budget consists of new projects in the Infrastructure directorate that will be funded from Municipal Infrastructure Grant (MIG) and another fraction will be funded from the municipal coffers but 99% of the projects will be funded under MIG.

The operating budget which is by far the sensible component of the budget includes LED projects, Community services, Corporate services, Finance and Technical services expenditure budget. The municipality has conducted road shows for draft budget in all wards in order for stakeholders to submit their inputs.

Below is the revenue that the municipality is anticipating to receive including the grants allocation from National Treasury;

#### Equitable share

The municipality will receive **R99**, **780**,**000**.**00** as equitable share excluding MIG, FMG and MSIG.

#### MIG

A sum of **R35**, **042**,**000**.**00** will be received by the municipality as MIG

#### **Other Grants**

#### **MSIG**

A sum of **R890, 000** as Municipal Systems Improvement Grant has been allocated to the municipality.

#### **FMG**

A sum of **R1**, **550**,**000**.**00** will be received by the municipality. In the portion of this grant there is a budget for Senior Managers who have not completed their CPMD course and also there is a resolution that will be implemented in the financial year 2013/14 that assistant managers should attend the Competency Levels Programme as required by the MFM Act and the gazette. The remaining amount will be implemented for the MFM Act, Improvement of Financial Management System, training of 5 Interns and their stipend. There is also **R30m** that the municipality is anticipating to get from Chris Hani District Municipality for Water Services Department.

#### Own Revenue

#### **Property Rates Receipts**

The municipality has budgeted to raise **R4, 8 million** through property rates for the financial year.

#### Services

#### **Refuse Receipts**

The municipality has budgeted **R 600, 000.00** as an anticipated amount to be received

#### OTHER SERVICE CHARGES

#### **Traffic Fines**

The municipality has budgeted to collect **R1**, **500**, **000.00** from the Licensing and Registration Section for the financial year.

#### OTHER INCOME

#### **Interest from Investment**

Through the preparation of the Projected Cash Flow, the municipality is able to project Surplus cash available for investment to earn interest as well as in the grants that will be received. Interest received is budgeted at an estimated amount of **R200**, **000.00**, Interest in defaulting debtors is **R250**, **000.00**, and for Agency fees is **R3**, **9m** 

There is **R11m** grant from National Treasury for electrification; this grant is going to be transferred straight to the Municipality not to Eskom and it has been adjusted downwards in this financial year, the municipality will also receive the Incentive from Public Works (EPWP) amounting to **R1m** and also VAT for **R10m** that will be collected through payments (output) made by the municipality to the service provider.

#### **Rent Received**

The municipality has a number of properties and land that is leased to business and other organizations, they pay rent on monthly basis and there is also a municipal building around Cofimvaba (ERF 99) that has also been leased to the Municipal Managers and they are paying monthly rental that enhances the municipal revenue base.

The total rent to be collected is **R690**, **000.00** in the financial year 2013/14

Below is list of the rented offices/land:

#### Name of the lessee

- ANC Constituency Office
- Masibonisane Women's Project
- Doctor Mandile
- SADTU
- Department of Public Works
- Alliance Property Group
- United National Breweries

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/15 Medium-term Revenue and Expenditure Framework:

#### Consolidated Overview of the 2013/15 MTREF

	Budge	et Year	Budget Year + 1	Budget Year + 2
R thousand	2013/14		2014/15	2015/16
Total Operating Revenue		202,220	213,611	
Total Operating Expenditure	155,071		164,219	172'924
(Surplus)/Deficit for the year				
Total Capital Expenditure		35,042	37,109	39,076

Total operating revenue has grown by 5 per cent for the 2013/14 financial year when compared to the 2012/13 Budget. For the other outer year, operational revenue will increase by 4 per cent

#### **Operating Revenue Framework**

For Intsika Yethu Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2013/14 MTREF (classified by main revenue source):

#### Summary of revenue classified by main revenue source

EC135 Intsika Yethu - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Ref						Budget Ye	ar 2013/14						Medium Ter	m Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +: 2015/16
Revenue By Source																
Property rates		404	404	404	404	404	404	404	404	404	404	404	404	4,850	5,097	5,347
Property rates - penalties & collection charges													-	-	-	-
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													Ξ.			
Service charges - refuse revenue		50	50	50	50	50	50	50	50	50	50	50	50	600	631	661
Service charges - other													-	-	-	-
Rental of facilities and equipment		58	58	58	58	58	58	58	58	58	58	58	58	690	725	761
Interest earned - external investments		17	17	17	17	17	17	17	17	17	17	17	17	200	210	220
Interest earned - outstanding debtors		21	21	21	21	21	21	21	21	21	21	21	21	250	263	276
Dividends received													-	-	-	-
Fines		125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,577	1,654
Licences and permits		27	27	27	27	27	27	27	27	27	27	27	302	600	631	661
Agency services		275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,468	3,638
Transfers recognised - operational		45,631				43,241				43,241			-	132,113	138,851	145,654
Other revenue		914	914	914	914	914	914	914	914	914	914	914	914	10,968	11,527	12,092
Gains on disposal of PPE													-	-	-	-
Total Revenue (excluding capital transfers and contrib	outio	47,521	1,890	1,890	1,890	45,131	1,890	1,890	1,890	45,131	1,890	1,890	2,165	155,071	162,979	170,965
Expenditure By Type																
Employee related costs		6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,149	73,667	77,424	81,217
Remuneration of councillors		1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,116	13,326	14,006	14,692
Debt impairment								500					-	500	526	551
Depreciation & asset impairment												3,700	-	3,700	3,889	4,079
Finance charges		21	21	21	21	21	21	21	21	21	21	21	21	250	263	276
Bulk purchases													_			_
Other materials													_	_	_	-
Contracted services		38	38	38	38	38	38	38	38	38	38	38	38	450	473	496
Transfers and grants		250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,153	3,307
Other expenditure		5.015	5.015	5,015	5.015	5.015	5.015	5.015	5.015	5.015	5.015	5.015	5,015	60,178	63.247	66,346
Loss on disposal of PPE													-	-	-	-
Total Expenditure		12,571	12,571	12,571	12,571	12,571	12,571	13,071	12,571	12,571	12,571	16,271	12,588	155,071	162,980	170,966
Surplus/(Deficit)		34,950	(10,681)	(10,681)	(10,681)	32,560	(10,681)	(11,181)	(10,681)	32,560	(10,681)	(14,381)	(10,423)	(0)	(0)	(0)
Transfers recognised - capital				8,760			8,760			8,761		8,761	-	35,042	36,829	38,634
Contributions recognised - capital		1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	12,107	12,724	13,348
Contributed assets													-	-	-	-
Surplus/(Deficit) after capital transfers &		35,959	(9,672)	(912)	(9,672)	33.569	(912)	(10,172)	(9.672)	42.330	(9,672)	(4,611)	(9,414)	47,149	49.553	51,981
contributions		33,737	(7,072)	(712)	(7,012)	33,307	(712)	(10,172)	(9,012)	42,330	(7,072)	(4,011)	(7,414)	47,147	47,333	31,761
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	35,959	(9.672)	(912)	(9.672)	33,569	(912)	(10.172)	(9.672)	42.330	(9.672)	(4.611)	(9,414)	47,149	49.553	51.981

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

#### **Operating Transfers and Grant Receipts**

EC135 Intsika Yethu - Supporting Table SA21 Transfers and grants made by the municipality

EC135 Intsika Yethu - Supporting Table SA21 Trail	nsfer	s and grants i	made by the i	municipality							
Description	Ref	2009/10	2010/11	2011/12		Current Ye	ear 2012/13		2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Transfers to other municipalities											
Equitable Share; MIG; MSIG; CHDM; LG-SETA; EPWP	1										
Total Cash Transfers To Municipalities:		-	-	-	1	1	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Equitable Share; MIG; MSIG; CHDM; LG-SETA; EPWP	2										
Total Cash Transfers To Entities/Ems'		-	-	-	1	1	-	-	-	-	-
Cash Transfers to other Organs of State  Equitable Share; MIG; MSIG; CHDM; LG-SETA; EPWP	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
0.17											
Cash Transfers to Organisations Free basic services	4				6,000	(2,000)			3,000	3,153	3,307
Total Cash Transfers To Organisations		-	-	-	6,000	(2,000)	-	-	3,000	3,153	3,307
Cash Transfers to Groups of Individuals  Equitable Share: MIG: MSIG: CHDM: LG-SETA; EPWP	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	1	1	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	6,000	(2,000)	-	-	3,000	3,153	3,307
Non-Cash Transfers to other municipalities Insert description	1										
Total Non-Cash Transfers To Municipalities:	1	-	_	-	_	-	-	_	_	_	-
·											
Non-Cash Transfers to Entities/Other External Mechanisms  Equitable Share: MIG: MSIG: CHDM: LG-SETA: EPWP	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State Equitable Share: MIG: MSIG: CHDM; LG-SETA: EPWP	3										
Total Non-Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations  Equitable Share; MIG: MSIG: CHDM: LG-SETA: EPWP	4										
Total Non-Cash Grants To Organisations									_		
Total Non-Cash Grants To Organisations	╁	-	-	-	1	-	-	-	-	-	-
Groups of Individuals Equitable Share; MIG; MSIG; CHDM; LG-SETA; EPWP	5										
Total Non-Cash Grants To Groups Of Individuals:	L	-	-	-	1	1	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	ı	1	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	6,000	(2,000)	-	-	3,000	3,153	3,307

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

#### **Property Rates**

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

The following stipulations in the Property Rates Policy are highlighted:

- The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
- The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
- The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
- The property must be categorized as residential.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2013/14 financial year based on a 5 per cent increase from 1 July 2013 is contained below:

#### Comparison of proposed rates to levied for the 2012/13 financial year

Category	Current Tariff (1 July 2012)	Proposed tariff (from 1 July 2013)
	С	С
Government	0,012	0,012
Business	0,008	0,008
Residential	0,004	0,004
Farming/ Agriculture	-	-
Street Lighting	-	-
A demand charge per month per Kw	5.97	6.27

#### Sale of Water and Impact of Tariff Increases

- Water tariffs are fully cost-reflective including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and

A tariff increase of 5,1 per cent from 1 July 2013 for water is proposed.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

## **Proposed Water Tariffs**

2012/13	2013/14	2014/15
41.39	42.44	43.49
41.39	42.44	43.49
0		
6.06	7.11	8.16
6.18	72.31	83.8
8.58	9.63	10.68
11.14	12.19	13.24
13.97	15.02	16.07
9.77	10.82	11.87
6.01	7.06	8.10
9.28	10.33	11.38
Material & Labour Cost + 30%		
	41.39  0 6.06 6.18 8.58 11.14 13.97  9.77 6.01 9.28  Material & Labour	41.39 42.44  41.39 42.44  0 0 6.06 7.11 6.18 72.31 8.58 9.63 11.14 12.19 13.97 15.02  9.77 10.82 6.01 7.06 9.28 10.33  Material & Labour

Test Meter (Not Refundable)To be paid in advance	126.73	127.78	128.83
DEPOSITS (WATER SERVICES)			
Consumers – Domestic	358.64	359.69	360.74
Consumers – Business or Commercial	956.38	957.43	958.48
Builders	3,701.85	3,702.9	3.703.9
CHARGE FOR VISIT OF SERVICE MAN  (a)The owner or builder requesting the installation of a connection and does not clear the position, thus making the visit of the serviceman fruitless, shall pay a fee of:  This fee will also be charged when a serviceman is called out for a problem on	538.78	539.83	540.88
the consumers' internal system (b) The closing and re-opening of municipal stopcocks or values, when requested by consumers, shall be carried out at a fee per visit of:	1,047.84	1,048.89	1,049.94
(c) A reconnection fee shall be charged for the insertion and removal of a restrictive washer during working hours and an additional charge will be levied if the restrictive washer is removed after hours, such an amount to be paid by the consumer prior to the removal of the washer REPAIR OF METER CONNECTION OR STOPCOCK	138.41	139.53	140.58
Connections or stopcocks damaged by the owner or builder will be replaced or repaired at a fee per connection up to 25mm diameter	1,121.23	1,122.28	1,123.33
Fee per connection greater than 25 mm	1,792.86	1793.91	1794.96
DISCONNECTION OF WATER	538.78	539.83	540.88
REMOVAL OF CONNECTION	538.78	539.83	540.88
Moving of connection from one point to another shall be charged at actual cost When a meter has been temporarily removed at the request of the owner, the	Actual cost		
cost of replacing the meter at a later date will be Inspection of metered premises at the request of the consumer, for leakage or	673.48	674.53	675.58
waste of water, per inspection, fee payable	538.78	539.83	540.88
WATER CARTING			
7-15 kl/load Per kilometer	423.6 9.00	424.65 9.01	425.7 902.1
·	•		

#### **Sanitation and Impact of Tariff Increases**

A tariff increase of 5,1 per cent for sanitation from 1 July 2013 is proposed. This is based on the input cost assumptions related to water.

- Sanitation charges are calculated according to the percentage water discharged as indicated in the table below;
- Free sanitation (6 kl water free) will be applicable to registered indigents

The following table compares the current and proposed tariffs:

#### Comparison between current sanitation charges and increases

	2012/13		
Water-borne Sewerage (Domestic Consumers)			
Small			
Basic / Availability Charge per month per connection (Erf 0-300m <sup>2</sup> )	44.36	45.41	46.46
Basic / Availability Charge per month per connection (Erf 301-400m <sup>2</sup> )	62.77	63.82	64.87
Basic / Availability Charge per month per connection (Erf 401-800m <sup>2</sup> )	163.34	164.39	165.44
Basic / Availability Charge per month per connection (Erf 801-1200m <sup>2</sup> )	176.34	177.39	178.44
Basic / Availability Charge per month per connection (Erf 1200> m <sup>2</sup> )	192.13	193.18	194.23
Medium			
Flats			
Ordinary flats(Outside buildings)			
	109.85	110.9	111.95
Water-borne Sewerage (Commercial Consumers)			
Basic / Availability Charge per month per connection			
Pan charge per pan plus an annual area charge determined as follows:	119.55	120.60	121.65
The square root of the area of the land in square meters x a rate of			
	9.28	10.33	11.38
Water-borne Sewerage (Industrial Consumers)			
Basic / Availability Charge per month per connection	125.56	126.61	127.66
Pan charge per pan plus an annual area charge determined as follows	123.30	120.01	127.00
The square root of the area of the land in square meters x a rate of	13.94	14.99	16.04
The oqual of foot of the disc of the tall in oqual of motors a face of	10171		10.01
Water-borne Sewerage (Hotel's, hostels, Schools, hospitals, abattoirs & other consumers)			
Basic / Availability Charge per month per connection	804.15	805.20	806.25
Pan charge per pan plus an annual area charge determined as follows	83.52	84.57	85.62
The square root of the area of the land in square meters x a rate of	03.32	04.57	03.02
mo oqual o root or the area or the land in square meters it a late of	39.94	40.99	42.04

Water-borne Sewerage (Government departments)			
Basic / Availability Charge per month per connection	2,966.25	2967.30	2968.35
Pan charge per pan plus an annual area charge determined as follows	127.34	128.39	129.4
The square root of the area of the land in square meters x a rate of			
·	41.79	42.84	43.89
Conservancy Tanks- Combined charge	1,959.15		
Sewer Connection			
Initial Connection In respect of properties connected to Council's drainage system for the first time, the charge due and payable by the property owner or his agent shall be: -			
100mm sewer connection	1,732.48	1,733.51	1,734.58
150mm sewer connection	2,164.44	2,165.49	2,166.54
Toomin Sewa Connection			
Additional Connection(s) The "full cost" of constructing additional sewer connections(s) will be payable by the property owner or his appointed agent. Where such additional connection(s) obviates the use of the initial existing connection(s), the fee for the initial connection(s) shall be payable over and above the cost of construction the additional connection(s).			
Charge for Visit of Serviceman			
The Owner/Occupier requesting an inspection by a serviceman for sewerage			
problems or other appropriate circumstances where the Municipality is not			
responsible for maintaining the facility shall pay a fee including VAT	433.81	434.84	435.97
Other			
Sewerage Blockages	253.45	236.50	237.55
New Connections	Material & Labour		
	Cost + 30%		
Removal of Conservancy Tank Effluent, Septic Tank Effluent and Pit Latrine			
In respect of any property with improvements which is not connected to the sewerage supply of the Council to which a Conservancy Tank Service is rendered, a charge per annum for each financial year shall become due and payable by the Registered Owner of such property on date upon which Municipal Rates are levied in terms of the Municipal Property Rates Act, No. 6 of 2004, the above charges being	2,269.41	2,270.46	2,271.5
terms of the Municipal Property Rates Act, No. 6 of 2004, the above charges being			
for a clearance of at least once every 3 weeks per 4.5 kl load or part thereof.		000.00	290.0
	287.97 9.00	298.02 9.01	9.0

#### **Waste Removal and Impact of Tariff Increases**

A 5 per cent increase in the waste removal tariff is proposed from 1 July 2013

Operating Expenditure Framework

The Municipality's expenditure framework for the 2013/14 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue)
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;

The following table is a high level summary of the 2013/14 budget and MTREF (classified per main type of operating expenditure):

#### Summary of operating expenditure by standard classification item

EC135 Intsika Yethu - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

EC135 Intsika Yethu - Table A4 Consolidat  Description	Ref	2009/10	2010/11	2011/12			ear 2012/13		2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	1	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	1,618	3,402	3,713	4,500	350	_	_	4,850	5,097	5,347
Property rates - penalties & collection charges										_	_
Service charges - electricity revenue	2	_	_	-	_	_	_	_	_	_	_
Service charges - water revenue	2	_	_	628	_	_	_	_	_	_	_
Service charges - water revenue  Service charges - sanitation revenue	2	_	_	1,773	_	_	_	_	_	_	_
-	2	273	376	498	100	213	_	_		631	- //1
Service charges - refuse revenue	2	213	3/0	498		-	-	-	600	031	661
Service charges - other					4,337	437				-	-
Rental of facilities and equipment		668	428	647	300				690	725	761
Interest earned - external investments		1,553	693	860	300				200	210	220
Interest earned - outstanding debtors		91	523	373	100				250	263	276
Dividends received										-	-
Fines		71	113	251	600				1,500	1,577	1,654
Licences and permits		668	1,257	1,320	105				600	631	661
Agency services					1,200				3,300	3,468	3,638
Transfers recognised - operational		64,084	81,469	112,496	152,026				132,113	138,851	145,654
Other revenue	2	2,608	10,333	5,738	8,761	4,827	_	_	10,968	11,527	12,092
Gains on disposal of PPE	~	2,000	23	2	0,701	1,027			10,700	11,027	12,072
Total Revenue (excluding capital transfers and		71,634	98,617	128,297	172,328	5,827	_	_	155,071	162,979	170,965
contributions)		71,034	70,017	120,271	172,320	3,021			133,071	102,717	170,703
Expenditure By Type											
Employee related costs	2	30,655	42,290	62,083	55,642	1,144	_	_	73,667	77,424	81,217
Remuneration of councillors	-	10,269	10,877	8,595	11,807	308	_	-	13,326	14,006	14,692
Debt impairment	3	2,819	7,062	1.738	11,007	300			500	526	551
Depreciation & asset impairment	2		- 1,002	36,545	-	_	_	_	3,700	3,889	4,079
Finance charges	-		4	525					250	263	276
Bulk purchases	2	-	352	2,871	6,000	(2,000)	-	-	-	-	-
Other materials	8	3,004	8,422	6,596	8,020	( )				-	_
Contracted services		113	218	430	-	-	-	-	450	473	496
Transfers and grants		-	-	-	6,000	(2,000)	-	-	3,000	3,153	3,307
Other expenditure	4, 5	24,882	32,963	78,613	50,003	(1,878)	-	-	60,178	63,247	66,346
Loss on disposal of PPE										-	-
Total Expenditure		71,743	102,190	197,996	137,472	(4,426)	-	-	155,071	162,980	170,966
Surplus/(Deficit)		(109)	(3,573)	(69,699)	34,856	10,253	_	_	(0)	(0)	(0)
Transfers recognised - capital		17,033	17,564	25,935	31,461	10,200			35,042	36,829	38,634
Contributions recognised - capital	6	-	-	=	17,926	-	-	-	12,107	12,724	13,348
Contributed assets										-	-
Surplus/(Deficit) after capital transfers & contributions		16,924	13,991	(43,764)	84,242	10,253	-	-	47,149	49,553	51,981
Taxation										_	
Surplus/(Deficit) after taxation		16,924	13,991	(43,764)	84,242	10.253	_	_	47.149	49,553	51,981
Attributable to minorities		15,724	.5,771	(10,704)	31,242	10,200			.,,147		-
Surplus/(Deficit) attributable to municipality		16,924	13,991	(43,764)	84,242	10,253	_	_	47,149	49,553	51,981
Share of surplus/ (deficit) of associate	7	15,724	.5,771	(10,704)	31,242	10,200			,147	.,,555	3.,701
. , ,	+'	16,924	13,991	(43,764)	84,242	10.253	_	_	47,149	49,553	51,981
Surplus/(Deficit) for the year	1	16,924	13,991	(43,764)	84,242	10,253	-	-	47,149	49,553	51,987

The budgeted allocation for employee related costs for the 2013/14 financial year totals R86,993 million. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 10 per cent for the 2013/14 financial year.

#### Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2013/14 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the Municipality.

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

#### **Operational Repairs and Maintanance**

by Expenditure Item	8										
Employee related costs										-	-
Other materials										-	-
Contracted Services		113	218	430						-	-
Other Expenditure		30,706	32,963		11,950	(1,720)			7,972	8,379	8,789
Total Repairs and Maintenance Expenditure	9	30,819	33,181	430	11,950	(1,720)	-	-	7,972	8,379	8,789

During the compilation of the 2013/14 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure and historic deferred maintenance.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

#### Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table 27 MBRR A10 (Basic Service Delivery Measurement)

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

EC135 Intsika Yethu - Table A10 Consolidated basic service delivery measurement

Description  Ref Outcome Outco		1,002 2,834 16,728 6,914 27,478 2,070 769 10,139 12,978 40,456	2014/15 1,053 2,979 17,581 7,267 2,176 808 10,656 13,640 42,519	Budget Year +2 2015/16 1,105 3,124 18,443 7,623 30,294 2,282 848 11,178 14,308 44,603
Household service targets  Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level)  Minimum Service Level and Above sub-total Using public tap (< min. service level)  All other water supply (< min. service level)  No water supply (< min. service level)  Below Minimum Service Level sub-total Total number of households  5  Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min. service level)  Minimum Service Level and Above sub-total Bucket toilet	-	1,002 2,834 16,728 6,914 27,478 2,070 10,139 12,978 40,456	1,053 2,979 17,581 7,267 28,879 2,176 808 10,656 13,640 42,519	1,105 3,124 18,443 7,623 30,294 2,282 848 11,178 14,308 44,603
Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level)  Minimum Service Level and Above sub-total Using public tap (c min.service level) Other water supply (~ min.service level)  No water supply  Below Minimum Service Level sub-total Total number of households  Sanitation/sewerage: Flush tollet (connected to sewerage) Flush tollet (connected to sewerage) Flush tollet (with septic tank) Chemical tollet Pit tollet (ventilated) Other tollet provisions (~ min.service level)  Minimum Service Level and Above sub-total  Bucket tollet	-	2,834 16,728 6,914 27,478 2,070 769 10,139 12,978 40,456	2,979 17,581 7,267 28,879 2,176 808 10,656 13,640 42,519	3,124 18,443 7,623 30,294 2,282 848 11,178 14,308 44,603
Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) Minimum Service Level and Above sub-total Using public tap (< min.service level) No water supply Below Minimum Service Level sub-total Total number of households  5  Flush tollet (connected to sewerage) Flush tollet (connected to sewerage) Flush tollet (with septic tank) Chemical tollet Pit tollet (ventilated) Other tollet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket tollet	-	2,834 16,728 6,914 27,478 2,070 769 10,139 12,978 40,456	2,979 17,581 7,267 28,879 2,176 808 10,656 13,640 42,519	3,124 18,443 7,623 30,294 2,282 848 11,178 14,308 44,603
Using public tap (at least min.service level) Other water supply (at least min.service level) Minimum Service Level and Above sub-total Using public tap (< min.service level) All supply (< min.service level) No water supply (< min.service level) Below Minimum Service Level sub-total Total number of households  Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet	-	16,728 6,914 27,478 2,070 769 10,139 12,978 40,456	17,581 7,267 28,879 2,176 808 10,656 13,640 42,519	18,443 7,623 30,294 2,282 848 11,178 14,308 44,603
Other water supply (at least min.service level)  Minimum Service Level and Above sub-total Using public tap (< min.service level) Other water supply (< min.service level) No water supply Below Minimum Service Level sub-total Total number of households  5  Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet	-	6,914 27,478 2,070 769 10,139 12,978 40,456	7,267 28,879 2,176 808 10,656 13,640 42,519	7,623 30,294 2,282 848 11,178 14,308 44,603
Minimum Service Level and Above sub-total Using public tap (c min. service level) Other water supply (c min. service level) No water supply Below Minimum Service Level sub-total Total number of households  Sanitation/sewerage: Flush tollet (connected to sewerage) Flush tollet (connected to sewerage) Flush tollet (with septic tank) Chemical tollet Pit tollet (ventilated) Other tollet provisions (> min. service level) Minimum Service Level and Above sub-total Bucket tollet	-	27,478 2,070 769 10,139 12,978 40,456 918 373 711	28,879 2,176 808 10,656 13,640 42,519 965 392	30,294 2,282 848 11,178 14,308 44,603
Other water supply (< min.service level) No water supply Below Minimum Service Level sub-total  Total number of households  Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet	-	769 10,139 12,978 40,456 918 373 711	808 10,656 13,640 42,519 965 392	848 11,178 14,308 44,603
No water supply  Below Minimum Service Level sub-total  Total number of households  5	-	10,139 12,978 40,456 918 373 711	10,656 13,640 42,519 965 392	11,178 14,308 44,603
Below Minimum Service Level sub-total Total number of households  Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet	-	12,978 40,456 918 373 711	13,640 42,519 965 392	14,308 44,603
Total number of households  Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet	-	40,456 918 373 711	42,519 965 392	44,603
Sanitation/sewerage: Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (veritiated) Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet		918 373 711	965 392	
Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventiated) Other toilet provisions (> min.service levet) Minimum Service Level and Above sub-total Bucket toilet	-	373 711	392	1 012
Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total Bucket toilet	_	373 711	392	
Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level)  Minimum Service Level and Above sub-total Bucket toilet	-			411
Other toilet provisions (> min.service level)  Minimum Service Level and Above sub-total  Bucket toilet	-	9,124	747	784
Minimum Service Level and Above sub-total Bucket toilet	-		9,589	10,059
Bucket toilet	-	1,894	1,991	2,088
		13,020	13,684	14,355
No toilet provisions				
Below Minimum Service Level sub-total	-	-	-	-
Total number of households 5	-	13,020	13,684	14,355
Energy:				
Electricity (at least min.service level)		25,988	27,313	28,652
Electricity - prepaid (min.service level)  Minimum Service Level and Above sub-total	-	25,988	27,313	28,652
Electricity (< min.service level)	-	23,900	21,313	20,032
Electricity - prepaid (< min. service level)				
Other energy sources		14,460	15,197	15,942
Below Minimum Service Level sub-total	-	14,460	15,197	15,942
Total number of households 5	-	40,448	42,511	44,594
Refuse:				
Removed at least once a week   105,600	_	1,151 1,151	1,210 1,210	1,269 1,269
Minimum Service Level and Above sub-total 105,600 - Removed less frequently than once a week	-	1,151	1,210	1,269
Using communal refuse dump		557	585	614
Using own refuse dump		25,456	26,754	28,065
Other rubbish disposal		1,215	1,277	1,340
No rubbish disposal		11,896 39,297	12,503 41,301	13,115 43,325
Below Minimum Service Level sub-total	-	40,448	42,511	43,323
		,	.=,	.,,=
Households receiving Free Basic Service 7			4.0	
Water (6 kilolitres per household per month) Sanitation (free minimum level service)		16 16	17 17	18 18
Electricity/other energy (50kwh per household per month) 6,000,000 (2,000,000)		5,811	6,107	6,407
Refuse (removed at least once a week)		16	17	18
Cost of Free Basic Services provided (R'000) 8				
Water (6 kilolitres per household per month)		0	0	0
Sanitation (free sanitation service)		0	0	0
Electricity/other energy (50kwh per household per month)		0	0	0
Refuse (removed once a week)  Total cost of FBS provided (minimum social package)	-	0	0	0
	-+	U	U	0
Highest level of free service provided  Property rates (R value threshold)		15,000	15,765	16,537
Water (kilolitres per household per month)		6	6	7
Sanitation (kilolitres per household per month)		6	6	7
Sanitation (Rand per household per month)		192	202	212
Electricity (kwh per household per month)  Petrus (swerper litter per week)		50 44	53 46	55 48
Refuse (average litres per week)		44	40	48
Revenue cost of free services provided (R'000) 9 Property rates (R15 000 threshold rebate) 9				
Property rates (k1s you infestion rebate)  Property rates (other exemptions, reductions and				
rebales)				
Water				
Sanitation				
Electricity/other energy				
Refuse Municipal Housing - rental rebates				
Housing - rental repates Housing - top structure subsidies  6				
Other				
Total revenue cost of free services provided (total				
social package)				

# Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

EC135 Intsika Yethu - Table A5 Consolidate	ed B	udgeted Capit	al Expenditu	re by vote, st	andard classi	fication and f	unding				
Vote Description	Ref	2009/10	2010/11	2011/12		Current Ye	ear 2012/13		2013/14 Mediur	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote	_										
Multi-year expenditure to be appropriated  Vote 1 - Exco and Council	2	_	_		_	_	_		_	_	
Vote 2 - Municipal Manager		_	_	_		_	_	_	_	_	_
Vote 3 - Corporate Services		_		_			_	_	1 [	_	_
Vote 4 - Infrastructure Planning and Development		23,675	26,028	_	9,000	7,868	_	_	9,841	10,343	10,850
Vote 5 - Community Services		3,150	3,150	-	-	-	-	-	-	-	-
Vote 6 - Budget and Treasury		1,776	5,181	-	-	-	-	-	-	-	-
Vote 7 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 8 - Water Services		-	-	-	-	-	-	-	-	-	-
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]		_	_	- 1	-	-	_	_	-	_	-
Vote 15 - [NAME OF VOTE 15]		_	_	_	_	_	_	_	_	_	_
Capital multi-year expenditure sub-total	7	28,601	34,358		9,000	7,868	_	_	9,841	10,343	10,850
		20,001	34,330		7,000	7,000			7,041	10,543	10,030
Single-year expenditure to be appropriated	2										
Vote 1 - Exco and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services  Vote 4 - Infrastructure Planning and Development		-	_	25,935	58,162	-	-	_	36,508	38,370	40,250
Vote 5 - Community Services		_	_	20,930	2,315	168	_	_	350	368	386
Vote 6 - Budget and Treasury		_	_	_	2,515	-	_	_	-	-	-
Vote 7 - Local Economic Development		_	_	_	4,910	(400)	_	_	450	473	496
Vote 8 - Water Services		-	-	-	-	-	-	-	=	=	=
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]		-	-	25,935	65,387	(232)	-	-	37,308	39,210	41,132
Capital Single-year expenditure sub-total		28,601	34,358	25,935	74,387	7,636	_	_	47,149	49,554	51,982
Total Capital Expenditure - Vote		28,001	34,338	20,930	14,381	1,030	_	_	47,149	49,334	31,982
Capital Expenditure - Standard											
Governance and administration		1,776	2,401	-	-	-	-	-	-	-	-
Executive and council		1 77/	2.21/							-	-
Budget and treasury office Corporate services		1,776	2,216 185							-	-
Community and public safety		_	-	_	2,315	168	_	_	350	368	386
Community and social services					2,315	168			350	368	386
Sport and recreation					2,010				-	-	-
Public safety										-	-
Housing										-	-
Health										-	-
Economic and environmental services		23,675	28,807	25,935	72,072	6,313	-	-	11,757	12,357	12,962
Planning and development		23,675	28,807		4,910	(400)			450	473	496
Road transport				25,935	67,162	6,713			11,307	11,884	12,466
Environmental protection										-	-
Trading services Electricity		-	-	-	-	-	-	-	-	-	-
Water					_						_
Waste water management										_	_
Waste management										-	-
Other		3,150	3,150							-	-
Total Capital Expenditure - Standard	3	28,601	34,358	25,935	74,387	6,481	-	-	12,107	12,724	13,348
Funded by:											
National Government		11,569	15,164	25,935	31,461				35,042	36,829	38,634
Provincial Government			1,630								
District Municipality											
Other transfers and grants		17,033	17,564		25,000						
Transfers recognised - capital	4	28,601	34,358	25,935	56,461	-	-	-	35,042	36,829	38,634
Public contributions & donations	5										
Borrowing	6				17.004				10.107	10.701	10.040
Internally generated funds Total Capital Funding	7	20 /01	04.050	05.005	17,926			_	12,107	12,724	13,348
rotat Capital Funding	7	28,601	34,358	25,935	74,387	-	-	-	47,149	49,554	51,982

## **Annual Budget Tables - Parent Municipality**

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2013/14 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

EC135 Intsika Yethu - Table A1 Consolidated Budget Summary

EC135 Intsika Yethu - Table A1 Consolidate	ea Buaget Su	mmary						1		
Description	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediur	n Term Revenue Framework	& Expenditure
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance										
Property rates	1,618	3,402	3,713	4,500	350	-	-	4,850	5,097	5,347
Service charges	273	376	2,899	4,437	650	-	-	600	631	661
Investment revenue Transfers recognised - operational	1,553 64,084	693 81,469	860 112,496	300 152,026	-	_	_	200 132,113	210 138,851	220 145,654
Other own revenue	4,106	12,676	8,330	11,066	4,827	_		17,308	18,190	19,082
Total Revenue (excluding capital transfers and	71,634	98,617	128,297	172,328	5,827	-	-	155,071	162,979	170,965
contributions)	30,655	42,290	(2.002	55,642	1 144			73,667	77.404	81,217
Employee costs Remuneration of councillors	10,269	10,877	62,083 8,595	11,807	1,144 308	-	_	13,326	77,424 14,006	14,692
Depreciation & asset impairment	10,209	10,677	36,545	11,007	300	_	_	3,700	3,889	4,079
Finance charges		4	525		_	_	_	250	263	276
Materials and bulk purchases	3,004	8,775	9,466	14,020	(1,557)	_	_	_	_	_
Transfers and grants	- 5,004	-	7,400	6,000	(2,000)	_	-	3,000	3,153	3,307
Other expenditure	27.814	40.243	80.782	50.003	(1,878)	_	_	61,128	64,246	67.394
Total Expenditure	71,743	102,190	197,996	137,472	(3,983)	_	_	155,071	162,980	170,966
Surplus/(Deficit)	(109)	(3,573)	(69,699)	34,856	9,810	_	_	(0)	(0)	(0)
Transfers recognised - capital	17,033	17,564	25,935	31,461	_	-	-	35,042	36,829	38,634
Contributions recognised - capital & contributed assets	-	-	-	17,926	-	-	-	12,107	12,724	13,348
Surplus/(Deficit) after capital transfers & contributions	16,924	13,991	(43,764)	84,242	9,810	I.	-	47,149	49,553	51,981
Share of surplus/ (deficit) of associate	_	-	_	_	-	-	-	_	_	_
Surplus/(Deficit) for the year	16,924	13,991	(43,764)	84,242	9,810	-	-	47,149	49,553	51,981
Capital expenditure & funds sources										
Capital expenditure	28,601	34,358	25,935	74,387	6,481	-	-	12,107	12,724	13,348
Transfers recognised - capital	28,601	34,358	25,935	56,461	-	-	-	35,042	36,829	38,634
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	=	-	=	=	-	-	-	-	-
Internally generated funds				17,926	-	=	-	12,107	12,724	13,348
Total sources of capital funds	28,601	34,358	25,935	74,387	-	-	-	47,149	49,554	51,982
Financial position										
Total current assets	40,422	29,100	33,921	-	-	-	-	-	-	-
Total non current assets	28,601	61,697	512,567	-	-	-	-	-	-	-
Total current liabilities	11,186	15,001	12,477	=	=	-	-	-	-	-
Total non current liabilities	3,524	9,343	15,928	-	-	=	-	-	-	-
Community wealth/Equity	16,040	14,014	-	ı	-	-	-	-	ı	ı
<u>Cash flows</u>										
Net cash from (used) operating	29,301	14,932	152,328	67,553	350	-	-	51,258	53,872	56,512
Net cash from (used) investing	-	(34,437)	(263)	(92,487)	=	-	-	(47,149)	(49,554)	(51,982)
Net cash from (used) financing		-		- (2.4.22.2)	_	-	-	-	-	_
Cash/cash equivalents at the year end	29,301	9,796	161,861	(24,934)	350	=	-	4,109	8,428	12,958
Cash backing/surplus reconciliation										
Cash and investments available	27,788	12,340	15,704	=-		-	-			=-
Application of cash and investments	44,712	29,328	(5,207)	3,907	-	-	-	-	-	-
Balance - surplus (shortfall)	(16,924)	(16,988)	20,911	(3,907)	-	-	-	-	-	-
Asset management										
Asset register summary (WDV)	28,601	34,358	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	36,545	-	-	-	3,700	3,700	3,889	4,079
Renewal of Existing Assets	28,601	34,416	-	=	=	-	-	36,308	38,159	40,029
Repairs and Maintenance	28,601	34,416	=	11,550	-	-	7,972	7,972	8,379	8,789
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	0	0	0	0
Revenue cost of free services provided	-	-	=:		-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	=	=	-	13	13	14	14
Sanitation/sewerage:	-	-	=	-	-	-			-	- 1/
Energy:	-	-	-	-	-	-	14	14	15	16
Refuse:					1		39	39	41	43

#### Explanatory notes to MBRR Table A1 - Budget Summary

Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

# MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

- ♣ Note the Total Revenue on this table includes capital revenues (Transfers recognized capital) and so does not balance to the operating revenue shown on Table A4.
- ♣ Note that as a general principle the revenues for the Trading Services should exceed their expenditures. As already noted above, the municipality will be undertaking a detailed study of this function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure.

EC135 Intsika Yethu - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

EC135 Intsika Yethu - Table A2 Consoli	dated Bu	udgeted Finar	ncial Performa	ance (revenue	and expend	iture by stand	lard classific	ation)		
Standard Classification Description	Ref	2009/10	2010/11	2011/12	Cu	ırrent Year 2012/	13	2013/14 Mediu	m Term Revenu Framework	e & Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
Governance and administration		88,393	116,181	154,232	128,662	10,577	-	120,870	127,034	133,259
Executive and council		-	-	-	4,000	3,117	-	450	473	496
Budget and treasury office		88,393	116,181	154,232	124,662	7,460	-	120,420	126,561	132,763
Corporate services		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	417	146	-	3,525	3,705	3,886
Community and social services		-	-	-	417	146	-	3,525	3,705	3,886
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		273	-	-	57,586	-	-	47,825	50,264	52,727
Planning and development		273	-	-	105	-	-	35	36	38
Road transport		-	-	-	57,481	-	-	47,790	50,227	52,688
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	35,050	(7,846)	-	30,000	31,530	33,075
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	35,050	(7,846)	-	30,000	31,530	33,075
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	88,667	116,181	154,232	221,715	2,876	-	202,220	212,533	222,947
Expenditure - Standard										
Governance and administration		68,739	93,767	191,401	66,336	2,612	_	71,927	75,596	79,300
Executive and council		10,269	10,877	8,595	25,807	1,121	_	30,159	31,697	33,251
Budget and treasury office		27,814	40,599	120,722	28,817	-	-	27,313	28,706	30,112
Corporate services		30,655	42,290	62,083	11,713	1,491	-	14,455	15,192	15,937
Community and public safety		-	_	_	13,895	6,250	_	23,572	24,774	25,988
Community and social services		-	_	_	13,895	6,250	_	23,572	24,774	25,988
Sport and recreation		-	_	_	_	_	_	_	_	_
Public safety		-	_	_	_	-	_	-	-	-
Housing		-	_	_	_	-	_	-	-	-
Health		-	_	-	_	-	-	-	-	_
Economic and environmental services		3,004	8,422	6,596	22,191	1,275	_	29,572	31,080	32,603
Planning and development		-	_		4,140	-	_	8,327	8,752	9,181
Road transport		3,004	8,422	6,596	18,051	1,275	_	21,245	22,328	23,422
Environmental protection		-		_			_	_	_	_
Trading services		-	_	_	35,050	(7,846)	_	30,000	31,530	33,075
Electricity		_	_	_	-	- '	_	_	_	_
Water		_	_	_	35,050	(7,846)	_	30,000	31,530	33,075
Waste water management		-	_	_	-	-	_	-	-	-
Waste management		_	_	_	_	_	_	_	_	_
Other	4	_	_	_	_	_	_	-	_	_
Total Expenditure - Standard	3	71,743	102,190	197,996	137,472	2,291	_	155,071	162,980	170,966
Surplus/(Deficit) for the year		16,924	13,991	(43,764)	84,242	585	_	47,149	49,553	51,981

# MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality.

The following table is an analysis of the surplus or deficit for the electricity and water trading services.

EC135 Intsika Yethu - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Cı	urrent Year 2012/	13	2013/14 Mediu	m Term Revenu Framework	e & Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - Exco and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	4,000	3,117	-	450	473	496
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Planning and Development		-	-	-	57,481	-	-	47,790	50,227	52,688
Vote 5 - Community Services		-	-	-	417	146	-	3,525	3,705	3,886
Vote 6 - Budget and Treasury		88,393	116,181	154,232	124,662	7,460	-	120,420	126,561	132,763
Vote 7 - Local Economic Development		273	-	-	105	-	-	35	36	38
Vote 8 - Water Services		-	-	-	35,050	(7,846)	-	30,000	31,530	33,075
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	_
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	_
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	_
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	_
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	_
Total Revenue by Vote	2	88,667	116,181	154,232	221,715	2,876	-	202,220	212,533	222,947
Expenditure by Vote to be appropriated	1									
Vote 1 - Exco and Council		10,269	10,877	8,595	17,957	550	-	19,726	20,732	21,748
Vote 2 - Municipal Manager		-	-	-	7,850	571	-	10,433	10,965	11,502
Vote 3 - Corporate Services		30,655	42,290	62,083	11,713	1,491	-	14,455	15,192	15,937
Vote 4 - Infrastructure Planning and Development		3,004	8,422	6,596	18,051	-	-	21,245	22,328	23,422
Vote 5 - Community Services		-	-	-	13,895	6,250	-	23,572	24,774	25,988
Vote 6 - Budget and Treasury		27,814	40,599	120,722	28,817	-	-	27,313	28,706	30,112
Vote 7 - Local Economic Development		-	-	-	4,140	-	-	8,327	8,752	9,181
Vote 8 - Water Services		-	-	-	35,050	-	-	30,000	31,530	33,075
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	_
Vote 10 - [NAME OF VOTE 10]		-	_	_	_	-	_	-	-	_
Vote 11 - [NAME OF VOTE 11]		-	_	_	_	-	_	-	-	_
Vote 12 - [NAME OF VOTE 12]		-	-	-	_	-	_	-	-	_
Vote 13 - [NAME OF VOTE 13]		-	-	-	_	-	-	-	_	_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	_	_
Vote 15 - [NAME OF VOTE 15]		_	-	-	-	-	_	-	-	_
Total Expenditure by Vote	2	71,743	102,190	197,996	137,472	8,862	-	155,071	162,980	170,966
Surplus/(Deficit) for the year	2	16.924	13.991	(43,764)	84,242	(5,986)	_	47.149	49.553	51.981

# MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	·	Current Ye	ear 2012/13		2013/14 Mediu	m Term Revenue Framework	e & Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	1,618	3,402	3,713	4,500	350	-	-	4,850	5,097	5,347
Property rates - penalties & collection charges										-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	_	_	628	_	_	_	_	_	_	_
Service charges - sanitation revenue	2	_	_	1,773	_	_	_	_	_	_	_
Service charges - refuse revenue	2	273	376	498	100	213	_	_	600	631	661
Service charges - other	-	273	370	470	4,337	437			000	031	-
7		668	428	647	300	437			690	725	761
Rental of facilities and equipment											
Interest earned - external investments		1,553	693	860	300				200	210	220
Interest earned - outstanding debtors		91	523	373	100				250	263	276
Dividends received										-	-
Fines		71	113	251	600				1,500	1,577	1,654
Licences and permits		668	1,257	1,320	105				600	631	661
Agency services					1,200				3,300	3,468	3,638
Transfers recognised - operational		64,084	81,469	112,496	152,026				132,113	138,851	145,654
Other revenue	2	2,608	10,333	5,738	8,761	4,827	-	-	10,968	11,527	12,092
Gains on disposal of PPE			23	2						_	_
Total Revenue (excluding capital transfers and		71,634	98,617	128,297	172,328	5,827	-	_	155,071	162,979	170,965
contributions)			·								
Expenditure By Type											
Employee related costs	2	30,655	42,290	62,083	55,642	1,144	-	-	73,667	77,424	81,217
Remuneration of councillors		10,269	10,877	8,595	11,807	308			13,326	14,006	14,692
Debt impairment	3	2,819	7,062	1,738					500	526	551
Depreciation & asset impairment	2	-	-	36,545	-	-	-	-	3,700	3,889	4,079
Finance charges			4	525					250	263	276
Bulk purchases	2	-	352	2,871	6,000	(2,000)	-	-	-	-	-
Other materials	8	3,004	8,422	6,596	8,020					-	-
Contracted services		113	218	430	-	-	-	-	450	473	496
Transfers and grants		-	-	-	6,000	(2,000)	-	-	3,000	3,153	3,307
Other expenditure	4, 5	24,882	32,963	78,613	50,003	(1,878)	-	-	60,178	63,247	66,346
Loss on disposal of PPE						4				-	-
Total Expenditure		71,743	102,190	197,996	137,472	(4,426)	-	-	155,071	162,980	170,966
Surplus/(Deficit)		(109)	(3,573)	(69,699)	34,856	10,253	-	-	(0)	(0)	(0)
Transfers recognised - capital		17,033	17,564	25,935	31,461				35,042	36,829	38,634
Contributions recognised - capital	6	-	-	=	17,926	-	-	-	12,107	12,724	13,348
Contributed assets										-	-
Surplus/(Deficit) after capital transfers &		16,924	13,991	(43,764)	84,242	10,253	-	-	47,149	49,553	51,981
contributions										1	
Taxation										-	-
Surplus/(Deficit) after taxation		16,924	13,991	(43,764)	84,242	10,253	-	-	47,149	49,553	51,981
Attributable to minorities										-	-
Surplus/(Deficit) attributable to municipality		16,924	13,991	(43,764)	84,242	10,253	-	-	47,149	49,553	51,981
Share of surplus/ (deficit) of associate	7									-	_
Surplus/(Deficit) for the year		16,924	13,991	(43,764)	84,242	10,253	-	-	47,149	49,553	51,981

# MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

EC135 Intsika Yethu - Table A5 Consolidate	ed Bu	idgeted Capit	al Expenditu	re by vote, st	andard classi	ication and f	unding				
Vote Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediur	n Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Exco and Council			-	-	-	-		-	_	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		22 / 75	26,028	_	0.000	7.0/0	-	_	9,841	10.242	10,850
Vote 4 - Infrastructure Planning and Development		23,675	3,150	-	9,000	7,868	-	_	9,841	10,343	10,850
Vote 5 - Community Services		3,150 1,776	5,181	-	-	-	-	_	_	-	-
Vote 6 - Budget and Treasury		1,770		-		-	-	_	_	-	-
Vote 7 - Local Economic Development		-	=	-	-	-	-	_	-	-	-
Vote 8 - Water Services		-	-	-		-	-	_	-	-	_
Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	_	_	-	_
Vote 11 - [NAME OF VOTE 10]		-	-	-	-	-	-	_	_	_	-
Vote 12 - [NAME OF VOTE 11]		-	_	=	_	-	_	_	_	_	_
		-	_	=	_	_	_	_	_	_	_
Vote 13 - [NAME OF VOTE 13]		-	-			-	-	_	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	_	-	-	-
Vote 15 - [NAME OF VOTE 15]	_	-	-				-		-		-
Capital multi-year expenditure sub-total	7	28,601	34,358	-	9,000	7,868	-	-	9,841	10,343	10,850
Single-year expenditure to be appropriated	2								l		
Vote 1 - Exco and Council		-	=	=	_	=	_	-	-	=	_
Vote 2 - Municipal Manager		_	_	_	_	_	_	_	_	_	_
Vote 3 - Corporate Services		_	_	_	_	_	_	_	_	_	_
Vote 4 - Infrastructure Planning and Development		_	_	25,935	58,162	_	_	_	36,508	38,370	40,250
Vote 5 - Community Services		-	-		2,315	168	-	_	350	368	386
Vote 6 - Budget and Treasury		_	_	_		_	_	_	_	_	_
Vote 7 - Local Economic Development		_	_	_	4,910	(400)	_	_	450	473	496
Vote 8 - Water Services		_	_	_	-	- (,	_	_	_	-	-
Vote 9 - [NAME OF VOTE 9]		_	_	_	_	_	_	_	_	_	_
Vote 10 - [NAME OF VOTE 10]		_	_	_	_	_	_	_	_	_	_
Vote 11 - [NAME OF VOTE 11]		_	_	_	_	_	_	_	_	_	_
Vote 12 - [NAME OF VOTE 12]		_	_	_	_	_	_	_	_	_	_
Vote 13 - [NAME OF VOTE 13]		_	_	_	_	_	_	_	_	_	_
Vote 14 - [NAME OF VOTE 14]		_	_	_	_	_	_	_	_	_	_
Vote 15 - [NAME OF VOTE 15]		_	_	_	_	_	_	_	_	_	_
Capital single-year expenditure sub-total		_	_	25,935	65,387	(232)	_	_	37,308	39,210	41,132
Total Capital Expenditure - Vote		28,601	34,358	25,935	74,387	7,636		_	47,149	49,554	51,982
		20,001	34,330	23,733	74,307	7,030			47,147	47,554	31,702
Capital Expenditure - Standard											
Governance and administration		1,776	2,401	-	-	-	-	-	-	-	-
Executive and council										-	-
Budget and treasury office		1,776	2,216							-	-
Corporate services			185							-	-
Community and public safety		-	-	-	2,315	168	-	-	350	368	386
Community and social services					2,315	168			350	368	386
Sport and recreation										-	-
Public safety										-	-
Housing										-	-
Health										-	-
Economic and environmental services		23,675	28,807	25,935	72,072	6,313	-	-	11,757	12,357	12,962
Planning and development		23,675	28,807		4,910	(400)			450	473	496
Road transport				25,935	67,162	6,713			11,307	11,884	12,466
Environmental protection										-	-
Trading services			-	-	-	-	-	-	-	-	-
Electricity					-					-	-
Water										-	-
Waste water management										-	-
Waste management										-	-
Other	L	3,150	3,150							-	-
Total Capital Expenditure - Standard	3	28,601	34,358	25,935	74,387	6,481	-	-	12,107	12,724	13,348
Funded by:									1		
National Government		11,569	15,164	25,935	31,461				35,042	36,829	38,634
National Government Provincial Government		11,569		25,935	31,461				35,042	36,829	38,634
			1,630								
District Municipality Other transfers and grants		17.022	17.5/4		25.000						
Other transfers and grants		17,033	17,564	05.025	25,000				25.072	27.000	20 (01
Transfers recognised - capital	4	28,601	34,358	25,935	56,461	-	-	-	35,042	36,829	38,634
Public contributions & donations	5										
Borrowing	6										
Internally generated funds	Ш				17,926				12,107	12,724	13,348
Total Capital Funding	7	28,601	34,358	25,935	74,387	-	-	-	47,149	49,554	51,982

#### MBRR Table A7 - Budgeted Cash Flow Statement

EC135 Intsika Yethu - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediu	m Term Revenue Framework	e & Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		92,421	110,829	14,370	4,500	350			22,418	23,561	24,715
Government - operating	1			138,431	90,976				132,113	138,851	145,654
Government - capital	1				31,461				47,149	49,553	51,981
Interest		1,644	556	1,232	400				450	473	496
Dividends										-	-
Payments											
Suppliers and employees		(64,763)	(96,449)	(1,179)	(59,785)				(147,621)	(155,150)	(162,752)
Finance charges			(4)	(525)					(250)	(263)	(276)
Transfers and Grants	1								(3,000)	(3,153)	(3,307)
NET CASH FROM/(USED) OPERATING ACTIVITIES		29,301	14,932	152,328	67,553	350	i	-	51,258	53,872	56,512
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			23	38						_	_
Decrease (Increase) in non-current debtors										_	_
Decrease (increase) other non-current receivables										_	_
Decrease (increase) in non-current investments										_	_
Payments											
Capital assets			(34,460)	(301)	(92,487)				(47,149)	(49,554)	(51,982)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(34,437)	(263)	(92,487)	-	-	-	(47,149)	(49,554)	
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing										_	_
Increase (decrease) in consumer deposits										_	_
Payments										-	_
Repayment of borrowing										_	_
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	_	_	_		_	_	_	_	_	-
, ,	1	-					-				
NET INCREASE/ (DECREASE) IN CASH HELD		29,301	(19,505)	152,065	(24,934)	350	-	-	4,109	4,319	4,530
Cash/cash equivalents at the year begin:	2		29,301	9,796				-	0	4,109	8,428
Cash/cash equivalents at the year end:	2	29,301	9,796	161,861	(24,934)	350	-	-	4,109	8,428	12,958

#### MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

EC135 Intsika Yethu - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	29,301	9,796	161,861	(24,934)	350	=	-	4,109	8,428	12,958
Other current investments > 90 days		(1,513)	2,543	(146,158)	24,934	(350)	-	-	(4,109)	(8,428)	(12,958)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		27,788	12,340	15,704	-	-	-	-	-	-	-
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	_	_	-	-	_
Unspent borrowing		-	-	-	-	-	-		-	-	_
Statutory requirements	2									-	-
Other working capital requirements	3	(183,616)	(98,394)	(5,207)	-	-	-	-	-	-	-
Other provisions										-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	228,328	127,722		3,907					-	-
Total Application of cash and investments:		44,712	29,328	(5,207)	3,907	-	-	-	-	-	-
Surplus(shortfall)		(16,924)	(16,988)	20,911	(3,907)	-	-	-	-	-	-

EC135 Intsika Yethu - Table A9 Consolidated Asset Management

Delication   Del	EC135 Intsika Yethu - Table A9 Consolidate	d As	set Manageme	ent					1		
Outcome	Description	Ref	2009/10	2010/11	2011/12	Cu	ırrent Year 2012/	13	2013/14 Mediu		e & Expenditure
1   26.01   13.127   - 3.271   -   0.041   11.94   11.95   1	R thousand										
### Description of Processory			00.404	00.407		0/ 074			40.044	44.004	44.050
Melanscripe: Search		1	28,601	33,127	-		-	-			
BASSENGIAGO - Folder			-	-	-	31,461	-	_	10,041	10,553	11,070
### Missistance - Chem			-	_	-	-	-	=	_	_	_
Missacutor-Order				_	_						
bith-shockube			23 675	26.028			_	_			_
Community					_	31.461	_	_	10.041	10.553	11.070
Helitographics					_	-	_	_			386
International properties   6	,		-	=	_	-	-	-		-	-
Other assets			_	_	_	_	_	_	_	_	_
Agricultural Association		6	1,776	3,891	_	-	-	-	450	473	496
Total Services			_		_	4.910	_	_	_	_	_
Interplate	3		_	_	_		_	_	_	_	_
			=-	58	_	-	-	-	-	-	_
Antistructure - Stand Responsed   Antistructure - Other   An		2	28 601	34 416	_	_	_	_	36 308	38 150	40.029
Ministructure - Month		2	20,001	34,410							
Mainstrature - Shallon				_	_				30,300	30,137	40,027
### And Section Comparison Compar			_	_	_		_	_	_	_	_
### After Section   22.676   26.008			_	_			_	_	_	_	_
Interstructure			23.675	26.028			-		_	_	_
Community     3,150   -   -   -   -   -   -   -   -   -							-	-	36.308	38.159	40,029
Herbaga assets								_	-	-	0,027
Intesting propelles Other assists Agricultural Assests Biological assists Interapplies Dial Capital Exprending  Amendaturbure: Nature Assest Section of the State Section of the				-,	-		-	_	-	-	_
Other assets 6			_	-	_	_	-	_	_	_	_
Biological assets		6	1,776	5,181	-	-	-	-	-	-	-
Biological assets			_		_	_	_	_	_	_	_
Interspring			_	_	_	_	_	_	_	_	_
Total Capital Expenditure			_	58	_	_	_	_	_	_	_
### April   -   -   -   31,461   -   -   46,349   48,713   51,10   ### April   -   -   -   -   -   -   -   -   -	, v	١									
Montastructure - March M		4				04.44			44.040	40.740	54 400
### and the standards with a standard and the standards and the st			=	_	-	31,461	-	-	46,349	48,/13	51,100
### ### ### ### ### ### ### ### ### ##			-	_	-	-	-	-	-	-	-
### definition of the community			-	-	-	-	-	-	-	-	-
Infrastructure			47.250			-		-		-	-
Community							-	_			E1 100
Herflage assets					-	31,401	-	_			
Investment properties			0,300	0,299	-	-	-	=		300	300
Other assets   3,552   9,072   -   -   -   450   473   49   49   49   51   51   51   51   51   51   51   5			-	_	-		-	=		_	_
Agricultural Assets			2 552	0.072	-	-	-	_			404
Biological assets			3,332	7,072	_	4.010	_	_	430	4/3	470
Intragaples			-	-	-	4,910	-	-	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)   5   28,001   34,358   -     -     -     -     -       -			-	11/		-	-	_	_	_	_
ASSET REGISTER SUMMARY - PPE (WDV)  Infrastructure - Road transport  Infrastructure - Electricity  Infrastructure - Sanitation  Infrastructure - Water  Infrastructure - Vance  Investment properties  Investment propert		2	- E7 202			2/ 271		=	47 140	40.554	E1 002
Infrastructure - Road transport Infrastructure - Water Ministructure - Water Infrastructure - Other - Other Infrastructure - Other - Other Infrastructure - Other - Other - Other Infrastructure - Other -		_	37,202	07,343		30,371			47,149	49,334	31,962
Infrastructure - Exercitary   Infrastructure - Water		5									
Infrastructure - Valler Infrastructure - Community										-	-
Infrastructure - Sanitation Infrastructure - Other - Other Infrastructure - Other - Oth										-	-
Infrastructure - Other - Other - Other Assets Investment properties			00.475	0, 000						-	-
Infrastructure			23,675	26,028						-	-
Community			00.475	07.000						-	-
Heritage assets					-	-	-	-	-	-	-
Investment properties			3,150	3,150						-	-
Other assets										<del>-</del>	-
Agricultural Assets			177/	E 101	-	-	-	-	-	_	-
Biological assets										-	-
Intangibles			-	-				-			
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)   5   28,601   34,358   -   -   -   -   -   -   -   -   -			-	-							
EXPENDITURE OTHER ITEMS		5	28 KN1	34 320							-
Depreciation & asset impairment   Sepairs and Maintenance by Asset Class   S		J	20,001	J4,338	_	-	_	_	<del>-</del>	_	<del>-</del>
Repairs and Maintenance by Asset Class   3   28,601   34,416   -   11,550   -   -   7,772   8,379   8,78     Infrastructure - Road transport   -   -   -   6,800   -   -   -   -   -   -     Infrastructure - Stantation   -   -   -   -   -   -   -   -   -					0				0.3	2.2	
Infrastructure - Road transport			-		36,545	-	-	-			4,079
Infrastructure - Vater		3	28,601	34,416	-		-	-		8,379	8,789
Infrastructure - Water			=	-	=	6,800	-	_		_	-
Infrastructure - Sanitation         -<			=	-	=	=	-	_		_	-
Infrastructure - Other   23,675   26,028   -   -   -   -   -   -   -   -   -			-	-	-	-	-	_	_	_	_
Infrastructure			22 / 75	27,020	-	-	-	-	_	_	
Community						4 000		-			
Heritage assets					-	0,800	-	_	_	_	
Investment properties			3,150	3,150	-	-	-	_	_	_	l .
Other assets         6,7         1,776         5,239         -         4,750         -         -         7,972         8,379         8,78           TOTAL EXPENDITURE OTHER ITEMS         28,601         34,416         36,545         11,550         -         -         11,672         12,268         12,86           Renewal of Existing Assets as % of total capex         50.0%         51.0%         0.0%         0.0%         0.0%         0.0%         77.0%         77.0%         77.0%         77.0%           Renewal of Existing Assets as % of depreen"         0.0%         0.0%         0.0%         0.0%         0.0%         981.3%				_		_	- [	Ī .		Ī .	l
TOTAL EXPENDITURE OTHER ITEMS         28,601         34,416         36,545         11,550         -         -         11,672         12,268         12,86           Renewal of Existing Assets as % of total capex         50,0%         51.0%         0.0%         0.0%         0.0%         0.0%         77.0%         77.0%         77.0%           Renewal of Existing Assets as % of depreen"         0.0%         0.0%         0.0%         0.0%         0.0%         981.3%         981.3%         981.3%           R&M as a % of PPE         100.0%         55.8%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%		6.7	1 776	5 230		4 750		_		8 370	8,789
Renewal of Existing Assets as % of total capex         50.0%         51.0%         0.0%         0.0%         0.0%         0.0%         77.0% <td>TOTAL EXPENDITURE OTHER ITEMS</td> <td>0, 7</td> <td></td> <td></td> <td>36,545</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>12,869</td>	TOTAL EXPENDITURE OTHER ITEMS	0, 7			36,545			-			12,869
Renewal of Existing Assets as % of deprecn"         0.0%         0.0%         0.0%         0.0%         0.0%         981.3%         981.3%           R&M as a % of PPE         100.0%         55.8%         0.0%         0.0%         0.0%         0.0%         0.0%         0.0%							0.571	0.771			
R&M as a % of PPE 100.0% 55.8% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%											
Tellewal alsu norm as a 10 U FFE 200.076 200.076 0.076 0.076 0.076 0.076 0.076 0.076 0.076 0.076 0.076 0.076 0.076											
	Nenewai anu καινί as a 70 Ul PPE	L I	200.076	200.076	U.U76	0.0%	U.U76	U.U76	U.U%	U.U76	0.076

#### The budget process

The Medium Term Revenue and Expenditure Framework (MTREF) specify a 3-year systematic expenditure and revenue plans for Intsika Yethu Municipality. The MTREF process is designed to match the overall resource envelope, estimated through 'top-down' macroeconomic and fiscal policy processes, with the bottom-up estimation of the current and medium-term cost of existing departmental plans and expenditure programmes

This process further allows the Council to:

Strengthen and evaluate the alignment between medium and long-term plans and funding proposals Revise its policy priorities, macroeconomic framework and resource envelope Evaluate departmental plans and allocate available resources in line with policy priorities Obtain the required authority from Council to spend [service delivery]

Align parameter setting with budget outcomes and resource allocations.

The purpose of the 2013/14 budget process will be the completion of a medium-term revenue and expenditure framework that share out resources in line with Council's policy priorities for the next 3 years. The chapter further explains how all this will be achieved.

#### Matching policy priorities and resources

Deciding and agreeing on the best allocation of scarce resources to fund Council's many social, economic and political goals is the main purpose of the budget process.

Drafting these three-year plans will guide the policy prioritisation and budgeting process for the 2013/14 MTREF.

Formulating an MTREF that has a three-year outlook will be put together by various role-players who interact at various stages of the budget process that is illustrated in diagram 1:

Formulating an MTREF differs from annual budgeting. In annual budgeting, the amount allocated to spending programmes is adjusted incrementally, with hardly any alignment to policy priorities. An MTREF provides the "linking framework" that allows expenditures to be "driven by policy priorities and disciplined by budget realities". — refer to the IDP.

#### Medium term policy review

The budget process starts early in the year with a review of the IDP and budget processes of the previous year, the budget parameters are set in August 2012 with the Municipal Manager and Heads of Departments.

Additional resources for funding new priorities arise from a review of the overall budget framework, including fiscal policy considerations, overall spending growth, inflation assumptions, and debt interest projections [if applicable at this stage].

The resource envelope that funds the new priorities consists of the two outer forecast years of the 2010 MTREF. This is the starting point for the new budget and planning process and is used as a basis to determine the MTREF allocation for the period 2013/14 to 2015/16.

The allocation of resources to the different clusters will be largely determined by Council's funding formula, which is reviewed during the process of developing the MTREF/Budget and will take into account the various clusters responsibilities for service delivery.

The timeline for critical budget decisions in the policy review stage of the process is outlined in table 1.

#### Process plan timeline

July – August	Previous IDP and budget process plan review and also table in the council timetable for preparation of coming year's annual budget
September	Parameter setting
October	Consideration of the revision of the Council's establishment plan – meeting the HR capacity needs and the cost application of such capacity [functions to be considered]
November to January	Aligning the budget to Council priorities, assess current year's budget performance, table assessment report in Council, assess current year's budget performance and submit report to mayor and municipality
February	Consolidation of budget and macro summary
March	Tabling the Draft Budget to Council and make public the draft budget and invite submissions from the community, provincial treasury and others
Before 31 May	Respond to submission and revise draft budget for coming year
31 May	Consider approval of budget for coming year and attendant resolutions
June	Final Budget will be approved and submitted to the National Treasury and other spheres of government

#### **MTREF** budget proposals

#### **Budget Principles**

Budgeting within the Medium Term Revenue and Expenditure Framework is based on a set of core principles that relate to:

Fiscal policy and the budget framework Policy priorities and public expenditure Political oversight of the budget process Budgeting for service delivery

#### Fiscal policy and the budget framework

Medium-term spending plans of the various clusters for the period 2013/14 to 2015/16 will be prepared within the context of Council's macroeconomic and fiscal framework.

As part of a three-year rolling budget process, the budget framework is revised each year.

Additional resources for new expenditure will form part of the macroeconomic forecast. Growth in the MIG allocation is important if Council is to meet the objectives established in the IDP.

The MTREF set out in the 2013/14 budget will define the budget baseline for the 2014 MTREF. The various role-players will have to examine the fiscal implications of new spending pressures and match them to available resources.

#### Policy priorities and public expenditure

Strengthening the link between Council priorities and expenditure is at the core of medium-term budgeting. Expenditure allocation translates policy priorities into the delivery of services to communities, and is therefore a key tool for accomplishing Council's goals.

#### Political oversight of the Budget Process

The key to strengthening the link between priorities and spending plans lies in enhancing political oversight of the budget process.

Political oversight of the budget process is essential to ensure that:

The political executive is responsible for policy and prioritization

Policy priorities are linked to cluster spending plans and the delivery of quality services

The Budget process commences with parameter, policy assessment and formulation.

Budgeting is primarily about the choices and trade-offs that Council has to make in deciding how to meet the agreed set of policy objectives through better service delivery. Political oversight of the budget process allows Council to manage the tension between competing policy priorities and fiscal realities.

#### **Budgeting for service delivery**

Strengthening the link between Council's priorities and spending plans is not an end in itself. The goal is to improve delivery of services and ultimately the quality of life of people throughout the municipality.

Better budgeting at mentioned in the introduction leads to enhanced service delivery. In particular, integrated planning, budgeting and monitoring of service delivery performance strengthen the link between the services that departments provide and the benefits and costs of these services. It is important to emphasise the role of performance management which serve to monitor performance against measurable performance objectives that are informed by service delivery

Measurable objectives are defined as specific, quantifiable results or outcomes that can be achieved within a foreseeable time period. They serve as a roadmap for achieving the institutions goals and define the actual impact on the municipality rather than focussing on the level of effort that is expended. They are tools to assess the effectiveness of an institutions performance and the value added to the municipality.

targets as captured in the various sector plans and subscribed to by the four clusters.

#### **BUDGET PROCESS PLAN**

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR
NEXT YEAR	NEXT YEAR
JULY	JULY
Review the IDP and Budget processes undertaken for the previous year budget preparation, and adapt the processes to address deficiencies, develop improvements and ensure integration of processes for the "NEXT 3 YEARS" budgets.	
Document the updated process and circulate to Councillors and	

Management for adoption.	
Establish the schedules for the next cycle – 3 year templates.	
Ensure technical systems, procedures and standardised documentation are in place.	
Review external mechanisms for possible changes to agreements impacting on next budget. An example being water service provider agreements – causing budget impacts.	
Advise Auditor General of bank accounts including type, number opening and closing balances.	

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR
NEXT YEAR	NEXT YEAR
AUGUST	1.1.1.1.1 AUGUST
Based on financial statements of the previous year and performance	
review, determine the financial position of the municipality and assess its	
financial capacity and potential impacts on future strategies and budgets.	
Present the budget process plan to the HOD meeting.	
The present budget process plan to Council and adopted by Council on the 27 August.	

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR
NEXT YEAR	NEXT YEAR
SEPTEMBER	SEPTEMBER
Advertise the budget process and schedules – no later than 1 September.	
The Council to establish the future directions and priority areas for the municipality to guide the budget allocations.	
Set parameters for the next 3 years based on market trends and other information available:	
<ul> <li>Tariff increases</li> <li>Salary increases</li> <li>General expenses</li> <li>Repairs and Maintenance</li> <li>Key Changes to be reflected considering all strategies and studies (including institutional study)</li> <li>Develop priority areas</li> <li>Reflect on all factors that could potentially impact on future budgets</li> </ul>	
Confirm existing and set new policy priorities for next three years.	
Determine the funding / revenue envelope potentially available for next three years.	
Each Cluster Champion to submit to the finance department all funding available to the cluster for the next three years, from both National and Provincial (DoRA). This could for example include:    Infrastructure Grants (MIG/Dwaf/Cmip/Cbpwp)   Recurrent Grants (FMG/MSIG/MSP)   Equitable Share   Other (Disaster Management/LED/HIV-aids)  NB – funding identified is to be as per local government financial year and not National financial year.	

Determine the most likely financial outlook and identify need for changes	
to fiscal strategies.	
Refine funding policies including tariff structures, if necessary.	

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR
NEXT YEAR	NEXT YEAR
OCTOBER	OCTOBER
National Regulators (e.g. NER, F&FC) review and update pricing strategies for next three years.	
National Government determines co-ordinated pricing regime for next three years.	
Municipalities receive other inputs from National and Provincial Government and other bodies on factors influencing the budget – reference to legislation and completed studies	
Prepare drafts for IDP and the capital and operational plans with cost and revenue estimates.	
HOD's to assess the Human Resource component of the operating budget for the next year and for the two following years and make submissions to the finance department. Submissions would include full motivations for each post and assessments must take into consideration all known studies, establishment plan [organogram] and any other future developments over the next three years that would require a provision for costing.	
The submissions on HR would then be considered by the Municipal Manager in	

consultation with each HOD, to be facilitated by the finance department.	
The submissions on the HR component of the budget to be provided to the HR department. The HR department would then be responsible for determining the costs associated with the submissions. This information is then be captured by the team.	
HR to also calculate required budget amount for the Leave Gratuity Fund	
Analyse current budget in anticipation of an adjustments budget for the current year.	

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR
NEXT YEAR	NEXT YEAR
NOVEMBER	NOVEMBER
Departments are to scientifically determine operating income/costs linked to the budget for the <b>next three years</b> under the budget categories:	
General expenses;	
Repairs and maintenance;	
Capital outlay;	
Financing charges;	
Depreciation (in conjuction with Administration).	
The finance department will be instrumental in determining budget figures for:	
Insurance;	
Interest and Redemption;	

Entertainment Allowances; Provision for Bad Debts; Interest earned; Commission on Levy Collection. These costs are to be submitted to the finance department for inclusion in a line item budget designed for three years, the templates will be provided by the finance department. Departments to consider projections on past performance and adjusted for known factors, known commitments (eg backlogs) and asset maintenance requirements. Adjust plans to align with resources available and policy priorities. Finalise preliminary options for IDP and budget for next three years. Departments to submit text summaries for each cost/functional centre on what is contained in the operating budget, what are the major changes, what are the major functions of the department and, what the key objectives/measurable outputs are. The finance department will circulate internal and external project funding balances as at 31 October to all clusters. Clusters are to assess expenditure patterns, with the Cluster Champs reporting on progress made, levels of expenditure achieved, what is expected and highlight problem areas to feed into the strategic cession discussions which will take place in approximately January of the next year. Clusters are also to reflect on any other funding, which is to be received during the remaining 7 months of the year. The financial model is to be cleared in order to allow for future year

inputs.	
Administration Office with Finance to confirm dates for Council meetings for the next calendar year in order to ensure legislative compliance	
Submit adjustments budget for current year to Council.	

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR
NEXT YEAR	NEXT YEAR
DECEMBER	DECEMBER
The submissions are to be consolidated by the finance department with all working papers that would have been submitted in support of the proposed operating budget.	
The finance department will keep a central file on all budget assumptions.	
Submit adjustments budget to National Treasury.	

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR				
NEXT YEAR	NEXT YEAR				
JANUARY	JANUARY				
Continue finalisation of detailed plans and budgets.					

National and Provincial accounting officers finalise any adjustments to
projected allocations for next three years. Cluster champions to be
aware of this in case of changes to funding windows
Conduct and assess mid year review of current budget for impacts on
budgets for next three years. Also incorporate any changes from
National and Provincial governments on three-year allocations.
Review tariffs and charges and develop options for changes to be
included in draft budget.
moduce in didit budgeti
Incorporate changes in preliminary budget and IDP proposals to take
account of assessment from mid-year review and consultations on
tariffs.
Assessment of project balances to be done from the November review.
The finance department to determine the allocations for projects to be
financed from internal funding for the next three years. The allocation
to be split between Intsika Yethu Municipality as well as cluster.
, a company of the co
A summary of all funding available is to be made available to Council
and Intsika Yethu Municipality's Clusters.
Document all material changes in allocations from the previous financial
year budget.

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR						
NEXT YEAR	NEXT YEAR						
FEBRUARY	FEBRUARY						
Finalise detailed draft budget in uniform formats.							

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR
NEXT YEAR	NEXT YEAR
MARCH	MARCH
Council receives budget and IDP updates.	
The budget presented to the Council includes a high level summary and is supported by the budget-forecasting model and reflects over a period of three years.  Submit tabled budget to National Treasury.	
Forward copy of budget to National and Provincial Governments for review, both electronically and in printed format.	
Integrate and align the budget and IDP documentation.	
Finalise budget for next three years in prescribed formats.	
Council adopts budget.	
Mayor tables the budget in Council by 1 April. [Legislative compliance]	
Finalise budget for next three years in prescribed formats.  Council adopts budget.  Mayor tables the budget in Council by 1 April. [Legislative]	

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR
NEXT YEAR	NEXT YEAR
APRIL	APRIL
Council debates budget and updated IDP.	
Advertise budget, inviting comments and undertake community consultation on budget.	
Receive and analyse additional inputs from community and National and Provincial Governments.	
Incorporate feedback from community and national and provincial governments, and if required revise the budget previously tabled to Council.	
Assess impacts on budget from third quarter results of the current financial year and if necessary revise the budget tabled in Council.	

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR
NEXT YEAR	NEXT YEAR
MAY	MAY
Mayor tables revised budget and IDP incorporating community input in Council – no later than 31 May.	
Municipal Council approves budget and IDP by 1 <sup>st</sup> June.	
[Budget for current year and notes budget projections for the two years thereafter]	
Complete the Annexures required by National Treasury and submit in flat file format to the National Data Base for Local Government Budgets.	
Appoint company to design and print the budget for public distribution.	
Advise National & Provincial Treasury & Auditor General of banking details	

ACTIVITIES RELATING TO NEW BUDGET FOR THE	INTEGRATED DEVELOPMENT PLAN FOR					
NEXT YEAR	NEXT YEAR					
JUNE	JUNE					
Publish tariffs for 2012/2013 in Provincial Gazette and Local Newspapers.						
Publish budget and forward copy of approved budget to National and Provincial Government.						
Budgets are to be received from the design house and distributed						

	internally to Councillors and Officials.	n	nally to Councillors and Officials.
	Budgets are to be sent to the relevant National and Provincial Departments for noting.		
	Publish the Budget on the Municipal website.	S	sh the Budget on the Municipal website.
	Advise Auditor General of bank accounts including type, number opening and closing balances.		
I			

#### Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality target, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

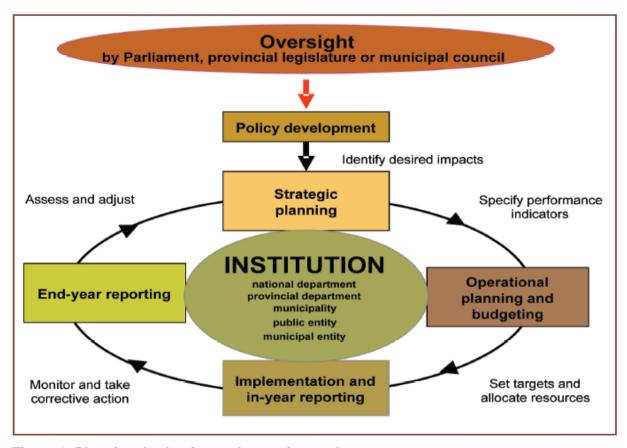
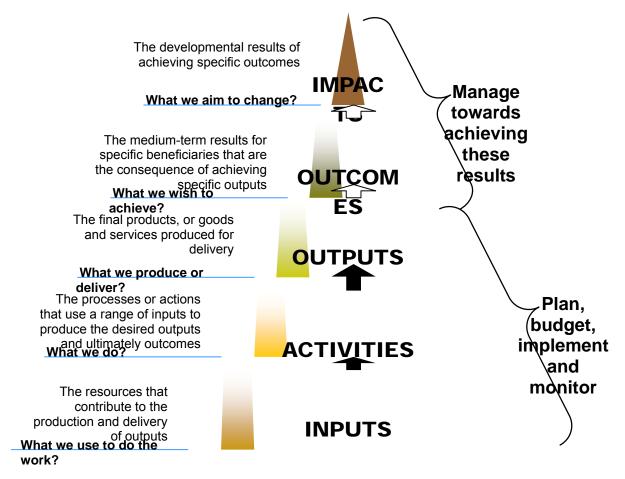


Figure 1 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- · Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the *Framework of Managing Programme Performance Information* issued by the National Treasury:



#### **Definition of performance information concepts**

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

#### Providing clean water and managing waste water

The Municipality is the Water Services Authority for the entire municipality in terms of the Water Services Act, 1997 and acts as water services provider.

The Department of Water Affairs conducts an annual performance rating of water treatment works, presenting a Blue Drop or Green Drop award respectively to potable water treatment works and waste water treatment works that meet certain criteria of excellence.

The following is briefly the main challenges facing the Municipality in this regard:

- ♣ The infrastructure at most of the waste water treatment works is old and insufficient to treat the increased volumes of waste water to the necessary compliance standard;
- ♣ Shortage of skilled personnel makes proper operations and maintenance difficult;

The following are some of the steps that have been taken to address these challenges:

♣ The Division is working in consultation with the Department of Water Affairs to address catchment management.

#### Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

The following table is a detailed analysis of the Municipality's borrowing liability.

## MBRR Table SA 17 - Detail of borrowings

EC135 Intsika Yethu - Supporting Table	SA17 Bo	orrowing								
Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Cı	urrent Year 2012	13	2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +: 2015/16
Parent municipality Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
<u>Entities</u>									1	
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
<u>Entities</u>									1	
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives Other Securities										
Other Securities Entities sub-total	1	-	-	_	-	-	-	-	-	-
Total Unspent Borrowing	1	_	_	_	_	_	_	_	_	
rotal offsperit boffowing	1 1	-	-	-	-	-	_		ı -	-

#### MBRR Table SA 18 - Capital transfers and grant receipts

EC135 Intsika Yethu - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Cı	ırrent Year 2012/	13	2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:	1, 2				_	-				
Operating Transfers and Grants										
National Government: Local Government Equitable Share		58,358	71,276		116,976	-	-	114,310	131,347	163,26
Local Government Equitable Share Finance Management Municipal Systems Improvement Integrated National Electrification Programme EPWP Incentive		56,858 1,000 500	69,276 1,250 750		88,676 1,500 800 25,000 1,000			99,870 1,550 890 11,000 1,000	116,201 1,600 934 11,561 1,051	147,41 <sup>9</sup> 1,650 96 12,12 <sup>9</sup> 1,100
Other transfers/grants [insert description]										
Provincial Government:		-	1,630	_	-	-	_	-	-	_
IEC Project		-	1,630							
District Municipality:  Chris Hani District-Water Services Department		4,829 4,829	5,705 5,705		35,050 35,050	(78,461) (78,461)	-	30,000 30,000	31,530 31,530	33,075 33,075
Other grant providers:  LG SETA; LED Grant;		17,930 17,930	2,857 2,857	_	-	-	-	-	-	-
Total Operating Transfers and Grants	5	81,117	81,469	-	152,026	(78,461)	-	144,310	162,877	196,341
Capital Transfers and Grants										
National Government:		_	17,564	_	31,461	-	_	35,042	38,883	41,631
Municipal Infrastructure Grant (MIG)			17,564		31,461			35,042	38,883	41,631
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	_	-	-	-	-	-	_
Other capital transfers/grants [insert description]										
District Municipality: Chris Hani District-Water Services Department		-	-	-	-	1	-	-	-	-
Other grant providers:  LG SETA; LED Grant;		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	17,564	-	31,461	ı	1	35,042	38,883	41,63
TOTAL RECEIPTS OF TRANSFERS & GRANTS		81,117	99,033	_	183,487	(78,461)	-	179,352	201,760	237,972

#### **Cash Flow Management**

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

- · Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and

• Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

### MBRR Table A7 - Budget cash flow statement

EC135 Intsika Yethu - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ear 2012/13		2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		92,421	110,829	14,370	4,500	350			22,418	23,561	24,715
Government - operating	1			138,431	90,976				132,113	138,851	145,654
Government - capital	1				31,461				47,149	49,553	51,981
Interest		1,644	556	1,232	400				450	473	496
Dividends										-	-
Payments											
Suppliers and employees		(64,763)	(96,449)	(1,179)	(59,785)				(147,621)	(155,150)	(162,752
Finance charges			(4)	(525)					(250)	(263)	(276
Transfers and Grants	1		` '	` ´					(3,000)	(3,153)	(3,307)
NET CASH FROM(USED) OPERATING ACTIVITIES		29,301	14,932	152,328	67,553	350	-	-	51,258	53,872	56,512
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			23	38						_	_
Decrease (Increase) in non-current debtors										_	_
Decrease (increase) other non-current receivables										_	_
Decrease (increase) in non-current investments										_	_
Payments											
Capital assets			(34,460)	(301)	(92,487)				(47,149)	(49,554)	(51,982
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(34,437)	(263)	(92,487)	-	-	-	(47,149)	(49,554)	(51,982
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans										-	-
Borrowing long term/refinancing										_	_
Increase (decrease) in consumer deposits										_	_
Payments											
Repayment of borrowing										-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	T	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		29,301	(19,505)	152,065	(24,934)	350	_	_	4,109	4,319	4,530
Cash/cash equivalents at the year begin:	2	,,,,,,	29,301	9,796	, ,,	,		_	0	4,109	8,428
Cash/cash equivalents at the year end:	2	29,301	9,796	161,861	(24,934)	350	_	_	4,109	8.428	12,958

#### MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

EC135 Intsika Yethu - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	29,301	9,796	161,861	(24,934)	350	=	-	4,109	8,428	12,958
Other current investments > 90 days		(1,513)	2,543	(146,158)	24,934	(350)	=	-	(4,109)	(8,428)	(12,958)
Non current assets - Investments	1	-	-	-	-	-	=	-	-	-	-
Cash and investments available:		27,788	12,340	15,704	-	-	-	-	-	-	-
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-		-	-	-
Statutory requirements	2									-	-
Other working capital requirements	3	(183,616)	(98,394)	(5,207)	-	-	-	-	-	-	-
Other provisions										-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	228,328	127,722		3,907					-	-
Total Application of cash and investments:		44,712	29,328	(5,207)		-	-	-	-	-	-
Surplus(shortfall)		(16,924)	(16,988)	20,911	(3,907)	-	-	-	-	-	-

# $\ensuremath{\mathsf{MBRR}}$ SA10 – Funding compliance measurement MBRR SA19 - Expenditure on transfers and grant programmes

EC135 Intsika Yethu - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Cı	ırrent Year 2012/	13	2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +: 2015/16
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		58,358	71,276	_	116,976	_	_	114,310	131,347	163,266
Local Government Equitable Share		00,000	71,270		110/770			111/010	101/017	100,20
Local Government Equitable Share		56,858	69,276		88,676			99,870	116,201	147,41
Finance Management		1,000	1,250		1,500			1,550	1,600	1,650
Municipal Systems Improvement		500	750		800			890	934	967
Integrated National Electrification Programme EPWP Incentive					25,000 1,000			11,000 1,000	11,561 1,051	12,127
Other transfers/grants [insert description]					1,000			1,000	1,031	1,102
-										
Provincial Government:		-	1,630	-	-	-		-	-	-
IEC Project		-	1,630							
District Municipality:		4,829	5,705	-	35,050	(78,461)	-	30,000	31,530	33,075
Chris Hani District-Water Services Department		4,829	5,705		35,050	(78,461)		30,000	31,530	33,075
Other grant providers:		898	2,857	-	-	-	-	-	-	-
LG SETA; LED Grant;		898	2,857							
Total operating expenditure of Transfers and Grants	:	64,084	81,469	-	152,026	(78,461)	-	144,310	162,877	196,341
Capital expenditure of Transfers and Grants										
National Government:		17,033	17,564	_	31,461	_	_	35,042	38,883	41,631
Municipal Infrastructure Grant (MIG)		17,033	17,564		31,461			35,042	38,883	41,631
Other capital transfers/grants [insert desc]										
Provincial Government:		_	-	_	_	1	_	_	_	
Trovincial Government.		_			_	_		_	_	
Other capital transfers/grants [insert description]										
District Municipality:		_	_	_	_	-	_	_	_	-
Chris Hani District-Water Services Department		-			-	_			_	
<b>,</b>										
Other grant providers:	1	_	_	_	_	_	_	-	_	_
LG SETA; LED Grant;										
Total capital expenditure of Transfers and Grants		17,033	17,564	-	31,461	-	-	35,042	38,883	41,631
TOTAL EXPENDITURE OF TRANSFERS AND GRANT	ΓS	81,117	99,033	-	183,487	(78,461)	-	179,352	201,760	237,97

## MBRR SA22 - Summary of councillor and staff benefits

EC135 Intsika Yethu - Supporting Table SA2	0 Rec	onciliation of	transfers, gra	ant receipts a	nd unspent fo	unds		1		
Description	Ref	2009/10	2010/11	2011/12	Cu	rrent Year 2012/	13	2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		58,358	71,276		116,976			114,310	131,347	163,266
Conditions met - transferred to revenue		58,358	71,276	-	116,976	-	-	114,310	131,347	163,266
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year								30.000	31.530	33,075
Current year receipts								30,000	31,530	33,075
Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities		-	-	-			-	30,000	31,530	33,075
Other grant providers:										
Balance unspent at beginning of the year Current year receipts										
Conditions met - transferred to revenue		-	-	_	-	-	-	_	_	_
Conditions still to be met - transferred to liabilities		-	-	-	-	_	-	-	-	-
Total operating transfers and grants revenue	+	58,358	71,276	-	116,976	_	-	144,310	162,877	196,341
Total operating transfers and grants revenue  Total operating transfers and grants - CTBM	2	56,336	71,270		110,770			144,310	102,077	170,341
The state of the s	_		_		_			_	_	_
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		17,033	17,564		31,461			35,042	38,883	41,631
Conditions met - transferred to revenue		17,033	17,564	-	31,461	-	-	35,042	38,883	41,631
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year			4 (00							
Current year receipts		-	1,630							
Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities		_	1,630	-	-	-	-	-	-	-
District Municipality:  Balance unspent at beginning of the year										
		4,829	5,705		35,050	(78,461)				
Current year receipts Conditions met - transferred to revenue		4,829	5,705	_	35,050	(78,461)	-	_	_	-
Conditions still to be met - transferred to liabilities		4,029	5,705	-	35,050	(70,401)	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		898	2,857							
Conditions met - transferred to revenue		898	2,857	_	-	_	_	_	_	_
Conditions still to be met - transferred to liabilities		376	2,007	_	-			_	_	_
Total capital transfers and grants revenue		22,759	27,756	_	66,511	(78,461)	-	35,042	38,883	41,631
Total capital transfers and grants - CTBM	2	22,137	27,730		- 00,311	(70,401)		33,042	30,003	41,031
							_			
TOTAL TRANSFERS AND GRANTS REVENUE		81,117	99,032	-	183,487	(78,461)	-	179,352	201,760	237,972
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

## MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref		Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Packag
		No.				Bonuses	benefits	
Rand per annum				1.				2.
Councillors	3							
Speaker	4							.
Chief Whip								
Executive Mayor								.
Deputy Executive Mayor								
Executive Committee								
Total for all other councillors			8,386,200		3,420,968			11,807,1
Total Councillors	8	-	8,386,200	-	3,420,968			11,807,1
Senior Managers of the Municipality	5							
Municipal Manager (MM)	5		/ OF 00/	104 205	212.014			1 042 0
			625,826	104,305	312,914			1,043,0
Chief Finance Officer			563,381	93,897	281,691			938,9
ist of each offical with packages >= senior manager								
			563,381	93,897	281,691			938,9
			563,381	93,897	281,691			938,9
			563,381	93,897	281,691			938,9
			563,381	93,897	281,691			938,9
								l .
Total Senior Managers of the Municipality	8,10	-	3,442,731	573,790	1,721,369	-		5,737,89
A Handing for Fook Fully.	1,7							
A Heading for Each Entity  List each member of board by designation	6,7							
List cach member of board by designation								
Total for municipal entities	8,10	-	_	_	-	-		
rotarior municiparentities	8,10	-	_	-	_	_		
FOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE								<u> </u>
REMUNERATION	10	-	11,828,931	573,790	5,142,337	-		17,545,0
•		1						

## MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	Ref		2011/12		Cu	rrent Year 2012	/13	Bu	dget Year 2013	/14
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		42			42			42	42	42
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6			6			6	6	6
Other Managers	7				13			13	13	13
Professionals		4	4	-	28	28	-	30	30	3
Finance		4	4		4	4		5	5	
Spatial/town planning										
Information Technology										
Roads					5	5		6	6	3
Electricity										
Water										
Sanitation										
Refuse										
Other					19	19		19	19	
Technicians		-	-	-	107	107	-	114	114	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity					1	1		1	1	
Water										
Sanitation										
Refuse										
Other					106	106		113	113	
Clerks (Clerical and administrative)					49	49		49	49	
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	52	4	-	245	184	ı	254	254	64
% increase					371.2%	4,500.0%	-	3.7%	38.0%	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

## MBRR SA25 - Budgeted monthly revenue and expenditure

EC135 Intsika Yethu - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description R	Ref						Budget Ye	ar 2013/14						Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
Property rates		404	404	404	404	404	404	404	404	404	404	404	404	4,850	5,097	5,347
Property rates - penalties & collection charges													-	-	-	-
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse revenue		50	50	50	50	50	50	50	50	50	50	50	50	600	631	661
Service charges - other													-	-	-	-
Rental of facilities and equipment		58	58	58	58	58	58	58	58	58	58	58	58	690	725	761
Interest earned - external investments		17	17	17	17	17	17	17	17	17	17	17	17	200	210	220
Interest earned - outstanding debtors		21	21	21	21	21	21	21	21	21	21	21	21	250	263	276
Dividends received													-	-	-	-
Fines		125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,577	1,654
Licences and permits		27	27	27	27	27	27	27	27	27	27	27	302	600	631	661
Agency services		275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,468	3,638
Transfers recognised - operational		45,631				43,241				43,241			_	132,113	138,851	145,654
Other revenue		914	914	914	914	914	914	914	914	914	914	914	914	10,968	11,527	12,092
Gains on disposal of PPE													_	_	_	_
Total Revenue (excluding capital transfers and contribu	utio	47,521	1,890	1,890	1,890	45,131	1,890	1,890	1,890	45,131	1,890	1,890	2,165	155,071	162,979	170,965
		•		·	•		·			·						
Expenditure By Type		( 400	( 400	( 400		/ 400	( 100		( 400	( 400				70 //7	77.404	04.047
Employee related costs		6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,149	73,667	77,424	81,217
Remuneration of councillors		1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,116	13,326	14,006	14,692
Debt impairment								500					-	500	526	551
Depreciation & asset impairment												3,700		3,700	3,889	4,079
Finance charges		21	21	21	21	21	21	21	21	21	21	21	21	250	263	276
Bulk purchases													-	-	-	-
Other materials													-	-	-	-
Contracted services		38	38	38	38	38	38	38	38	38	38	38	38	450	473	
Transfers and grants		250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,153	3,307
Other expenditure		5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	60,178	63,247	66,346
Loss on disposal of PPE	L												-	-	-	-
Total Expenditure		12,571	12,571	12,571	12,571	12,571	12,571	13,071	12,571	12,571	12,571	16,271	12,588	155,071	162,980	170,966
Surplus/(Deficit)	1	34,950	(10,681)	(10,681)	(10,681)	32,560	(10,681)	(11,181)	(10,681)	32,560	(10,681)	(14,381)	(10,423)	(0)	(0)	) (0)
Transfers recognised - capital			( .,,	8,760	( .,.=.,	. ,	8,760	( ,,	( 1,101,	8,761	, .,. <u>-</u> ,,	8,761	- ( .,.==,	35,042	36,829	
Contributions recognised - capital		1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	12,107	12,724	13,348
Contributed assets		.,007	.,057	.,007	.,507	.,507	.,507	.,507	.,507	.,507	.,507	.,507	- 1,007	12,107	12,724	5,546
Surplus/(Deficit) after capital transfers &	+															
contributions		35,959	(9,672)	(912)	(9,672)	33,569	(912)	(10,172)	(9,672)	42,330	(9,672)	(4,611)	(9,414)	47,149	49,553	51,981
Taxation													_	_	_	_
Attributable to minorities													_	_	_	_
													_	_	_	_
Share of surplus/ (deficit) of associate	.		40.45					/			40.4		-	-		
Surplus/(Deficit)	1	35,959	(9,672)	(912)	(9,672)	33,569	(912)	(10,172)	(9,672)	42,330	(9,672)	(4,611)	(9,414)	47,149	49,553	51,981

## MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

EC135 Intsika Yethu - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Ref						Budget Ye	ar 2013/14						Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																
Vote 1 - Exco and Council													-	-	-	-
Vote 2 - Municipal Manager				225				225					-	450	473	496
Vote 3 - Corporate Services																
Vote 4 - Infrastructure Planning and Development		3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	47,790	50,227	52,688
Vote 5 - Community Services		294	294	294	294	294	294	294	294	294	294	294	294	3,525	3,705	
Vote 6 - Budget and Treasury		40,140				40,140				40,140			-	120,420		132,763
Vote 7 - Local Economic Development		3	3	3	3	3	3	3	3	3	3	3	3	35		
Vote 8 - Water Services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,530	33,075
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]		4/ 010	6,779	7,004	6,779	46,919	6,779	7,004	6,779	46,919	6,779	6,779	6,779	202 220	212 522	222.047
Total Revenue by Vote		46,919	6,779	7,004	6,779	46,919	6,779	7,004	6,779	46,919	6,779	6,779	6,779	202,220	212,533	222,947
Expenditure by Vote to be appropriated																
Vote 1 - Exco and Council		1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	19,726	20,732	21,748
Vote 2 - Municipal Manager		869	869	869	869	869	869	869	869	869	869	869	869	10,433	10,965	11,502
Vote 3 - Corporate Services		1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	14,455	15,192	
Vote 4 - Infrastructure Planning and Development		1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	21,245	22,328	
Vote 5 - Community Services		1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	23,572	24,774	25,988
Vote 6 - Budget and Treasury		2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	27,313	28,706	30,112
Vote 7 - Local Economic Development		694	694	694	694	694	694	694	694	694	694	694	694	8,327	8,752	
Vote 8 - Water Services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,530	33,075
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	155,071	162,980	170,966
Surplus/(Deficit) before assoc.		33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(6,143)	(6,144)	47,149	49,553	51,981
Taxation													-	-	_	_
Attributable to minorities													-	-	_	_
Share of surplus/ (deficit) of associate													_	-	_	_
Surplus/(Deficit)	1	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(6,143)	(6,144)	47,149	49,553	51,981

EC135 Intsika Yethu - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

Description Description	Ref		Ŭ	,	·	·	Budget Ye							Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard																
Governance and administration		40,178	38	38	38	40,178	38	38	38	40,178	38	38	38	120,870		133,259
Executive and council		38	38	38	38	38	38	38	38	38	38	38	38	450		496
Budget and treasury office		40,140				40,140				40,140			-	120,420	126,561	132,763
Corporate services													-	-	-	-
Community and public safety		294	294	294	294	294	294	294	294	294	294	294	294	3,525		3,886
Community and social services		294	294	294	294	294	294	294	294	294	294	294	294	3,525	3,705	3,886
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health																
Economic and environmental services		3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	47,825		52,727
Planning and development		3	3	3	3	3	3	3	3	3	3	3	3	35		38
Road transport		3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	47,790	50,227	52,688
Environmental protection													_			_
Trading services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,530	33,075
Electricity													_	_		-
Water		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,530	33,075
Waste water management													-	-	_	_
Waste management													-	-	-	_
Other													-		-	-
Total Revenue - Standard		46,957	6,817	6,817	6,817	46,957	6,817	6,817	6,817	46,957	6,817	6,817	6,816	202,220	212,533	222,947
Expenditure - Standard																
Governance and administration		5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	71,927	75,596	79,300
Executive and council		2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,514	30,159	31,697	33,251
Budget and treasury office		2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	27,313	28,706	30,112
Corporate services		1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	14,455	15,192	15,937
Community and public safety		1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	23,572	24,774	25,988
Community and social services		1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	23,572	24,774	25,988
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	29,572		32,603
Planning and development		694	694	694	694	694	694	694	694	694	694	694	694	8,327	8,752	9,181
Road transport		1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	21,245	22,328	23,422
Environmental protection													-	-	-	-
Trading services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,530	33,075
Electricity													-	-	-	-
Water		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,530	33,075
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	_		-
Total Expenditure - Standard		12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	155,071	162,980	170,966
Surplus/(Deficit) before assoc.		34,034	(6,106)	(6,106)	(6,106)	34,034	(6,106)	(6,106)	(6,106)	34,034	(6,106)	(6,106)	(6,106)	47,149	49,553	51,981
Share of surplus/ (deficit) of associate													_	_	_	_
Surplus/(Deficit)	1	34,034	(6,106)	(6,106)	(6,106)	34,034	(6,106)	(6,106)	(6,106)	34,034	(6,106)	(6,106)	(6,106)	47,149	49,553	51,981

## MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

EC135 Intsika Yethu - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Ref						Budget Ye	ar 2013/14						Medium Ter	m Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Multi-year expenditure to be appropriated	1															
Vote 1 - Exco and Council													-	-	-	-
Vote 2 - Municipal Manager													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Infrastructure Planning and Development		820	820	820	820	820	820	820	820	820	820	820	820	9,841	10,343	10,850
Vote 5 - Community Services													-	-	-	-
Vote 6 - Budget and Treasury													-	-	-	-
Vote 7 - Local Economic Development													-	-	-	-
Vote 8 - Water Services													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	_	-	-
Capital multi-year expenditure sub-total	2	820	820	820	820	820	820	820	820	820	820	820	820	9,841	10,343	10,850
Single-year expenditure to be appropriated																
Vote 1 - Exco and Council													-	-	-	-
Vote 2 - Municipal Manager													-	-	_	_
Vote 3 - Corporate Services													-	-	_	_
Vote 4 - Infrastructure Planning and Development				9,127			9,127			9,127		9,127	(0)	36,508	38,370	40,250
Vote 5 - Community Services				350									-	350	368	386
Vote 6 - Budget and Treasury													-	-	_	_
Vote 7 - Local Economic Development				225				225					-	450	473	496
Vote 8 - Water Services													-	_	_	_
Vote 9 - [NAME OF VOTE 9]													-	-	_	_
Vote 10 - [NAME OF VOTE 10]													-	-	_	_
Vote 11 - [NAME OF VOTE 11]													-	_	_	_
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital single-year expenditure sub-total	2	-	-	9,702	-	-	9,127	225	-	9,127	-	9,127	(0)	37,308	39,210	41,132
Total Capital Expenditure	2	820	820	10,522	820	820	9,947	1,045	820	9,947	820	9,947	820	47,149	49,554	51,982

## MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

EC135 Intsika Yethu - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

Description	Ref						Budget Ye	ear 2013/14						Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council													-	-	-	-
Budget and treasury office													-	-	-	-
Corporate services													-	-	-	-
Community and public safety		29	29	29	29	29	29	29	29	29	29	29	29	350	368	386
Community and social services		29	29	29	29	29	29	29	29	29	29	29	29	350	368	386
Sport and recreation													_	_	_	_
Public safety													_	_	_	_
Housing													_	_	_	_
Health													_	-	-	-
Economic and environmental services		942	942	1,167	942	942	942	1,167	942	942	942	942	942	11,757	12,357	12,962
Planning and development				225				225					-	450	473	496
Road transport		942	942	942	942	942	942	942	942	942	942	942	942	11,307	11,884	12,466
Environmental protection													_	_	_	_
Trading services		-	-	-	-	-	-	-	-	-	-	-	_	_	_	_
Electricity													_	-	-	-
Water													_	_	_	_
Waste water management													-	-	_	_
Waste management													_	_	_	_
Other													-	-	_	_
Total Capital Expenditure - Standard	2	971	971	1,196	971	971	971	1,196	971	971	971	971	971	12,107	12,724	13,348

EC135 Intsika Yethu - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS		_	-			Budget Ye	ar 2013/14						Medium Te	rm Revenue and Framework	Expenditure
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source													1		
Property rates	404	404	404	404	404	404	404	404	404	404	404	404	4,850	5,097	5,347
Property rates - penalties & collection charges												-			
Service charges - electricity revenue												-			
Service charges - water revenue												-			
Service charges - sanitation revenue												-			
Service charges - refuse revenue	50	50	50	50	50	50	50	50	50	50	50	50	600	725	761
Service charges - other												-		-	-
Rental of facilities and equipment	58	58	58	58	58	58	58	58	58	58	58	58	690	725	761
Interest earned - external investments	17	17	17	17	17	17	17	17	17	17	17	17	200	210	220
Interest earned - outstanding debtors	21	21	21	21	21	21	21	21	21	21	21	21	250	263	276
Dividends received												-		-	-
Fines	125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,577	1,654
Licences and permits	27	27	27	27	27	27	27	27	27	27	27	302	600	631	661
Agency services	275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,468	3,638
Transfer receipts - operational	45,631				43,241				43,241			-	132,113	138,851	145,654
Other revenue	914	914	914	914	914	914	914	914	914	914	914	914	10,968	11,527	12,092
Cash Receipts by Source	47,521	1,890	1,890	1,890	45,131	1,890	1,890	1,890	45,131	1,890	1,890	2,165	155,071	163,074	171,065
Other Cash Flows by Source															
Transfer receipts - capital												_			
Contributions recognised - capital & Contributed assets												_			
Proceeds on disposal of PPE												-			
Short term loans												-			
Borrowing long term/refinancing												-			
Increase (decrease) in consumer deposits												-			
Decrease (Increase) in non-current debtors												-			
Decrease (increase) other non-current receivables Decrease (increase) in non-current investments												-			
Total Cash Receipts by Source	47,521	1,890	1,890	1,890	45,131	1,890	1,890	1,890	45,131	1,890	1,890	2,165	155,071	163,074	171,065
· ' '	47,521	1,070	1,070	1,070	45,151	1,070	1,070	1,070	45,151	1,070	1,070	2,103	100,071	103,074	171,003
Cash Payments by Type															
Employee related costs	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	(13,623)	53,895	56,643	59,419
Remuneration of councillors	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,116	13,326	14,006	14,692
Finance charges	21	21	21	21	21	21	21	21	21	21	21	21	250	263	276
Bulk purchases - Electricity											3,700	-	3,700	3,889	4,079
Bulk purchases - Water & Sewer												-			
Other materials												-			
Contracted services	38	38	38	38	38	38	38	38	38	38	38	38	450	473	496
Transfers and grants - other municipalities												-			
Transfers and grants - other	250	250	250	250	250	250	250	250	250	250	250	(2,750)			
Other expenditure	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	60,178	63,247	66,346
Cash Payments by Type	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	16,271	(10,184)	131,799	138,521	145,308
Other Cash Flows/Payments by Type															
Capital assets												_			
Repayment of borrowing												_			
Other Cash Flows/Payments												_			
Total Cash Payments by Type	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	16,271	(10,184)	131,799	138,521	145,308
NET INCREASE/(DECREASE) IN CASH HELD	34,950	(10,681)	(10,681)	(10,681)	32,560	(10,681)	(10,681)	(10,681)	32,560	(10,681)	(14,381)	12,349	23,272	24,553	25,756
Cash/cash equivalents at the month/year begin:	2.,.50	34,950	24,269	13,588	2,907	35,467	24,786	14,106	3,425	35,985	25,304	10,923	-	23,272	47,825
Cash/cash equivalents at the month/year end:	34,950	24,269	13,588	2,907	35,467	24,786	14,106	3,425	35,985	25,304	10,923	23,272	23,272	47,825	73,581

Description	Ref	2009/10	2010/11	2011/12	Cu	rrent Year 2012/	13	2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/	Sub-cla	<u>ss</u>								
<u>Infrastructure</u>		23,675	26,028	-	31,461	-	-	10,041	10,553	11,070
Infrastructure - Road transport		-	-	-	31,461	-	-	10,041	10,553	11,070
Roads, Pavements & Bridges					31,461			10,041	10,553	11,070
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation Transmission & Reticulation									-	-
Street Lighting									_	_
Infrastructure - Water		_	-	-	_	-	-	_	_	_
Dams & Reservoirs									-	-
Water purification									-	-
Reticulation									-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation									-	-
Sewerage purification									-	-
Infrastructure - Other		23,675	26,028	-	-	-	-	-	-	-
Waste Management									-	-
Transportation	2								-	-
Gas	_	00.175	0/ ***						-	-
Other	3	23,675	26,028						-	-
<u>Community</u>		3,150	3,150	_	-	-	_	350	368	386
Parks & gardens									-	-
Sportsfields & stadia									-	-
Swimming pools Community halls									_	-
Libraries									_	-
Recreational facilities									-	-
Fire, safety & emergency									-	-
Security and policing Buses	7								_	_
Clinics									-	-
Museums & Art Galleries									-	-
Cemeteries Social rental housing	8								-	-
Other	"	3,150	3,150					350	368	386
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings Other	9								-	-
	'									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development Other									-	-
other										_
Other assets		1,776	3,891	-	-	-	-	450	473	496
General vehicles Specialised vehicles	10					-				
Plant & equipment	10	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			185						-	-
Furniture and other office equipment			926						-	-
Abattoirs Markets									-	_
Civic Land and Buildings									_	_
Other Buildings			2,780					450	473	496
Other Land									-	-
Surplus Assets - (Investment or Inventory) Other		1,776							-	-
Agricultural assets Goat improvement project		-	-	-	4,910 3,410	-	-	-	-	-
Wool improvement project					1,500				-	-
		_			_	_		_		
Biological assets  List sub-class		-	-		-	-	_	_	-	-
									-	-
Intensibles			F0							
Intangibles Computers - software & programming		-	58	-	-		-	-	-	-
Other (list sub-class)			58						-	-
Total Capital Expenditure on new assets	1	28,601	33,127	-	36,371	-	_	10,841	11,394	11,952
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse									-	-
										-
Fire Conservancy									_	_

EC135 Intsika Yethu - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Tourname	Description	Ref	2009/10	2010/11	2011/12	Cı	urrent Year 2012	13	2013/14 Mediu	m Term Revenue Framework	e & Expenditure
Capital secretarian or record of challeng secretary by Social Secretary (Company Company Com	nousand	1								Budget Year +1 2014/15	Budget Year +: 2015/16
######################################	pital expenditure on renewal of existing assets by	Asset (	Class/Sub-class								
Annuary April Ameniment of Policy   Science	astructure		23,675	26,028	1	-	-	1	36,308	38,159	40,029
Second analor	nfrastructure - Road transport		-	-	-	-	-	1	36,308	38,159	40,029
### STATE   ST									36,308	38,159	40,029
Content											
Transcriver of Nickochelon   Specific			-	-	-	-	-	-	-	-	-
Service   Serv											
Inflastrative - Water   Damy & Prosecution   Damy & Prosecution   Damy & Prosecution   Damy & Prosecution   Damy &											
Date   Description   Descrip			_	_		_	_	_	_	_	_
Anticipation											
Infrastructures Southation	Water purification										
Accordance	Reticulation										
Security purification	nfrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Manife Management	Reticulation										
Misses Management											
Transportation   Cost			23,675	26,028	-	-	-	-	=	-	-
Community											
Community		2									
2		2	23 675	26.028							
Parks & sadrain   Syportsdieds & stadrain   Summing pools   Community halfs   Libraries   Recreational adulties   Fire, safely & emergency   Security and policing   Buses   Collins   Museums & Art Galleries   Commeters   Social rental housing   Other   Commeters   Social rental housing   Other   Commeters   Social rental housing   Other   Other   Subject   Social series   Commeters   Social rental housing   Other   Subject   Social series   Commeters   Social rental housing   Other   Subject   Social series   Social rental housing   Other   Subject   Social series   Social rental housing   Social series   Social	Outer	3	23,073	20,020							
Spertslide's & statis			3,150	3,150	-	-	-	-	-	-	-
Swimming pools   Community halls   Librarius   Recreational dicilies   Fire, salely & emergency   Security and policing   Busis   Cities   Community   Cities   Cities   Cities   Community   Cities											
Community hals   Libraries   Recreations facilities   Fire, safely & emergency   Security and policing   Ruses   7   7   7   7   7   7   7   7   7											
Recreational facilities   Fire, safely & emergency											
Fire, salety & emergency   Social retail housing   Social section   Social retail housing   Social retail											
Security and policing   Ruses   File   Ruses   File   Ruses   File   Ruses   File   Ruses   File   Ruses   File											
Busics											
Museums & Art Callerles	Buses	7									
Comerteries   Social rental housing   Other   Social rental housing   Other   Social rental housing   Social rental housing development   Some Plant & equipment   Social Rental Rent											
Social search   Description   Social search											
Hertiage assets   Buildings   Other   Subscription   Subscriptio		8									
Description	Other		3,150	3,150							
Buildings	ritane assets		_	_	_	_	_	_	_	_	_
Investment properties											
Housing development   Other	Other	9									
Housing development   Other	estment properties		_	_	_	_	_	_	_	_	_
1,776											
1,290	Other										
1,290	ner accets		1 776	5 181	_	_	_	_	_	_	_
Plant & equipment   Computers - hardware/equipment   Furniture and other office equipment   Plant & equi			1,770								
Computers - hardware/equipment   185   926		10	-	-	-	-	-	-	-	-	-
Furniture and other office equipment				185							
Aparticultural assets											
Civic Land and Buildings	Abattoirs										
Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other Other Agricultural assets											
Other Land Surplus Assets - (Investment or Inventory) Other  1,776  1,776				2.780							
1,776				,							
Agricultural assets											
List sub-class	Other		1,//6								
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class	LISI SUD-CIASS										
List sub-class	la sinal annua										
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming											
Computers - software & programming											
Total Capital Expenditure on renewal of existing assets   1   28,601   34,416   -   -   -   36,308   38,			-	58	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets   28,601   34,416   -   -   -   36,308   38,				58							
Refuse Fire Conservancy	al Capital Expenditure on renewal of existing asse	ts 1	28,601	34,416	ı	-	-	ı	36,308	38,159	40,029
Refuse Fire Conservancy	ecialised vehicles	ī		_	_	_	_	_	_	_	_
Conservancy											
Ambulances											
		<u> </u>									
Renewal of Existing Assets as % of total capex 50.0% 51.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	newal of Existing Assets as % of total capex										77.0% 981.3%

EC135 Intsika Yethu - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Ref

Description

					ļ			<del>                                     </del>	Framework	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Clas	l s/Sub		GUICOITE	Guiconie	Dauget	Dauget	i orecast	2010/14	2019110	2013/10
nfrastructure	Π	23,675	26,028	_	6,800	_	_	_	_	-
Infrastructure - Road transport		-	-	-	6,800	_	-	-	-	-
Roads, Pavements & Bridges					6,800					
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		1	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification								1		
Infrastructure - Other		23,675	26,028	-	-	-	-	-	-	-
Waste Management								1		
Transportation	2									
Gas								1		
Other	3	23,675	26,028							
2		0.45-								
<u>Community</u> Parks & gardens		3,150	3,150	-	-	-	-	-	-	-
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries Perceational facilities										
Recreational facilities Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries Social rental housing	8									
Other	"	3,150	3,150							
Heritage assets		-	-	-	-	-	=	=	-	-
Buildings Other	9									
Outer	4									
nvestment properties		-	-	-	-	_	-	_	_	-
Housing development										
Other										
Other assets		1,776	5,181	_	4,750	_	_	7,972	8,379	8,789
General vehicles		1,770	1,290	_	2,600	_	_	2,000	2,102	2,205
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment			185							
Furniture and other office equipment Abattoirs			926							
Markets										
Civic Land and Buildings					2,150					
Other Buildings			2,780					5,972	6,277	6,584
Other Land										
Surplus Assets - (Investment or Inventory) Other		1,776								
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	=	-	-	-
List sub-class										
ntangibles		1	58	1	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)			58							
Fotal Repairs and Maintenance Expenditure	1	28,601	34,416	-	11,550	-	-	7,972	8,379	8,789
•					·				·	
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances	<u></u>									
		400.00/	55.8%	0.0%	0.004	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE RON <u>h</u> 34/0hdArting Expenditure		100.0%	33.070	0.070	0.0%	0.0%	0.070			5.1%

2011/12

Current Year 2012/13

2013/14 Medium Term Revenue & Expenditure Framework

## R SA35 - Future financial implications of the capital budget

EC135 Intsika Yethu - Supporting Table SA35 Consolidated future financial implications of the capital budget

EC135 Intsika Yethu - Supporting Table SA	133 0				o or the capita	ai buuget		
Vote Description	Ref	2013/14 Mediu	m Term Revenue Framework	& Expenditure		Fore	casts	
R thousand		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure	1							
Vote 1 - Exco and Council		_	_	-				
Vote 2 - Municipal Manager Vote 3 - Corporate Services		_	_					
Vote 4 - Infrastructure Planning and Development		46,349	48,713	51,100				
Vote 5 - Community Services		350	368	386				
Vote 6 - Budget and Treasury		_	_	_				
Vote 7 - Local Economic Development		450	473	496				
Vote 8 - Water Services		_	-	-				
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]		-	-	-				
List entity summary if applicable		17.110	10.551	54.000				
Total Capital Expenditure		47,149	49,554	51,982	-	-	-	_
Future operational costs by vote	2							
Vote 1 - Exco and Council								
Vote 2 - Municipal Manager								
Vote 3 - Corporate Services								
Vote 4 - Infrastructure Planning and Development								
Vote 5 - Community Services								
Vote 6 - Budget and Treasury								
Vote 7 - Local Economic Development Vote 8 - Water Services								
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]								
List entity summary if applicable								
Total future operational costs		-	-	=	=	=	=	
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue	-	-	- 40.554	- 54.000	-	-	-	_
Net Financial Implications		47,149	49,554	51,982	-	-	-	-

## MBRR SA36 - Detailed capital budget per municipal vote

Municipal Vote/Capital project	Ref			IDP	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates		Prior year	outcomes	2013/14 Mediu	m Term Revenue Framework	& Expenditure	Project info	ormation
R thousand	4	Program/Project description	Project number	Goal code 2	6	3	3	5	Total Project Estimate	Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewa
Parent municipality:																
List all capital projects grouped by Muni	cipal Vol	le														
Skhobeni Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges				2,046	1,143	1,201	1,260		Renewal
Mangukombe Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges				150	2,525	2,654	2,784		Renewal
Ntshingeni Acess Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges				120	3,486	3,664	3,844		Renewal
Mantanga Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2,451	2,575	2,702		Renewal
Mission Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2,686	2,823	2,961		Renewal
Lower Seplan Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2,500	2,628	2,757		Renewal
Maya Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					3,344	3,514	3,686		Renewal
Nqumakala					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					506	531	557		Renewal
leC					Yes	Community	Recreational facilities					650	683	717		New
Cofimvaba Stormwater					Yes	Infrastructure - Other	Storm water					499	524	550		Renewal
Cofimvaba Stadium					Yes	Infrastructure - Other	Sportsfields & stadia					9,841	10,343	10,850		Renewal
Tsomo Street Lights					Yes	Infrastructure - Electricity	Street Lighting					4,289	4,508	4,729		Renewal
INEP					Yes	Infrastructure - Electricity	Other					11,000	11,561	12,127		Renewal
Roads Maintanance					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					800	841	882		Renewal
Street Scapping					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					1,000	1,051	1,102		Renewal
Trailer Tractor					Yes	Other Assets	General vehicles					430	452	474		New
Parent Capital expenditure	1											47,149	49,554	51,982		
Entities: List all capital projects grouped by Entity	,															
Entity A Water project A																
Entity B Electricity project B																
Entity Capital expanditure													_			
Entity Capital expenditure										-	-	-	-	-		

## MBRR SA37 - Projects delayed from previous financial year

EC135 Intsika Yethu - Supporting Table SA37 Consolidated projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.		Project	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target	Current Y	ear 2012/13	2013/14 Mediu	m Term Revenue 8 Framework	& Expenditure
municipai votercapitai project	1,2	Project name	number	ASSEC CIASS	Asset Sub-Class	4	year to complete	Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 E 2014/15	Budget Year +2 2015/16
R thousand							Year					
Parent municipality: List all capital projects grouped by Municipal V	ote			Examples	Examples							
Entities: List all capital projects grouped by Municipal E	ntity											
Entity Name Project name												

### Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

#### In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipal website.

#### Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns 2 has been appointed permanently from July 2012.

#### Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

#### Audit Committee

An Audit Committee has been established and is fully functional.

#### Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

♣ Budget Steering Committee has been established as well

Description	Ref	2009/10	2010/11	2011/12		Current Ye				n Term Revenue Framework	
ocalipion:	ruei	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Ye 2015/1
R thousand REVENUE ITEMS:	1					-					
roperty rates	6										
Total Property Rates less Revenue Foregone		1,618	3,402	3,713	4,500	350			4,850	5,097	
Net Property Rates		1,618	3,402	3,713	4,500	350	-	-	4,850	5,097	5
ervice charges - electricity revenue	6										
Total Service charges - electricity revenue less Revenue Foregone											
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	
ervice charges - water revenue	6										
Total Service charges - water revenue less Revenue Foregone				628							
Net Service charges - water revenue		-	-	628	-	-	-	-	-	-	
ervice charges - sanitation revenue											
Total Service charges - sanitation revenue less Revenue Foregone				1,773							
Net Service charges - sanitation revenue		-	-	1,773	-	-	-	-	-	-	
ervice charges - refuse revenue	6										
Total refuse removal revenue Total landfill revenue		273	376	498	100	213			600	631	
less Revenue Faregane		273		498	100	213			600	-	
Net Service charges - refuse revenue Wher Revenue by source		2/3	376	498	100	213	-	-	600	631	
SARS					8,761	4,389			10,000	10,510	1
Cementry Service charges									10 20	11 21	
Pound fees Sports fields									150	158 5	
Tender receipts									50	53	
Business licences Equipment hire									35	36	
Chair hìre										Ξ.	
Other	ı								698	734	
Total 'Other' Revenue	3	2,608 2.608	10,333 10,333	5,738 5,738	8,761	437 4.827			10.968	11.527	1:
	Η.	2,608	10,333	0,738	6,761	4,82/	-		10,968	11,527	1.
XPENDITURE ITEMS: mployee related costs	1							l			
Basic Salaries and Wages Pension and UIF Contributions	2	20,754 1,688	24,777 2,777	41,831 2,352	41,349 6,562	443			53,895 8,379	56,643 8,806	5
Medical Aid Contributions	ĺ				2,064				8,379 2,627	8,806 2,760	
Overtime Performance Bonus	1	384 1,312	968 1,434	1,540 3,798	150 2,775				3,951	- 4,153	
Motor Vehicle Allowance	ĺ	327	536	1,247	1,751	604			2,206	2,319	
Cellphone Allowance Housing Allowances	ĺ			516 126	272 340				314 1,435	330 1,508	
Other benefits and allowances Payments in lieu of leave	1	3,196	7,364 909	4,588 1,098	279	40 57			760	799	
Long service awards	1	119		7	100	5/			100	105	
Post-retirement benefit obligations sub-tota	4 5	2,875 30,655	3,526 42,290	4,980 62,083	55,642	1,144	-	_	73,667	77,424	8
Less: Employees costs capitalised to PPE	1	30,655	42,290	62,083	55.642					77,424	
otal Employee related costs ontributions recognised - capital	[1	30,655	42,290	62,083	55,642	1,144	-	_	73,667	11,424	8
Own fund	ſ				17,926				12,107	12,724	1
										- 1	
										-	
otal Contributions recognised - capital		-	-	-	17,926	-	-	-	12,107	12,724	1:
epreciation & asset impairment Depreciation of Property, Plant & Equipment				36,545					3,700	3,889	
Lease amortisation				30,545					3,700	3,007	
Capital asset impairment Depreciation resulting from revaluation of PPE	10									- 1	
otal Depreciation & asset impairment	1	-	-	36,545	-	-	-	-	3,700	3,889	
lulk purchases Electricity Bulk Purchases			352	1.747	4.000	(2.000)					
Water Bulk Purchases				1,123	2,000					- 1	
otal bulk purchases	1	-	352	2,871	6,000	(2,000)	-	-	-	-	
ransfers and grants Cash transfers and grants		_	_	-	6,000	(2,000)	_	-	3,000	3,153	
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	
otal transfers and grants	1	-	-	-	6,000	(2,000)	-	-	3,000	3,153	
ontracted services Red Guard Security		113	218	430					450	473	
										-	
										- 1	
										- 1	
										-	
										- 1	
	1										
	ı										
	1									- 1	
	1										
	ı										
	ı									- 1	
	I.									-	
sub-lotal Allocations to organs of state:	1	113	218	430	-	-	-	_	450	473	
Electricity Water	1									-	
Sanitation	1										
Other otal contracted services	ĺ	113	218	430	-	-	-	-	450	473	
ther Expenditure By Type	1										
Collection costs Contributions to 'other' provisions	1										
Consultant fees Audit fees	ĺ			1,939	2,950 1,000	(1,550) 2,500			1,720	1,808 4,730	
General expenses	3	24,882	32,963	1,939 75,378	29,393	102			4,500 40,308	42,364	4
Accomodation & Meals Advertising fees	1			1,296	1,661 250	400 200			1,900 750	1,997 788	
Annual audit committee	ı			1,270	100	40			100	105	
Fuel and Oil(Plant and machinery) Vehicles	1				2,500 6,000	(2,000)			2,800 1,000	2,943 1,051	
MAYORAL FUND:	1									-	
Entertainment Imbizo	1				500 200	(250) (50)			100 150	105 158	
Mayor's Cup	ı				350 100	100			850 400	893 420	
National Day Celebration EPWP	ı				1,000				2,000	2,102	
Official Activities Pauper Burial	ı				500 30	(400) (20)			200 30	210 32	
SPU	1				250	(100)			30 200	32 210	
Twinning Arrangement SPEAKER'S FUND:	1				50	(50)				-	
Advanced Council Training	1				200	(100)			250	263	
Capacity Building Ward Committee	ı				100 2,520	(50) (500)			150 2,520	158 2,649	
	ı				50 200	1			100	105	
MPAC	1				100	(100) (50)			50	105 53	
MPAC Public Participation Moral Reconstrains				78,613	50,003	(1,878)	_		60,178	63,247	6
MPAC Public Participation	1	24,882	32,963	/8,013	30,003	(1,070)					
MPAC Public Participation Moral Reconstrains	1 8	24,882	32,963	78,613	50,003	(1,070)					
MPAC Public Participation Moral Regenaration olal 'Other' Expenditure y Expenditure Item	8	24,882	32,963	78,613	50,003	(1,070)					
MPAC Public Participation Moral Regeneration Moral Collect Expenditure	8	24,882	32,963	78,613 430	50,003	(1,070)				-	

## MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

EC135 Intsika Yethu - Supporting Table Sa	A2 Cc	nsolidated M	atrix Financia	I Performano	e Budget (rev	enue source	expenditure t	ype & dept.)									
Description	Ref	Vote 1 - Exco and Council	Vote 2 - Municipal Manager	Vote 3 - Corporate Services	Vote 4 - Infrastructure Planning and Development	Vote 5 - Community Services	Vote 6 - Budget and Treasury	Vote 7 - Local Economic Development	Vote 8 - Water Services	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates							4,500										4,500
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue						100											100
Service charges - other						217											217
Rental of facilities and equipment																	_
Interest earned - external investments																	_
Interest earned - outstanding debtors							100										100
Dividends received																	_
Fines																	_
Licences and permits																	_
Agency services							1,200										1,200
Other revenue			4,000		26,020	100	9,961	105									40,186
Transfers recognised - operational			,,,,,		31,461		90,976		35,050								157,487
Gains on disposal of PPE									,								_
Total Revenue (excluding capital transfers and cont	tributio	-	4,000	-	57,481	417	106,737	105	35,050	-	-	-	-	-	-	-	203,790
Expenditure By Type	1																
Employee related costs			F 222	7.0/7	7,530	12.700	7,185	3,725	12,004								55 / 40
		11.007	5,223	7,267	7,530	12,708	7,185	3,725	12,004								55,642 11,807
Remuneration of councillors  Debt impairment		11,807															11,807
Depreciation & asset impairment																	_
																	_
Finance charges Bulk purchases																	_
Other materials																	_
Contracted services																	_
Transfers and grants																	_
Other expenditure		6,150	2,627	4,446	10,521	1,187	15,562	415	23,046								63,954
Loss on disposal of PPE		0,130	2,021	4,440	10,321	1,107	13,302	413	23,040								03,734
Total Expenditure		17,957	7,850	11,713	18,051	13,895	22,747	4,140	35,050	_	_	_	_	_	_	_	131,403
'		17,757	·	-					·	_	_	_	_	_	_	-	
Surplus/(Deficit)		(17,957)	(3,850)	(11,713)		(13,478)	83,989	(4,035)	-	-	-	-	-	-	-	-	72,387
Transfers recognised - capital					(31,461)												(31,461)
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers &		(17,957)	(3,850)	(11,713)	7,969	(13,478)	83,989	(4,035)	-	-	-	-	-	-	-	-	40,926
contributions		1					1			1			1	1	1		

## MBRR Table SA3 – Supporting detail to Statement of Financial Position

EC135 Intsika Yethu - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description  Ref  Audited Outcome  R thousand  ASSETS  Call investment deposits Call deposits < 90 days Other current investments > 90 days Total Call investment deposits Consumer debtors Consumer debtors Consumer debtors Consumer debtors Consumer debtors Consumer debtors  Debt impairment provision Balance at the beginning of the year Contributions to the provision Bad debts written off Balance at end of year Property, plant and equipment (PPE) PPE at cost/valuation (excl. finance leases) Leases recognised as PPE Less: Accumulated depreciation Total Property, plant and equipment (PPE)  2 28,601  LIABILITIES Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities Trade and other payables Trade and other preditors Unspent conditional transfers VAT Total Trade and other payables Non current liabilities - Borrowing Finance leases (including PPP asset element) Total Non current liabilities - Borrowing Provisions - non-current Relirement benefits List other major provision flems Reduse landfili site rehabilitation Other Total Provisions - non-current Relirement benefits List other major provision flems Reduse landfili site rehabilitation Other Total Provisions - non-current Relirement benefits List other major provision flems Reduse landfili site rehabilitation Other Total Provisions - non-current Relirement benefits List other major provision flems Reduse landfili site rehabilitation Other Total Provisions - non-current Relirement benefits List other major provision flems Reduse landfili site rehabilitation Other Total Provisions of Reserves Transfers from Reserves Depreciation offsets Other adjustments Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Roserves Housing Development Fund	actuil to Dudy	udgeted Financ	ial Position'						
R thousand  ASSETS Call investment deposits Call deposits < 90 days Other current investments > 90 days Total Call investment deposits  Consumer debtors Consumer debtors Consumer debtors Consumer debtors  Less: Provision for debt impairment Total Consumer debtors  Debt impairment provision Balance at the beginning of the year Contributions to the provision Bad debts written off Balance at end of year Property, plant and equipment (PPE) PPE at cost/valuation (excl. finance leases) Leases recognised as PPE Less: Accumulated depreciation Total Property, plant and equipment (PPE) 2 28,601  LIABILITIES Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities Trade and other payables Trade and other pravables Trade and other creditors Unspent conditional transfers VAT Total Trade and other payables Non current liabilities - Borrowing Borrowing Finance leases (including PPP asset element) Total Non current liabilities - Borrowing Provisions - non-current Retirement benefits List other major provision items Reduse landfil site rehabilitation Other Total Provisions - non-current Retirement benefits List other major provision items Reduse landfil site rehabilitation Other Total Provisions - non-current Retirement benefits List other major provision items Reduse landfil site rehabilitation Other Total Provisions - non-current - CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Appropriations to Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Reserves Housing Development Fund	2010/11	2011/12		Current Ye	ear 2012/13		2013/14 Mediu	m Term Revenue Framework	& Expenditure
ASSETS Call investment deposits Call deposits < 90 days Other current investments > 90 days Total Call investment deposits Consumer debtors Consumer debtors Consumer debtors Less: Provision for debt impairment Total Consumer debtors  Debt impairment provision Balance at the beginning of the year Contributions to the provision Balance at the beginning of the year Contributions to the provision Balance at end of year Property, plant and equipment (PPE) PPE at costivaluation (excl. finance leases) Leases recognised as PPE Less: Accumulated depreciation Total Property, plant and equipment (PPE) PPE at costivaluation (excl. finance leases) Leases recognised as PPE Less: Accumulated depreciation Total Property, plant and equipment (PPE) 2 28,601  LABBILITIES Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of ing-term liabilities Total Current liabilities - Borrowing Trade and other payables Trade and other payables Trade and other reditors Unspent conditional transfers VAT Total Trade and other payables And the payables Trade and other payab	Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Call investment deposits Call deposits < 90 days Other current investments > 90 days Total Call investment deposits  Consumer debtors Consumer debtors Consumer debtors Less: Provision for debt impairment Total Consumer debtors  Debt impairment provision Balance at the beginning of the year Contributions to the provision Balance at the beginning of the year Contributions to the provision Balance at end of year Property, plant and equipment (PPE) PPE at cost/valuation (excl. finance leases) Leases recognised as PPE Less: Accumulated depreciation Total Property, plant and equipment (PPE)  2 28,601  LIABILITIES Current liabilities - Borrowing Short Item loans (other than bank overdraft) Current portion of long-term liabilities Total Current protion of long-term liabilities Total Current liabilities - Borrowing Trade and other payables Trade and other payables VAT Total Trade and other payables Non current liabilities - Borrowing Borrowing Finance leases (including PPP asset element) Total Non current liabilities - Borrowing Provisions - non-current Retirement benefits List other major provision ilems Reduse landfill site rehabilitation Other Total Provisions - non-current  CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Reserves Housing Development Fund									
Call deposits < 90 days Other current investments > 90 days Total Call investment deposits  Consumer debtors Consumer debtors Consumer debtors Consumer debtors Less. Provision for debt impairment Total Consumer debtors  Debt impairment provision Balance at the beginning of the year Contributions to the provision Balance at end of year Property, plant and equipment (PPE) PPE at cost/valuation (excl. finance leases) Leases recognised as PPE Less. Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities Total Current liabilities - Borrowing Trade and other payables Trade and other payables Trade and other reditors Unspent conditional transfers VAT Total Trade and other payables Non current liabilities - Borrowing Borrowing Finance leases (including PPP asset element) Total Non current liabilities - Borrowing Provisions - non-current Retirement benefits List other major provision flems Refuse landfill site rehabilitation Other Total Provisions - non-current CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Surplus/(Deficit) Appropriations to Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Reserves Housing Development Fund									
Other current investments > 90 days Total Call investment deposits  Consumer debtors Consumer debtors Consumer debtors Less: Provision for debt impairment Total Consumer debtors  Debt impairment provision Balance at the beginning of the year Contributions to the provision Balance at end of year Property, plant and equipment (PPE) PPE at cost/valuation (excl. finance leases) Leases recognised as PPE Less: Accumulated depreciation Total Property, plant and equipment (PPE) Total Property, plant and equipment (PPE) PS at cost/valuation (excl. finance leases) Leases recognised as PPE Less: Accumulated depreciation Total Property, plant and equipment (PPE)  2 28,601  Labellittes Current itabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities Total Current liabilities - Borrowing Trade and other payables Trade and other payables Trade and other payables  Non current liabilities - Borrowing Borrowing Finance leases (including PPP asset element) Total Trade and other payables And Current liabilities - Borrowing Provisions - non-current Refirement benefits List other major provision items Refuse landfili site rehabilitation Other Total Provisions - non-current CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Total Provisions - Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Total Provisions - Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Total Provisions - Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Total Provisions - Reserves Depreciation offsets									
Total Call investment deposits   2   2,857	2,405	105							
Consumer debtors  Less. Provision for debt impairment Total Consumer debtors  Balance at the beginning of the year Contributions to the provision Balance at the beginning of the year Contributions to the provision Balance at end of year Property, plant and equipment (PPE) PPE at cost/valuation (excl. finance leases) Leases recognised as PPE Less. Accumulated depreciation Total Property, plant and equipment (PPE)  2 28,601  LIABILITIES Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities Total Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities Total Current liabilities - Borrowing Trade and other payables Tr	2,405		-	-	-	-	-	-	-
Consumer debtors  Less. Provision for debt impairment Total Consumer debtors  Balance at the beginning of the year Contributions to the provision Balance at the beginning of the year Contributions to the provision Balance at end of year Property, plant and equipment (PPE) PPE at cost/valuation (excl. finance leases) Leases recognised as PPE Less. Accumulated depreciation Total Property, plant and equipment (PPE)  2 28,601  LIABILITIES Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities Total Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities Total Current liabilities - Borrowing Trade and other payables Tr									
Less: Provision for debt impairment	3,864	9,002							
Debt impairment provision Balance at the beginning of the year Contributions to the provision Balance at end of year Property, plant and equipment (PPE) PPE at cost/valuation (excl. finance leases) Leases recognised as PPE Less: Accumulated depreciation Total Property, plant and equipment (PPE) 2 28,601  LIABILITIES Current liabilities - Borrowing Short term loans (other than bank overdraft) Current profin of long-term liabilities Total Current liabilities - Borrowing Trade and other payables Total Trade and other payables Total Trade and other payables Porvisions - non-current Retirement benefits List other major provision items Refuse landfill site rehabilitation Other Total Provisions - non-current CHANGES IN NET ASSETS Accumulated Surplus/(Deficti) Accumulated Surplus/(Deficti) Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficti) Appropriations to Reserves Other adjustments Accumulated Surplus/(Deficti) Accumulated Surplus/(Deficti) Appropriations to Reserves Other adjustments Accumulated Surplus/(Deficti) Accumulated Surplu									
Balance at the beginning of the year   1,148   2,819   3,967   3,967   3,967   2,810   3,967	3,864	364 9,002	-	-	-	-	-	-	-
Balance at the beginning of the year   1,148   2,819   3,967   3,967   3,967   2,810   3,967									
Balance at end of year   3,967									
3,967   Property, plant and equipment (PPE)   PPE at cost/valuation (excf. finance leases)   Leases recognised as PPE   28,601   Total Property, plant and equipment (PPE)   2   28,601   Total Provision of long-term liabilities   122   Total Current liabilities - Borrowing   122   Trade and other payables   122   Trade and other payables   2   11,064   Total Trade and other payables   2   1		7,147							
Property, plant and equipment (PPE)		7.447							
PPE at cost/valuation (excl. finance leases)   28,601     Leases recognised as PPE     Less: Accumulated depreciation     Total Property, plant and equipment (PPE)   2     Zes. Accumulated depreciation     Total Property, plant and equipment (PPE)   2     Zes. Accumulated Surplus (PPE)	-	- 7,147	-	-	_	-	I -	-	_
Leases recognised as PPE									
Less: Accumulated depreciation         2         28,601           Total Property, plant and equipment (PPE)         2         28,601           LIABILITIES         Current liabilities - Borrowing         122           Short term loans (other than bank overdraft)         122         122           Total Current liabilities - Borrowing         122         122           Trade and other payables         11,064         11,064           VAT         VAT         2         11,064           Total Trade and other payables         2         11,064           Non current liabilities - Borrowing         4         3,524           Borrowing         4         3,524           Provisions - non-current         1         3,524           Provisions - non-current         2         1           Retuse landfill site rehabilitation         0         0           Other         3,524         1           Provisions - non-current         -         -           CHANGES IN NET ASSETS         3         3           Accumulated Surplus/(Deficit)         3         37,527           Accumulated Surplus/(Deficit)         4         37,527           Surplus/(Deficit)         5         16,040           Appr	61,697	597 512,567							
Total Property, plant and equipment (PPE)   2   28,601   LIABILITIES									
LABILITIES   Current liabilities - Borrowing   Short term loans (other than bank overdraft)   Current portion of long-term liabilities   122   Total Current liabilities - Borrowing   123   Trade and other payables   Trade and other payables   11,064   Warring   124   Warring   125   Warring   13,064   Warring   14,064   Warring   16,064   Warring   16	61,697	597 512,567	-	-	-	-	-	-	-
Current liabilities - Borrowing   122									
Short term loans (other than bank overdraft)   Current portion of long-term liabilities   122     Total Current liabilities - Borrowing   123     Trade and other payables   11,064     Trade and other creditors   11,064     Unique the payables   2     Non current liabilities - Borrowing   4     Borrowing   4   3,524     Provisions - non-current   1     Retirement benefits   1     List other major provision items   1     Refuse landfill site rehabilitation   1     Other   1     Total Provisions - non-current   -     CHANGES IN NET ASSETS   Accumulated Surplus/(Deficit)   2     Accumulated Surplus/(Deficit)   1   1     Appropriations to Reserves   1     Captage   1     Captage   1     Total Provisions - non-current   1     CHANGES IN NET ASSETS   1     Accumulated Surplus/(Deficit)   2     Appropriations to Reserves   1     Transfers from Reserves   1     Depreciation offsets   1     Other adjustments   1     Accumulated Surplus/(Deficit)   1     Total Provisions - non-current   1     Total Provisions - non-current   -     CHANGES IN NET ASSETS   1     Accumulated Surplus/(Deficit)   2     Appropriations to Reserves   1     Depreciation offsets   1     Total Provisions - non-current   1     Total Provisions -									
Current portion of long-term liabilities   122     Total Current liabilities - Borrowing   122     Trade and other payables   11,064     Unspent conditional transfers   VAT   2     Non current liabilities - Borrowing   4     Borrowing   4   3,524     Finance leases (including PPP asset element)   7 total Non current liabilities - Borrowing   4     Finance leases (including PPP asset element)   7 total Non current liabilities - Borrowing   4     Retirement benefits   1,154     List other major provision items   1,154     Reture landfill site rehabilitation   1,154     ChanGES IN NET ASSETS   1,254     Accumulated Surplus/(Deficit)   2,154     Accumulated Surplus/(Deficit)   1,5924     Appropriations to Reserves   1,6,040     Transfers from Reserves   1,6,040     Depreciation offsets   1,70,491     Reserves   1,70,491     Reserves   1,70,491     Reserves   1,70,491     List of the major provision items   1,70,491     Reserves									
122   Trade and other payables   11,064	349	349 367							
Trade and other payables	349		-	-	-	_	-	-	-
Trade and other creditors	"								
Unspent conditional transfers VAT Total Trade and other payables  Non current liabilities - Borrowing Borrowing Borrowing Finance leases (including PPP asset element) Total Non current liabilities - Borrowing Provisions - non-current Retirement benefits List other major provision ilems Retuse landfill site rehabilitation Other Total Provisions - non-current  CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) Appropriations to Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) 1 70,491 Reserves Housing Development Fund	14,652	552 12,110							
VAT   Total Trade and other payables   2	14,032	12,110							
Non current liabilities - Borrowing Borrowing Finance leases (including PPP asset element) Total Non current liabilities - Borrowing Provisions - non-current Retirement benefits List other major provision items Refuse landfill site rehabilitation Other Total Provisions - non-current  CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) 15.924 Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) 1 70,491 Reserves Housing Development Fund									
Borrowing Finance leases (including PPP asset element) Total Non current liabilities - Borrowing Provisions - non-current Retirement benefits List other major provision items Refuse landfill site rehabilitation Other Total Provisions - non-current  CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) 1 70,491 Reserves Housing Development Fund	14,652	552 12,110	-	-	-	-	-	-	-
Borrowing Finance leases (including PPP asset element) Total Non current liabilities - Borrowing Provisions - non-current Retirement benefits List other major provision items Refuse landfill site rehabilitation Other Total Provisions - non-current  CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) 1 70,491 Reserves Housing Development Fund									
Total Non current liabilities - Borrowing  Provisions - non-current Retirement benefits List other major provision items  Refuse landfill site rehabilitation Other  Total Provisions - non-current   CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) 15,924 Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) 170,491 Reserves Housing Development Fund	9,343	843 8,781							
Provisions - non-current   Retirement benefits   List other major provision items   Refuse landfill site rehabilitation   Other									
Relirement benefits List other major provision items Refuse landfill site rehabilitation Other Total Provisions - non-current	9,343	8,781	-	-	-	-	-	-	-
List other major provision items   Refuse landfill site rehabilitation   Other									
Refuse landfill site rehabilitation Other  Total Provisions - non-current  CHANGES IN NET ASSETS Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) 16,924 Appropriations to Reserves Transfers from Reserves Depreciation offsels Other adjustments Accumulated Surplus/(Deficit) 1 70,491 Reserves Housing Development Fund									
Other									
Total Provisions - non-current  CHANGES IN NET ASSETS  Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) 16,924 Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) 1 70,491 Reserves Housing Development Fund		7,147							
CHANGES IN NET ASSETS  Accumulated Surplus/(Deficit)  Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) 15,924 Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) 1  70,491 Reserves Housing Development Fund	-		-	-	_	-	-	-	-
Accumulated Surplus/(Deficit)		.,							
Accumulated Surplus/(Deficit) - opening balance GRAP adjustments Restated balance Surplus/(Deficit) Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Reserves Housing Development Fund									
GRAP adjustments	53,567	567 41,325							
Restated balance   37,527	53,567	41,325							
Surplus/(Deficit)   16,924	53,567	667 41,325	-	-	_	-	-	-	-
Appropriations to Reserves Transfers from Reserves Depreciation offsets Other adjustments Accumulated Surplus/(Deficit) Reserves Housing Development Fund	13,991		84,242	10,253	-	=	47,149	49,553	51,981
Depreciation offsets Ofther adjustments Accumulated Surplus/(Deficit) 1 70,491 Reserves Housing Development Fund	14,014	22,831							
Other adjustments Accumulated Surplus/(Deficit)  Reserves Housing Development Fund		450,545							
Accumulated Surplus/(Deficit) 1 70,491  Reserves  Housing Development Fund									
Reserves Housing Development Fund	81,572	572 470,938	84,242	10,253	_	_	47,149	49,553	51,981
Housing Development Fund	01,372	4/0,930	04,242	10,233	_	_	47,149	47,003	31,761
Capital replacement									
Self-insurance									
Other reserves									
Revaluation Total Recenter					_		_		
Total Reserves         2         -           TOTAL COMMUNITY WEALTH/EQUITY         2         70,491	81,572		84,242	10,253	-	-	47,149	49,553	51,981
Total capital expenditure includes expenditure on nationally			54,242	10,253	_		47,149	47,003	31,481

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services					

## MBRR SA32 - List of external mechanisms

EC135 Intsika Yethu - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or	Monetary value of agreement 2.
Name of organisation	Mths	Number		contract	R thousand
Red Guard Security Gestetner Indwe Risk Nashua Tsomo Gestetner FIN Nashua aficio (traffic)			Security Services Photocopying machine Insurance for municipal assets Photocopying machine Photocopying machine Photocopying machine	continuous	120 28 4 12

#### **INTSIKA YETHU MUNICIPALITY EC 135**



## Municipal manager's quality certificate

I **ZAMUXOLO SHASHA**, municipal manager of Intsika Yethu Municipality, hereby certify that the final budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the final budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name	_ZAMUXOLO SHASHA
Municipal ma	nager of Intsika Yethu Municipality (EC135)
Signature	
Date	