

ANNUAL BUDGET OF
NAMAKWA DISTRICT
MUNICIPALITY



2013/14 TO 2015/16

MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

Copies of this document can be viewed:

- In the foyers of all municipal buildings
- At www.namakwa-dm.gov.za

Table of Contents

ANNEXURE	ERROR! BOOKMARK NOT DEFINED.
PART 1 – ANNUAL BUDGET	
1.1 MAYOR’S REPORT	
1.2 COUNCIL RESOLUTIONS	
1.3 EXECUTIVE SUMMARY	
1.4 OPERATING REVENUE FRAMEWORK.....	
1.5 OPERATING EXPENDITURE FRAMEWORK.....	
1.6 CAPITAL EXPENDITURE	
1.7 ANNUAL BUDGET TABLES - PARENT MUNICIPALITY.....	
PART 2 – SUPPORTING DOCUMENTATION	
2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS.....	
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP	
2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS.....	
2.4 OVERVIEW OF BUDGET RELATED-POLICIES.....	
2.5 OVERVIEW OF BUDGET ASSUMPTIONS	
2.6 OVERVIEW OF BUDGET FUNDING	
2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS.....	
2.8 COUNCILLOR AND EMPLOYEE BENEFITS.....	
2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW.....	
2.10 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS	
2.11 CAPITAL EXPENDITURE DETAILS	
2.12 LEGISLATION COMPLIANCE STATUS.....	
2.13 OTHER SUPPORTING DOCUMENTS.....	

List of Tables

Table 1 Consolidated Overview of the 2011/12 MTREF.....	
Table 2 Summary of revenue classified by main revenue source	
Table 3 Percentage growth in revenue by main revenue source.....	
Table 4 Operating Transfers and Grant Receipts	
Table 5 Comparison of proposed rates to levied for the 2011/12 financial year	
Table 6 Proposed Water Tariffs.....	
Table 7 Comparison between current water charges and increases (Domestic)	
Table 8 Comparison between current electricity charges and increases (Domestic)	
Table 9 Comparison between current sanitation charges and increases.....	
Table 10 Comparison between current sanitation charges and increases, single dwelling- houses	
Table 11 Comparison between current waste removal fees and increases.....	
Table 12 MBRR Table SA14 – Household bills.....	
Table 13 Summary of operating expenditure by standard classification item	

Table 14 Operational repairs and maintenance.....

Table 15 Repairs and maintenance per asset class

Table 16 2011/12 Medium-term capital budget per vote

Table 17 MBRR Table A1 - Budget Summary

Table 18 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification).....

Table 19 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table 20 Surplus/(Deficit) calculations for the trading services

Table 21 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Table 22 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Table 23 MBRR Table A6 - Budgeted Financial Position

Table 24 MBRR Table A7 - Budgeted Cash Flow Statement

Table 25 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Table 26 MBRR Table A9 - Asset Management.....

Table 27 MBRR Table A10 - Basic Service Delivery Measurement.....

Table 28 IDP Strategic Objectives.....

Table 29 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue ..

Table 30 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure.....

Table 31 MBRR Table SA7 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure.....

Table 32 MBRR Table SA7 - Measurable performance objectives

Table 33 MBRR Table SA8 - Performance indicators and benchmarks

Table 34 Credit rating outlook

Table 35 Breakdown of the operating revenue over the medium-term

Table 36 Proposed tariff increases over the medium-term.....

Table 37 MBRR SA15 – Detail Investment Information.....

Table 38 MBRR SA16 – Investment particulars by maturity.....

Table 39 Sources of capital revenue over the MTREF

Table 40 MBRR Table SA 17 - Detail of borrowings.....

Table 41 MBRR Table SA 18 - Capital transfers and grant receipts.....

Table 42 MBRR Table A7 - Budget cash flow statement

Table 43 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

Table 44 MBRR SA10 – Funding compliance measurement

Table 45 MBRR SA19 - Expenditure on transfers and grant programmes

Table 46 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Table 47 MBRR SA22 - Summary of councillor and staff benefits.....

Table 48 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Table 49 MBRR SA24 – Summary of personnel numbers.....

Table 50 MBRR SA25 - Budgeted monthly revenue and expenditure.....

Table 51 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote).....

Table 52 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification).....

Table 53 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote).....

Table 54 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

Table 55 MBRR SA30 - Budgeted monthly cash flow

Table 56 MBRR SA 34a - Capital expenditure on new assets by asset class

Table 57 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class.....

Table 58 MBRR SA34c - Repairs and maintenance expenditure by asset class

Table 59 MBRR SA35 - Future financial implications of the capital budget

Table 60 MBRR SA36 - Detailed capital budget per municipal vote.....

Table 61 MBRR SA37 - Projects delayed from previous financial year.....

Table 62 MBRR Table SA1 - Supporting detail to budgeted financial performance

Table 63 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department).....

Table 64 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Table 66 MBRR Table SA9 – Social, economic and demographic statistics and assumptions.....

Table 67 MBRR SA32 – List of external mechanisms.....

List of Figures

Figure 1 Main operational expenditure categories for the 2011/12 financial year.....

Figure 2 Capital Infrastructure Programme

Figure 3 Expenditure by major type

Figure 4 Depreciation in relation to repairs and maintenance over the MTREF

Figure 5 Planning, budgeting and reporting cycle.....

Figure 6 Definition of performance information concepts.....

Figure 7 Breakdown of operating revenue over the 2011/12 MTREF.....

Figure 8 Sources of capital revenue for the 2011/12 financial year

Figure 9 Growth in outstanding borrowing (long-term liabilities)

Figure 10 Cash and cash equivalents / Cash backed reserves and accumulated funds

Abbreviations and Acronyms

AMR	Automated Meter Reading	ℓ	litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt		

Part 1 – Annual Budget

1.1 Mayor's Report

TO BE INCLUDED IN THE FINAL ANNUAL BUDGET 2013/14

1.2 Council Resolutions

On 20 March 2013 the Council of Namakwa District Municipality met in the Council Chambers to consider the annual budget of the municipality for the financial year 2013/14. The Council approved and adopted the following resolutions:

1. The Council of Namakwa District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2013/14 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 18 on page 24;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 19 on page 26;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 21 on page 28; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 22 on page 30.
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table 23 on page 32;
 - 1.2.2. Budgeted Cash Flows as contained in Table 24 on page 34;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 25 on page 34;
 - 1.2.4. Asset management as contained in Table 26 on page 36; and
 - 1.2.5. Basic service delivery measurement as contained in Table 27 on page 38.
2. To give proper effect to the municipality's annual budget, the Council of Namakwa District Municipality approves:
 - 2.1. That cash backing is implemented through the utilisation of the municipality own reserves to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's

funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

National Treasury's MFMA Circular No. 66 and 67 were used to guide the compilation of the 2013/14 MTREF.

The main challenges experienced during the compilation of the 2013/14 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2013/14 MTREF process; and

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

- The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/14 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/14 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2011/12 MTREF

R thousand	Adjustments Budget 2012/13	Budget Year 2013/14	Budget Year 2013/14	Budget Year 2013/14
Total Operating Revenue	90 650 849	72 954 803	56 047 054	60 545 661
Total Operating Expenditure	95 211 086	87 619 721	67 005 715	71 677 796
(Surplus)/Deficit for the year	-4 560 237	-14 664 918	-10 958 661	-11 132 135
Total Capital Expenditure	1 277 650	3 427 000	504 000	409 000

The municipality's operating budget indicates a deficit of R 14.65 million which is mainly due to the following isolated events:

- The inclusion of operating expenditure of R 4 196 400 for the Construction Education Training Authority. The income was already included in the 2012/13 MTREF.
- The budget inclusion of interest of the post retirement benefit of R 1 171 597 which was not previously budgeted for in the MTREF.
- Additional provision for the Vaalwater Community Hall of R 1 175 000 to due the project not being completed in the 2012/13 MTREF.
- The budget inclusion of current service costs for the medical aid benefit as well as the long service award benefit.

The above deficit is fully funded by the municipality's own funding which include investments which are sufficient. Also note that the municipality indicates a surplus of R 37.1 million for the 2013/14 MTREF and SA 10 indicates that the Namakwa District Municipality's budget is fully funded for the projected forecasted years included in this MTREF.

1.4 Operating Revenue Framework

For Namakwa District 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 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;
- Change in the calculation of the equitable share formula for district municipalities;
- The continuous efforts of seeking implementing agent opportunities which will generate additional revenues for the Namakwa District Municipality.

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

Table 2 Summary of revenue classified by main revenue source

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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	383	404	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		592	577	899	825	825	825	825	927	977	1 030
Interest earned - external investments		3 683	3 407	3 069	1 000	1 220	1 220	1 220	1 450	1 528	1 611
Interest earned - outstanding debtors		-	202	248	100	100	100	100	100	105	111
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	5	5	6
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		2 294	1 474	-	17 910	17 778	17 778	17 778	13 957	14 710	15 505
Transfers recognised - operational		35 242	39 523	33 677	53 854	68 657	68 657	68 657	54 546	37 191	40 691
Other revenue	2	1 054	1 292	1 835	815	1 565	1 565	1 565	1 325	1 397	1 472
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		43 248	46 880	39 726	74 504	90 145	90 145	90 145	72 310	55 914	60 426

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.

Revenue generated from Government Grants forms the major source of revenue of Namakwa District Municipality.

Operating grants and transfers totals R38.07 million in the 2013/14 financial year and slightly decreases to R36.7 million by 2014/15. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 3 Operating Transfers and Grant Receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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:		32 985	36 227	31 832	32 366	32 366	32 366	32 973	34 289	35 248
Local Government Equitable Share		25 683	29 290	29 792	30 116	30 116	30 116	30 848	32 105	33 031
Finance Management		750	945	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		-	750	790	1 000	1 000	1 000	875	934	967
PIMS		1 901	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4 651	5 242	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 786	1 027	1 012	2 000	2 000	2 000	4 106	2 424	2 555
NEAR		-	-	-	-	-	-	-	-	-
Fire Equipment		320	127	371	-	-	-	802	-	-
Health Inspector Subsidy		1 385	-	-	2 000	2 000	2 000	2 300	2 424	2 555
Civil Defence Subsidy		875	900	641	-	-	-	1 004	-	-
IDP/LDO		206	-	-	-	-	-	-	-	-
Sport Development		-	-	-	-	-	-	-	-	-
SA Projects		-	-	-	-	-	-	-	-	-
Clinic Sanitation		-	-	-	-	-	-	-	-	-
Agricultural and Fisheries		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		952	7 654	6 258	650	650	650	1 000	-	-
EPWP		-	7 654	6 258	650	650	650	1 000	-	-
SETA		90	-	-	-	-	-	-	-	-
Kamiesberg Special Fund		630	-	-	-	-	-	-	-	-
Richtersveld Special Fund		232	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	36 722	44 908	39 102	35 016	35 016	35 016	38 079	36 713	37 803

1.5 Operating Expenditure Framework

The Namakwa District 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) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and is mainly funded by internally generated funding being cash-back reserves;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plans no budget*. If there is no business plan no funding allocation can be made.

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

Table 4 Summary of operating expenditure by standard classification item

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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
Expenditure By Type											
Employee related costs	2	13 347	13 126	17 203	31 918	35 542	35 542	35 542	34 144	33 307	35 105
Remuneration of councillors		2 283	2 257	2 265	2 374	2 391	2 391	2 391	2 434	2 565	2 704
Debt impairment	3	-	182	2 094	-	-	-	-	-	-	-
Depreciation & asset impairment	2	2 149	2 013	1 918	2 174	2 109	2 109	2 109	2 043	2 153	2 269
Finance charges		2 025	1 492	1 348	-	-	-	-	1 172	1 235	1 302
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	9 566	10 720	10 720	10 720	8 521	7 927	8 355
Transfers and grants		5 849	5 835	2 801	6 868	7 039	7 039	7 039	10 609	1 175	-
Other expenditure	4, 5	13 217	23 908	21 082	30 909	37 410	37 410	37 410	28 697	18 644	21 943
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		38 870	48 813	48 711	83 809	95 211	95 211	95 211	87 620	67 006	71 678

The budgeted allocation for employee related costs for the 2013/14 financial year totals R36.5 million, which equals 41.7 per cent of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6.85 per cent for the 2011/12 financial year. An annual increase of 5.4 per cent has been included in the two outer years of the MTREF. In addition expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

The settlement reached by the SALGBC parties in the salary dispute resulted in a further financial implication on this area of expenditure. It should be noted that the total financial implication could not be determined as the applicable municipal wage curve (representing equal pay for equal work at all municipalities in South Africa) has not been finalised.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R2.04 million for the 2013/14 financial and equates to 2.3 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Contracted services are strictly costing that was obtained from the Department of Environmental Affairs for the Work for Water project.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 5.5 per cent for 2013/14 and curbed at 5.4 and 5.4 per cent for the two outer years, indicating that significant cost savings have been already realised. Further details relating to contracted services can be seen in Table 64 MBRR SA1.

1.6 Capital expenditure

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

Table 5 2013/14 Medium-term capital budget per vote

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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 - Municipal Vote	1										
Single-year expenditure appropriation	2										
Vote 1 - Municipal Manager		245	56	23	52	94	94	94	40	-	-
1.1 - Council: Councillors		-	-	-	-	-	-	-	-	-	-
1.2 - Council Expenditure		245	-	23	-	-	-	-	20	-	-
1.3 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
1.4 - Internal Audit and Audit Committee		-	-	-	15	15	15	15	-	-	-
1.5 - Mayor - PA		-	56	-	15	15	15	15	-	-	-
1.6 - Municipal Manager		-	-	-	20	60	60	60	20	-	-
1.7 - Municipal Manager - Admin		-	-	-	2	-	-	-	-	-	-
1.8 - Housing		-	-	-	-	-	-	-	-	-	-
1.9 - Speaker		-	-	-	-	-	-	-	-	-	-
1.10 - Speaker - PA		-	-	-	-	4	4	4	-	-	-
Vote 2 - Manager: Corporate Services		1 441	573	90	1 088	873	873	873	3 297	322	250
2.1 - Administration		-	573	11	138	138	138	138	-	-	-
2.2 - Human Resources		-	-	-	-	-	-	-	117	72	-
2.3 - Council Buildings		-	-	78	700	450	450	450	2 550	-	-
2.4 - Council Vehicles		1 441	-	-	250	285	285	285	630	250	250
2.5 - Equitable Share - Admin		-	-	-	-	-	-	-	-	-	-
2.6 - Equitable Share - Electricity		-	-	-	-	-	-	-	-	-	-
2.7 - Equitable Share - Sanitation		-	-	-	-	-	-	-	-	-	-
2.8 - Equitable Share - Water		-	-	-	-	-	-	-	-	-	-
2.9 - Operational and Maintenance		-	-	-	-	-	-	-	-	-	-
Vote 3 - Manager: Economic Development		60	200	89	106	91	91	91	40	10	-
3.1 - Economic Development		-	-	55	-	-	-	-	25	-	-
3.2 - Fish Factory		-	-	-	-	-	-	-	-	-	-
3.3 - Harbour		-	-	-	-	-	-	-	-	-	-
3.4 - Project Manager SLP		-	-	-	-	-	-	-	-	-	-
3.5 - Tourism		-	-	9	56	41	41	41	-	-	-
3.6 - Working for Water		-	-	-	-	-	-	-	-	-	-
3.7 - Planning		-	-	4	-	-	-	-	-	-	-
3.8 - Council Projects		-	-	15	-	-	-	-	-	-	-
3.9 - Project Management		60	200	5	50	50	50	50	15	10	-
Vote 4 - Manager: Environmental Health		476	28	130	211	181	181	181	-	152	159
4.1 - Ambulance		-	-	-	-	-	-	-	-	-	-
4.2 - Environmental Health		48	25	25	75	75	75	75	-	39	39
4.3 - Law Enforcement		-	-	-	-	-	-	-	-	-	-
4.4 - Primary Health		-	-	-	-	-	-	-	-	-	-
4.5 - Safety		427	3	105	136	106	106	106	-	113	120
Vote 5 - Manager: Finance		237	332	330	39	39	39	39	50	20	-
5.1 - Finance		237	332	330	39	39	39	39	50	20	-
Vote 6 - Manager: Roads		-	-	-	-	-	-	-	-	-	-
6.1 - Plant and Equipment		-	-	-	-	-	-	-	-	-	-
6.2 - Roads		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		2 458	1 190	662	1 495	1 278	1 278	1 278	3 427	504	409
Total Capital Expenditure		2 458	1 190	662	1 495	1 278	1 278	1 278	3 427	504	409

1.7 Annual Budget Tables – Namakwa District 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.

Table 6 MBRR Table A1 - Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	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
R thousands										
Financial Performance										
Property rates	383	404	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	3 683	3 407	3 069	1 000	1 220	1 220	1 220	1 450	1 528	1 611
Transfers recognised - operational	35 242	39 523	33 677	53 854	68 657	68 657	68 657	54 546	37 191	40 691
Other own revenue	3 940	3 546	2 981	19 650	20 268	20 268	20 268	16 314	17 195	18 123
Total Revenue (excluding capital transfers and contributions)	43 248	46 880	39 726	74 504	90 145	90 145	90 145	72 310	55 914	60 426
Employee costs	13 347	13 126	17 203	31 918	35 542	35 542	35 542	34 144	33 307	35 105
Remuneration of councillors	2 283	2 257	2 265	2 374	2 391	2 391	2 391	2 434	2 565	2 704
Depreciation & asset impairment	2 149	2 013	1 918	2 174	2 109	2 109	2 109	2 043	2 153	2 269
Finance charges	2 025	1 492	1 348	-	-	-	-	1 172	1 235	1 302
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 849	5 835	2 801	6 868	7 039	7 039	7 039	10 609	1 175	-
Other expenditure	13 217	24 089	23 176	40 475	48 130	48 130	48 130	37 218	26 571	30 298
Total Expenditure	38 870	48 813	48 711	83 809	95 211	95 211	95 211	87 620	67 006	71 678
Surplus/(Deficit)	4 377	(1 932)	(8 985)	(9 305)	(5 066)	(5 066)	(5 066)	(15 310)	(11 092)	(11 252)
Transfers recognised - capital	-	55	5 995	536	506	506	506	645	133	120
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)
Capital expenditure & funds sources										
Capital expenditure	2 458	1 190	662	1 495	1 278	1 278	1 278	3 427	504	409
Transfers recognised - capital	-	64	115	536	506	506	506	645	133	120
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	23	-	-	-	-	-	-	-
Internally generated funds	2 458	1 126	524	959	772	772	772	2 782	371	289
Total sources of capital funds	2 458	1 190	662	1 495	1 278	1 278	1 278	3 427	504	409
Financial position										
Total current assets	78 667	66 931	64 232	43 616	45 161	45 161	61 128	50 957	41 398	31 666
Total non current assets	18 793	11 361	9 925	10 866	10 476	10 476	8 728	10 113	8 464	6 603
Total current liabilities	32 874	18 294	16 709	7 364	4 311	4 311	10 909	11 075	11 243	11 421
Total non current liabilities	18 141	15 430	15 871	17 823	11 043	11 043	17 386	17 609	17 836	18 067
Community wealth/Equity	46 444	44 568	41 577	29 296	40 284	40 284	41 562	32 386	20 782	8 782
Cash flows										
Net cash from (used) operating	17 686	(8 146)	(568)	(1 287)	(110)	(110)	(110)	(6 745)	(9 055)	(9 323)
Net cash from (used) investing	(2 189)	(1 190)	(662)	(1 495)	(1 278)	(1 278)	(1 278)	(3 427)	(504)	(409)
Net cash from (used) financing	(609)	(4 200)	(22)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	76 785	63 249	61 996	59 214	57 826	56 439	57 826	49 107	39 548	29 816
Cash backing/surplus reconciliation										
Cash and investments available	76 786	63 250	61 998	41 918	43 313	43 313	59 279	49 108	39 549	29 817
Application of cash and investments	31 996	17 844	16 991	10 740	6 841	6 841	13 439	12 007	9 764	9 860
Balance - surplus (shortfall)	44 790	45 406	45 006	31 177	36 472	36 472	45 840	37 101	29 785	19 957
Asset management										
Asset register summary (WDV)	18 791	11 360	9 924	10 865	10 475	10 475	10 112	10 112	8 463	6 602
Depreciation & asset impairment	2 149	2 013	1 918	2 174	2 109	2 109	2 043	2 043	2 153	2 269
Renewal of Existing Assets	-	-	-	-	-	-	-	-	24	24
Repairs and Maintenance	1 880	2 545	372	652	999	999	813	813	857	903
Free services										
Cost of Free Basic Services provided	3 095	2 987	11 939	18 923	18 923	18 923	21 696	21 696	18 854	18 854
Revenue cost of free services provided	3 491	4 297	8 754	17 132	17 132	17 132	18 412	18 412	19 787	19 787
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	5	1	1	1	1	1	1	1
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	3	3	3	3	3	3	3	3

Explanatory notes to MBRR Table A1 - Budget Summary

1. 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).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was paying much attention to managing this aspect of its finances, and consequently many of its obligations are cash-backed. This places the municipality in a very favourable financial position.

Table 7 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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	1									
Governance and administration		18 204	13 287	34 559	40 067	49 010	49 010	47 096	38 621	39 831
Executive and council		2 304	2 398	936	3 758	5 331	5 331	12 509	3 069	3 193
Budget and treasury office		11 891	4 067	28 929	28 957	29 327	29 327	29 398	30 319	31 139
Corporate services		4 009	6 822	4 695	7 351	14 351	14 351	5 189	5 232	5 499
Community and public safety		2 569	667	2 914	3 095	2 905	2 905	4 736	2 424	2 555
Community and social services		1 385	-	1 959	2 000	2 000	2 000	2 300	2 424	2 555
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 184	667	955	1 095	905	905	2 436	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		22 451	32 978	8 247	31 878	38 736	38 736	21 122	15 002	18 159
Planning and development		1 078	16 795	7 742	31 742	38 736	38 736	21 114	14 993	18 150
Road transport		21 373	16 183	504	137	-	-	8	9	9
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1	-	-	-	-	-	-	-	-
Electricity		1	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	22	4	1	-	-	-	-	-	-
Total Revenue - Standard	2	43 248	46 935	45 721	75 040	90 651	90 651	72 955	56 047	60 546
Expenditure - Standard										
Governance and administration		22 823	27 904	29 177	36 056	40 608	40 608	48 203	35 864	36 496
Executive and council		12 592	14 542	17 282	23 810	24 991	24 991	28 289	19 364	19 173
Budget and treasury office		4 231	4 044	4 796	5 270	5 568	5 568	5 238	5 454	5 681
Corporate services		5 999	9 317	7 099	6 976	10 049	10 049	14 676	11 046	11 642
Community and public safety		4 677	5 791	7 389	8 026	7 869	7 869	9 676	8 295	8 743
Community and social services		2 571	3 107	4 274	4 601	4 408	4 408	5 136	5 413	5 706
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 056	2 634	3 064	3 373	3 408	3 408	4 484	2 822	2 975
Housing		-	-	-	-	-	-	-	-	-
Health		50	51	51	52	53	53	56	59	62
Economic and environmental services		10 030	13 325	10 312	38 373	44 668	44 668	27 721	20 718	24 196
Planning and development		9 416	13 147	9 807	37 576	43 866	43 866	26 866	19 818	23 246
Road transport		614	178	504	797	802	802	854	901	949
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		103	140	-	-	-	-	-	-	-
Electricity		99	125	-	-	-	-	-	-	-
Water		5	15	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	1 236	1 653	1 834	1 354	2 066	2 066	2 020	2 129	2 244
Total Expenditure - Standard	3	38 870	48 813	48 711	83 809	95 211	95 211	87 620	67 006	71 678
Surplus/(Deficit) for the year		4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 7 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

Table 8 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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										
Vote 1 - Municipal Manager	1	2 304	2 398	936	3 758	5 331	5 331	12 509	3 069	3 193
Vote 2 - Manager: Corporate Services		4 010	6 822	5 124	7 351	14 351	14 351	5 189	5 232	5 499
Vote 3 - Manager: Economic Development		1 101	16 799	7 314	31 742	38 736	38 736	21 114	14 993	18 150
Vote 4 - Manager: Environmental Health		2 569	667	2 914	3 095	2 905	2 905	4 736	2 424	2 555
Vote 5 - Manager: Finance		11 891	4 067	28 929	28 957	29 327	29 327	29 398	30 319	31 139
Vote 6 - Manager: Roads		21 373	16 183	504	137	-	-	8	9	9
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	43 248	46 935	45 721	75 040	90 651	90 651	72 955	56 047	60 546
Expenditure by Vote to be appropriated										
Vote 1 - Municipal Manager	1	12 302	14 071	16 836	23 302	24 818	24 818	28 289	19 364	19 173
Vote 2 - Manager: Corporate Services		6 325	9 755	7 383	7 292	10 341	10 341	14 989	11 375	11 989
Vote 3 - Manager: Economic Development		10 720	15 023	11 804	39 122	45 813	45 813	28 574	21 617	25 143
Vote 4 - Manager: Environmental Health		4 677	5 741	7 389	8 026	7 869	7 869	9 676	8 295	8 743
Vote 5 - Manager: Finance		4 231	4 044	4 796	5 270	5 568	5 568	5 238	5 454	5 681
Vote 6 - Manager: Roads		614	178	504	797	802	802	854	901	949
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	38 870	48 813	48 711	83 809	95 211	95 211	87 620	67 006	71 678
Surplus/(Deficit) for the year	2	4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. 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 organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table 9 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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	383	404	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		592	577	899	825	825	825	825	927	977	1 030
Interest earned - external investments		3 683	3 407	3 069	1 000	1 220	1 220	1 220	1 450	1 528	1 611
Interest earned - outstanding debtors		-	202	248	100	100	100	100	100	105	111
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	5	5	6
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		2 294	1 474	-	17 910	17 778	17 778	17 778	13 957	14 710	15 505
Transfers recognised - operational		35 242	39 523	33 677	53 854	68 657	68 657	68 657	54 546	37 191	40 691
Other revenue	2	1 054	1 292	1 835	815	1 565	1 565	1 565	1 325	1 397	1 472
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		43 248	46 880	39 726	74 504	90 145	90 145	90 145	72 310	55 914	60 426
Expenditure By Type											
Employee related costs	2	13 347	13 126	17 203	31 918	35 542	35 542	35 542	34 144	33 307	35 105
Remuneration of councillors		2 283	2 257	2 265	2 374	2 391	2 391	2 391	2 434	2 565	2 704
Debt impairment	3	-	182	2 094	-	-	-	-	-	-	-
Depreciation & asset impairment	2	2 149	2 013	1 918	2 174	2 109	2 109	2 109	2 043	2 153	2 269
Finance charges		2 025	1 492	1 348	-	-	-	-	1 172	1 235	1 302
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	9 566	10 720	10 720	10 720	8 521	7 927	8 355
Transfers and grants		5 849	5 835	2 801	6 868	7 039	7 039	7 039	10 609	1 175	-
Other expenditure	4, 5	13 217	23 908	21 082	30 909	37 410	37 410	37 410	28 697	18 644	21 943
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		38 870	48 813	48 711	83 809	95 211	95 211	95 211	87 620	67 006	71 678
Surplus/(Deficit)		4 377	(1 932)	(8 985)	(9 305)	(5 066)	(5 066)	(5 066)	(15 310)	(11 092)	(11 252)
Transfers recognised - capital		-	55	5 995	536	506	506	506	645	133	120
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)

Table 10 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Manager: Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Manager: Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 4 - Manager: Environmental Health		-	-	-	-	-	-	-	-	-	-
Vote 5 - Manager: Finance		-	-	-	-	-	-	-	-	-	-
Vote 6 - Manager: Roads		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		245	56	23	52	94	94	94	40	-	-
Vote 2 - Manager: Corporate Services		1 441	573	90	1 088	873	873	873	3 297	322	250
Vote 3 - Manager: Economic Development		60	200	89	106	91	91	91	40	10	-
Vote 4 - Manager: Environmental Health		476	28	130	211	181	181	181	-	152	159
Vote 5 - Manager: Finance		237	332	330	39	39	39	39	50	20	-
Vote 6 - Manager: Roads		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		2 458	1 190	662	1 495	1 278	1 278	1 278	3 427	504	409
Total Capital Expenditure - Vote		2 458	1 190	662	1 495	1 278	1 278	1 278	3 427	504	409
Capital Expenditure - Standard											
Governance and administration		1 935	395	459	1 179	1 006	1 006	1 006	3 387	342	250
Executive and council		31	36	39	52	94	94	94	40	-	-
Budget and treasury office		237	332	330	39	39	39	39	50	20	-
Corporate services		1 667	27	90	1 088	873	873	873	3 297	322	250
Community and public safety		427	31	105	211	181	181	181	-	152	159
Community and social services		-	-	-	75	75	75	75	-	39	39
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		427	31	105	136	106	106	106	-	113	120
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		96	764	98	50	50	50	50	40	10	-
Planning and development		47	740	73	50	50	50	50	40	10	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		48	25	25	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	56	41	41	41	-	-	-
Total Capital Expenditure - Standard	3	2 458	1 190	662	1 495	1 278	1 278	1 278	3 427	504	409
Funded by:											
National Government		-	35	4	350	350	350	350	15	-	-
Provincial Government		-	29	105	136	106	106	106	630	133	120
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	5	50	50	50	50	-	-	-
Transfers recognised - capital	4	-	64	115	536	506	506	506	645	133	120
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	23	-	-	-	-	-	-	-
Internally generated funds		2 458	1 126	524	959	772	772	772	2 782	371	289
Total Capital Funding	7	2 458	1 190	662	1 495	1 278	1 278	1 278	3 427	504	409

Table 11 MBRR Table A6 - Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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
ASSETS											
Current assets											
Cash		4 800	147	4 267	2 564	149	149	149	3 243	3 243	3 243
Call investment deposits	1	71 986	63 102	57 729	39 352	43 162	43 162	59 129	45 864	36 305	26 573
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-
Other debtors		1 400	3 001	2 236	1 000	1 850	1 850	1 850	1 850	1 850	1 850
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inv enbry	2	482	681	-	700	-	-	-	-	-	-
Total current assets		78 667	66 931	64 232	43 616	45 161	45 161	61 128	50 957	41 398	31 666
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments	1	1	1	1	1	1	1	1	1	1	1
Investment property		421	393	365	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	16 964	9 550	8 083	9 448	9 296	9 296	7 251	8 636	6 987	5 126
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		1 406	1 417	1 476	1 417	1 179	1 179	1 476	1 476	1 476	1 476
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		18 793	11 361	9 925	10 866	10 476	10 476	8 728	10 113	8 464	6 603
TOTAL ASSETS		97 459	78 292	74 157	54 483	55 638	55 638	69 857	61 069	49 862	38 269
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	714	41	53	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	28 810	15 724	13 700	4 684	1 631	1 631	7 953	7 953	7 953	7 953
Provisions		3 350	2 530	2 956	2 680	2 680	2 680	2 956	3 121	3 290	3 468
Total current liabilities		32 874	18 294	16 709	7 364	4 311	4 311	10 909	11 075	11 243	11 421
Non current liabilities											
Borrowing		3 665	137	103	-	-	-	103	103	103	103
Provisions		14 476	15 292	15 768	17 823	11 043	11 043	17 283	17 506	17 734	17 964
Total non current liabilities		18 141	15 430	15 871	17 823	11 043	11 043	17 386	17 609	17 836	18 067
TOTAL LIABILITIES		51 015	33 724	32 580	25 187	15 353	15 353	28 295	28 683	29 080	29 488
NET ASSETS	5	46 444	44 568	41 577	29 296	40 284	40 284	41 562	32 386	20 782	8 782
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		44 607	43 857	40 618	24 925	35 913	35 913	37 191	29 604	20 411	8 493
Reserves	4	1 837	711	959	4 371	4 371	4 371	4 371	2 782	371	289
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	46 444	44 568	41 577	29 296	40 284	40 284	41 562	32 386	20 782	8 782

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 66 is supported by an extensive table of notes (SA3 which can be found on page 102) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 12 MBRR Table A7 - Budgeted Cash Flow Statement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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		6 182	2 908	831	19 550	20 168	20 168	20 168	16 314	17 195	18 123
Government - operating	1	51 897	36 583	33 186	50 982	65 086	65 086	65 086	54 546	37 191	40 691
Government - capital	1	-	55	-	536	506	506	506	645	133	120
Interest		3 683	3 609	3 316	1 100	1 320	1 320	1 320	1 450	1 528	1 611
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(43 399)	(51 156)	(37 871)	(66 587)	(80 152)	(80 152)	(80 152)	(69 090)	(63 927)	(69 869)
Finance charges		(678)	(146)	(31)	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	(6 868)	(7 039)	(7 039)	(7 039)	(10 609)	(1 175)	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		17 686	(8 146)	(568)	(1 287)	(110)	(110)	(110)	(6 745)	(9 055)	(9 323)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		266	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		2	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(2 458)	(1 190)	(662)	(1 495)	(1 278)	(1 278)	(1 278)	(3 427)	(504)	(409)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2 189)	(1 190)	(662)	(1 495)	(1 278)	(1 278)	(1 278)	(3 427)	(504)	(409)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	12	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(609)	(4 200)	(35)	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(609)	(4 200)	(22)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		14 888	(13 537)	(1 252)	(2 782)	(1 388)	(1 388)	(1 388)	(10 172)	(9 559)	(9 732)
Cash/cash equivalents at the year begin:	2	61 898	76 785	63 249	61 996	59 214	57 826	59 214	59 278	49 107	39 548
Cash/cash equivalents at the year end:	2	76 785	63 249	61 996	59 214	57 826	56 439	57 826	49 107	39 548	29 816

Table 13 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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	76 785	63 249	61 996	59 214	57 826	56 439	57 826	49 107	39 548	29 816
Other current investments > 90 days		-	(0)	-	(17 298)	(14 515)	(13 127)	1 452	0	0	0
Non current assets - Investments	1	1	1	1	1	1	1	1	1	1	1
Cash and investments available:		76 786	63 250	61 998	41 918	43 313	43 313	59 279	49 108	39 549	29 817
Application of cash and investments											
Unspent conditional transfers		13 351	11 685	5 163	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	13 458	1 830	7 913	3 689	(210)	(210)	6 112	6 103	6 103	6 103
Other provisions		3 350	3 618	2 956	2 680	2 680	2 680	2 956	3 121	3 290	3 468
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	1 837	711	959	4 371	4 371	4 371	4 371	2 782	371	289
Total Application of cash and investments:		31 996	17 844	16 991	10 740	6 841	6 841	13 439	12 007	9 764	9 860
Surplus(shortfall)		44 790	45 406	45 006	31 177	36 472	36 472	45 840	37 101	29 785	19 957

Table 14 MBRR Table A9 - Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	2 458	1 190	662	1 495	1 278	1 278	3 427	480	385
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	2 458	1 190	662	1 495	1 278	1 278	3 427	480	385
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	24	24
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	24	24
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	2 458	1 190	662	1 495	1 278	1 278	3 427	504	409
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	2 458	1 190	662	1 495	1 278	1 278	3 427	504	409
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		6 725	-	-	-	-	-	-	-	-
Infrastructure		6 725	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		421	393	365	-	-	-	-	-	-
Other assets		10 239	9 550	8 083	9 448	9 296	9 296	8 636	6 987	5 126
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1 406	1 417	1 476	1 417	1 179	1 179	1 476	1 476	1 476
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	18 791	11 360	9 924	10 865	10 475	10 475	10 112	8 463	6 602
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		2 149	2 013	1 918	2 174	2 109	2 109	2 043	2 153	2 269
Repairs and Maintenance by Asset Class	3	1 880	2 545	372	652	999	999	813	857	903
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	1 880	2 545	372	652	999	999	813	857	903
TOTAL EXPENDITURE OTHER ITEMS		4 030	4 558	2 290	2 826	3 108	3 108	2 856	3 010	3 173
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%	5.9%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.1%	1.1%
R&M as a % of PPE		11.1%	26.6%	4.6%	6.9%	10.7%	10.7%	9.4%	12.3%	17.6%
Renewal and R&M as a % of PPE		10.0%	22.0%	4.0%	6.0%	10.0%	10.0%	8.0%	10.0%	14.0%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The municipality meets both these recommendations.
3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the municipality’s strategy to address the maintenance backlog.

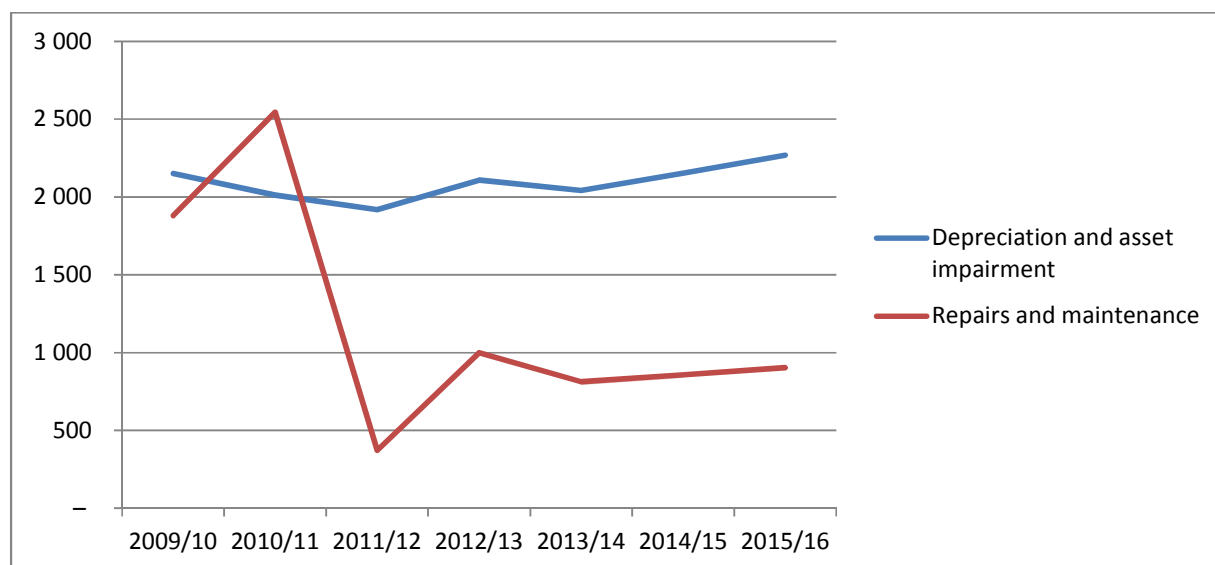


Figure 1 Depreciation in relation to repairs and maintenance over the MTREF

Table 15 MBRR Table A10 - Basic Service Delivery Measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets										
Water:										
Piped water inside dwelling		43	55	14 041	14 777	14 777	14 777	2 997	3 165	3 165
Piped water inside yard (but not in dwelling)		55	60	147	171	171	171	190	195	195
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		98	115	14 188	14 948	14 948	14 948	3 187	3 360	3 360
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply	4	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	98	115	14 188	14 948	14 948	14 948	3 187	3 360	3 360
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		43	55	7 279	7 119	7 119	7 119	994	1 052	1 052
Flush toilet (with septic tank)		55	60	461	514	514	514	348	366	366
Chemical toilet		-	-	4 314	4 558	4 558	4 558	2 278	2 400	2 400
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		41	35	30	20	20	20	25	40	40
<i>Minimum Service Level and Above sub-total</i>		139	150	12 084	12 211	12 211	12 211	3 645	3 858	3 858
Bucket toilet		-	-	5 000	1 055	1 055	1 055	1 000	1 000	1 000
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	22	23	23	23	25	27	27
<i>Below Minimum Service Level sub-total</i>		-	-	5 022	1 078	1 078	1 078	1 025	1 027	1 027
Total number of households	5	139	150	17 106	13 289	13 289	13 289	4 670	4 885	4 885
Energy:										
Electricity (at least min.service level)		-	-	320 000	339 000	339 000	339 000	360 000	381 000	381 000
Electricity - prepaid (min.service level)		40	51	10 490	11 068	11 068	11 068	333	2 319	2 319
<i>Minimum Service Level and Above sub-total</i>		40	51	330 490	350 068	350 068	350 068	360 333	383 319	383 319
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	40	51	330 490	350 068	350 068	350 068	360 333	383 319	383 319
Refuse:										
Removed at least once a week		1 850	1 565	2 026	13 319	13 319	13 319	2 060	2 090	2 090
<i>Minimum Service Level and Above sub-total</i>		1 850	1 565	2 026	13 319	13 319	13 319	2 060	2 090	2 090
Removed less frequently than once a week		-	-	2 599	2 755	2 755	2 755	2 920	3 076	3 076
Using communal refuse dump		-	-	12	13	13	13	13	14	14
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	2 611	2 768	2 768	2 768	2 933	3 090	3 090
Total number of households	5	1 850	1 565	4 637	16 087	16 087	16 087	4 993	5 180	5 180
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)		1 445	1 563	4 267	7 853	7 853	7 853	7 962	8 139	8 139
Sanitation (free minimum level service)		1 445	1 563	4 267	6 414	6 414	6 414	6 783	6 960	6 960
Electricity/other energy (50kwh per household per month)		1 367	1 485	4 189	6 441	6 441	6 441	6 783	6 960	6 960
Refuse (removed at least once a week)		1 445	1 563	2 798	4 882	4 882	4 882	5 132	5 221	5 221
Cost of Free Basic Services provided (R'000)	8	-	-	-	-	-	-	-	-	-
Water (6 kilolitres per household per month)		950	1 617	3 145	5 649	5 649 000	5 649 000	6 080	3 838	3 838
Sanitation (free sanitation service)		959	1	3 033	5 489	5 489 000	5 489 000	5 874	6 279	6 279
Electricity/other energy (50kwh per household per month)		246	300	2 247	3 676	3 676 000	3 676 000	3 897	4 246	4 246
Refuse (removed once a week)		940	1 069	3 514	4 109	4 109 367	4 109 367	5 845	4 492	4 492
Total cost of FBS provided (minimum social package)		3 095	2 987	11 939	18 923	18 923	18 923	21 696	18 854	18 854
Highest level of free service provided										
Property rates (R value threshold)		25 000	25 000	25 000	30 000	30	30 000	30 000	30 000	30 000
Water (kilolitres per household per month)		6	6	6	6	0	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		55	59	63	113	0	113	70	138	138
Electricity (kwh per household per month)		50	50	85	50	0	50	50	50	50
Refuse (average litres per week)		5	5	5	90	90	90	90	109	109
Revenue cost of free services provided (R'000)										
Property rates (R15 000 threshold rebate)	9	831	907	1 556	1 527	1 527	1 527	1 617	1 714	1 714
Property rates (other exemptions, reductions and rebates)		524	404	-	-	-	-	-	-	-
Water		950	1 617	2 426	2 746	2 746	2 746 000	2 921	3 107	3 107
Sanitation		246	300	909	3 252	3 252	3 252 000	3 539	3 850	3 850
Electricity/other energy		940	1 069	2 190	4 447	4 447	4 447 000	4 769	5 111	5 111
Refuse		-	-	764	2 360	2 360	2 360 000	2 556	2 772	2 772
Municipal Housing - rental rebates		-	-	909	2 800	2 800	2 800 000	3 010	3 233	3 233
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social package)		3 491	4 297	8 754	17 132	17 132	17 132	18 412	19 787	19 787

2 Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2010) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 25 August 2010. Key dates applicable to the process were:

- **August 2010** – Joint strategic planning session of the Mayoral Committee and Executive Management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritisation criteria for the compilation of the 2011/12 MTREF;
- **November 2010** – Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- **3 to 7 January 2011** - Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;
- **January 2011** – Multi-year budget proposals are submitted to the Mayoral Committee for endorsement;

- **28 January 2011** - Council considers the 2010/11 Mid-year Review and Adjustments Budget;
- **February 2011** - Recommendations of the Mayoral Committee are communicated to the Budget Steering Committee, and on to the respective departments. The draft 2011/12 MTREF is revised accordingly;
- **25 March 2011** - Tabling in Council of the draft 2011/12 IDP and 2011/12 MTREF for public consultation;
- **April 2011** – Public consultation;
- **6 May 2011** - Closing date for written comments;
- **6 to 21 May 2011** – finalisation of the 2011/12 IDP and 2011/12 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- **23 May 2011** - Tabling of the 2011/12 MTREF before Council for consideration and approval.

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

This is the fourth review of the IDP as adopted by Council in May 2006. It started in September 2010 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2011/12 MTREF in August.

The City's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fourth revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2011/12 MTREF, based on the approved 2010/11 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2011/12 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2010/11 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2013/14 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2013/14 MTREF:

- City growth
- Policy priorities and strategic objectives
- Asset maintenance
- Performance trends
- The approved 2012/13 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51 and 54 has been taken into consideration in the planning and prioritisation process.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2011/12 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 16 IDP Strategic Objectives

2010/11 Financial Year	2011/12 MTREF
1.	1.
2. Acceleration of higher and shared economic growth and development	2. Economic growth and development that leads to sustainable job creation
3. Fighting of poverty, building clean, healthy, safe and sustainable communities	3.1 Fight poverty and build clean, healthy, safe and sustainable communities
	3.2 Integrated Social Services for empowered and sustainable communities
4. Fostering participatory democracy and adherence to Batho Pele principles through a caring, accessible and accountable service	4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service
5. Good governance, Financial viability and institutional governance	5.1 Promote sound governance
	5.2 Ensure financial sustainability
	5.3 Optimal institutional transformation to ensure capacity to achieve set objectives

In order to ensure integrated and focused service delivery between all spheres of government it was important for the City to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development,

economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Provision of quality basic services and infrastructure which includes, amongst others:
 - Provide electricity;
 - Provide water;
 - Provide sanitation;
 - Provide waste removal;
 - Provide housing;
 - Provide roads and storm water;
 - Provide public transport;
 - Provide city planning services; and
 - Maintaining the infrastructure of the City.
2. Economic growth and development that leads to sustainable job creation by:
 - Ensuring there is a clear structural plan for the City;
 - Ensuring planning processes function in accordance with set timeframes;
 - Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.
- 3.1 Fight poverty and build clean, healthy, safe and sustainable communities:
 - Effective implementation of the Indigent Policy;
 - Working with the provincial department of health to provide primary health care services;
 - Extending waste removal services and ensuring effective city cleansing;
 - Ensuring all waste water treatment works are operating optimally;
 - Working with strategic partners such as SAPS to address crime;
 - Ensuring safe working environments by effective enforcement of building and health regulations;
 - Promote viable, sustainable communities through proper zoning; and
 - Promote environmental sustainability by protecting wetlands and key open spaces.
- 3.2 Integrated Social Services for empowered and sustainable communities
 - Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme
4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:
 - Optimising effective community participation in the ward committee system; and
 - Implementing Batho Pele in the revenue management strategy.
- 5.1 Promote sound governance through:
 - Publishing the outcomes of all tender processes on the municipal website
- 5.2 Ensure financial sustainability through:

- Reviewing the use of contracted services
- Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan

5.3 Optimal institutional transformation to ensure capacity to achieve set objectives

- Review of the organizational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the City. The five-year programme responds to the development challenges and opportunities faced by the City by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the City undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the City so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the City's IDP, associated sectoral plans and strategies, and the allocation of resources of the City and other service delivery partners.

This development strategy introduces important policy shifts which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines – so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and
- Sound financial fundamentals.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the fourth revised IDP, including:

- Strengthening the analysis and strategic planning processes of the City;
- Initiating zonal planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions, within the overall holistic framework;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2013/14 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 17 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				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
R thousand												
Sustaining the Natural and Built Environment	Climate protection and pollution minimisation			1 078	24 793	7 313	31 742	38 736	38 736	21 114	14 993	18 150
	Develop, manage and regulate the built and natural environment			-	-	-	-	-	-	-	-	-
Quality Living Environment	Meet service needs and address backlogs			21 373	11 795	504	137	-	-	8	9	9
Safe, Healthy and Secure Environment	Promoting the safety of citizens			2 569	3 213	2 914	3 095	2 905	2 905	4 736	2 424	2 555
	Promoting the health of citizens			-	-	-	-	-	-	-	-	-
Embracing our Cultural Diversity	Promote sport and recreation within the town			-	-	-	-	-	-	-	-	-
Good Governance	Ensure accessibility and promote governance.			6 336	4 104	6 061	11 110	19 683	19 683	17 698	8 301	8 692
	Create an efficient, effective and accountable administration			-	-	-	-	-	-	-	-	-
Financial Viability and Sustainability	Strategic and sustainable budgeting. Grow and diversify our revenues and Value for money expenditure			11 891	3 030	28 929	28 957	29 327	29 327	29 398	30 319	31 139
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	43 248	46 935	45 721	75 040	90 651	90 651	72 955	56 047	60 546

Table 18 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				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	
R thousand													
Sustaining the Natural and Built Environment	Climate protection and pollution minimisation			9 416	19 418	9 673	37 576	43 866	43 866	26 866	19 818	23 246	
	Develop, manage and regulate the built and natural environment			-	-	-	-	-	-	-	-	-	
Quality Living Environment	Meet service needs and address backlogs			717	1 723	504	797	802	802	854	901	949	
Safe, Healthy and Secure Environment	Promoting the safety of citizens			4 677	7 818	7 389	8 026	7 869	7 869	9 676	8 295	8 743	
	Promoting the health of citizens			-	-	-	-	-	-	-	-	-	
Embracing our Cultural Diversity	Promote sport and recreation within the town			-	-	-	-	-	-	-	-	-	
Good Governance	Ensure accessibility and promote governance.			19 828	15 317	26 215	32 140	37 106	37 106	44 985	32 539	33 059	
	Create an efficient, effective and accountable administration			-	-	-	-	-	-	-	-	-	
Financial Viability and Sustainability	Strategic and sustainable budgeting, Grow and diversify our revenues and Value for money expenditure			4 231	4 536	4 930	5 270	5 568	5 568	5 238	5 454	5 681	
Allocations to other priorities													
Total Expenditure				1	38 870	48 812	48 711	83 809	95 211	95 211	87 620	67 006	71 678

Table 19 MBRR Table SA7 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
Office of the Executive Mayor	% of allocated amount							100 000		
Social Transformation	spend									
Mathematics										
<i>Facilitate of Maths, science and technology</i>										
Literacy	% of allocated amount							100 000		
<i>Facilitate literacy education programmes</i>	spend									
Recognition of Grade 12	% of allocated amount							100 000		
<i>Facilitate literacy education programmes</i>	spend									
Back to school programme	% of allocated amount							100 000		
<i>Facilitate literacy education programmes</i>	spend									
Establishment of Mobile Gyms	% of allocated amount							150 000		
<i>Support of Sport, Arts, Culture & Heritage at a District level based on MOU sign</i>	spend									
Women Empowerment	% of allocated amount							100 000		
<i>Facilitate the establishment of safe houses for domestic violence victims especially women &</i>	spend									
Namakwa Festival	% of allocated amount							100 000		
<i>Support of Sport, Arts, Culture & Heritage at a District level based on MOU sign</i>	spend									
Commemorative days	% of allocated amount							100 000		
<i>Celebrating commemorative days</i>	spend									
Vulnerable group support	% of allocated amount							100 000		
<i>Support to vulnerable groups</i>	spend									
Event Equipment (Portable toilets & tents)	% of allocated amount							300 000		
<i>Support of Sport, Arts, Culture & Heritage at a District level based on MOU sign</i>	spend									
Social Equipment	% of allocated amount							100 000		
<i>Support to vulnerable groups</i>	spend									
Economic Development, Projects &	% of allocated amount							12 287 266		
LED	spend on poverty									
Working for Water										
<i>eradication of prosopis to protect and preserve the underground water resources as well as</i>										
Skills Hub	% of allocated amount							7 000 000		
<i>Partnerships to facilitate skills development</i>	spend									
Coastal Development	% of allocated amount							6 700 000		
<i>To ensure the participation of NDM in the development of the coastal towns in the</i>	spend									
Projects	% of allocated amount							2 000 000		
Upgrading of NDM premises	spend									
<i>Creation of storage facilities for archive, sanitation and office accommodation, provision</i>										
Steinkopf High School Renovation	% of allocated amount							250 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Okiep High School Renovation	% of allocated amount							250 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Kharkams High School Renovation	% of allocated amount							250 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Protea High School Renovation	% of allocated amount							250 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Sending School Renovation	% of allocated amount							175 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Corporate Services	% of allocated amount							630 000		
Disaster Management	spend									
Fire Fighting Vehicle										
<i>The Management of Disaster Management activities</i>										

2.3 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 City has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, 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:

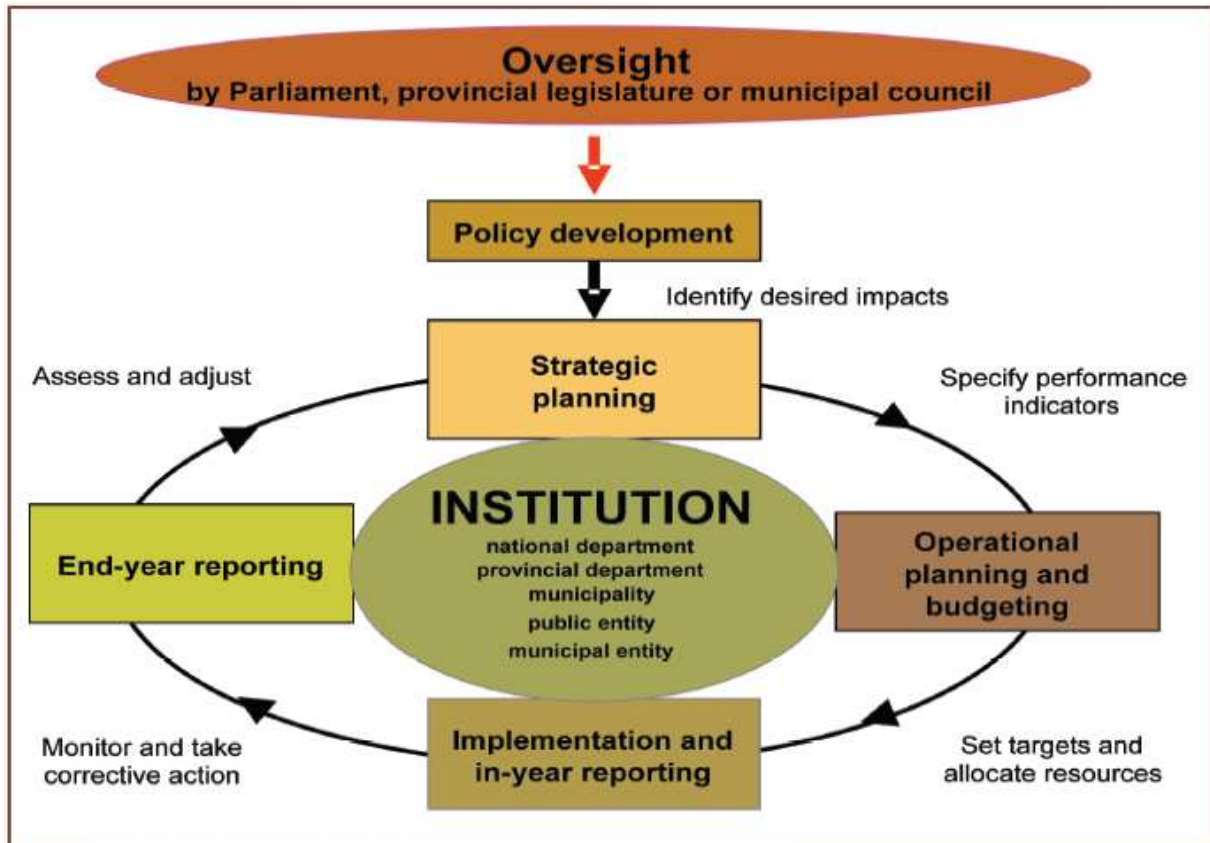


Figure 2 Planning, budgeting and reporting cycle

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

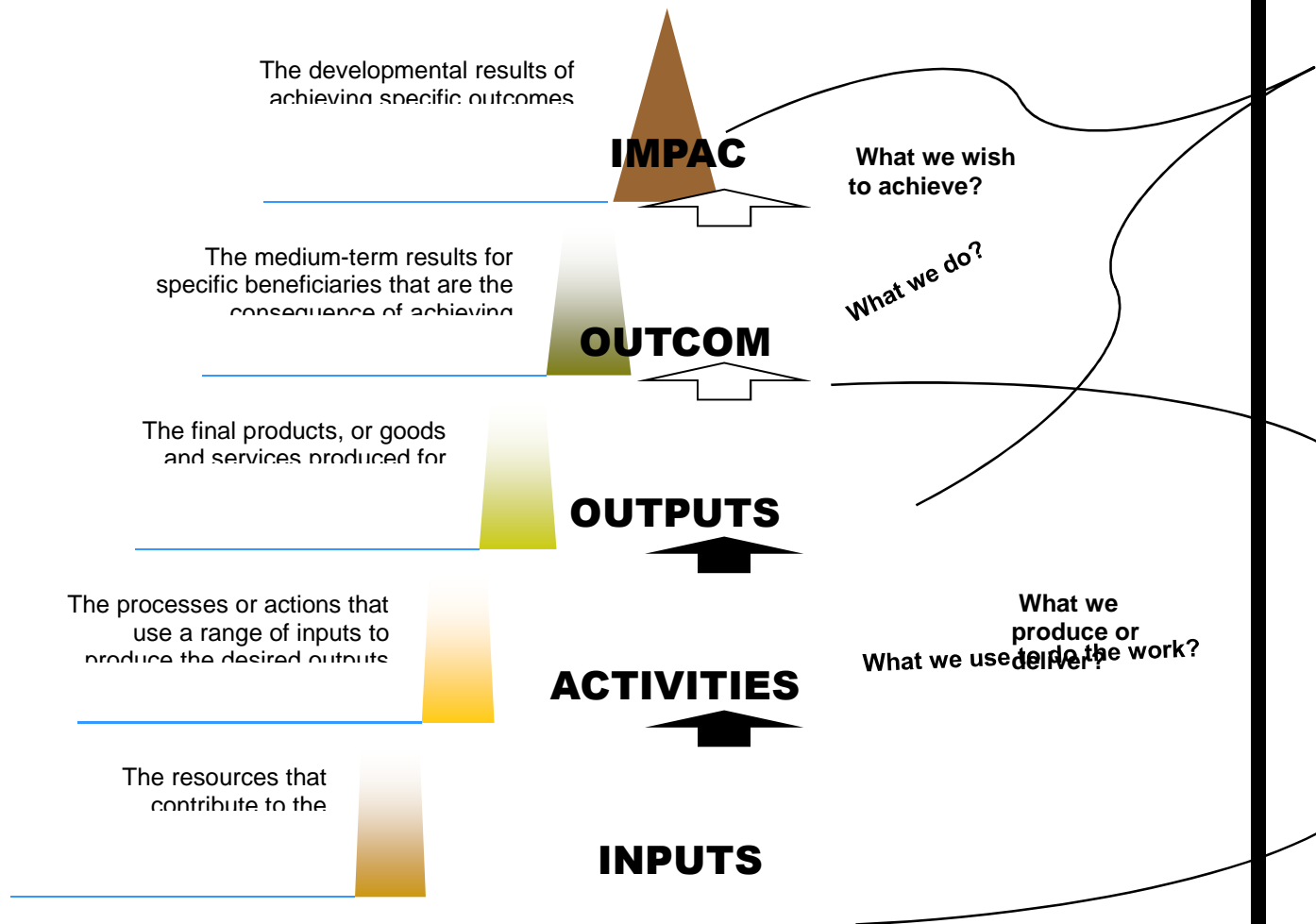


Figure 3 Definition of performance information concepts

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

Table 20 MBRR Table SA7 - Measurable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
Office of the Executive Mayor	% of allocated amount							100 000		
Social Transformation	spend									
Mathematics										
<i>Facilitate of Maths, science and technology</i>										
Literacy	% of allocated amount							100 000		
<i>Facilitate literacy education programmes</i>	spend									
Recognition of Grade 12	% of allocated amount							100 000		
<i>Facilitate literacy education programmes</i>	spend									
Back to school programme	% of allocated amount							100 000		
<i>Facilitate literacy education programmes</i>	spend									
Establishment of Mobile Gyms	% of allocated amount							150 000		
<i>Support of Sport, Arts, Culture & Heritage at a District level based on MOU sign</i>	spend									
Women Empowerment	% of allocated amount							100 000		
<i>Facilitate the establishment of safe houses for domestic violence victims especially women &</i>	spend									
Namakwa Festival	% of allocated amount							100 000		
<i>Support of Sport, Arts, Culture & Heritage at a District level based on MOU sign</i>	spend									
Commemorative days	% of allocated amount							100 000		
<i>Celebrating commemorative days</i>	spend									
Vulnerable group support	% of allocated amount							100 000		
<i>Support to vulnerable groups</i>	spend									
Event Equipment (Portable toilets & tents)	% of allocated amount							300 000		
<i>Support of Sport, Arts, Culture & Heritage at a District level based on MOU sign</i>	spend									
Social Equipment	% of allocated amount							100 000		
<i>Support to vulnerable groups</i>	spend									
Economic Development, Projects & LED	% of allocated amount							12 287 266		
Working for Water	spend on poverty									
<i>Eradication of prospects to protect and preserve the underground water resources as well as</i>										
Skills Hub	% of allocated amount							7 000 000		
<i>Partnerships to facilitate skills development</i>	spend									
Coastal Development	% of allocated amount							6 700 000		
<i>To ensure the participation of NDM in the development of the coastal towns in the</i>	spend									
Projects	% of allocated amount							2 000 000		
Upgrading of NDM premises	spend									
<i>Creation of storage facilities for archive, sanitation and office accommodation, provision</i>										
Steinkopf High School Renovation	% of allocated amount							250 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Okiep High School Renovation	% of allocated amount							250 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Kharkams High School Renovation	% of allocated amount							250 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Protea High School Renovation	% of allocated amount							250 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Sending School Renovation	% of allocated amount							175 000		
<i>Establishment of Infrastructure Provision</i>	spend									
Corporate Services	% of allocated amount							630 000		
Disaster Management	spend									
Fire Fighting Vehicle										
<i>The Management of Disaster Management activities</i>										

The following table sets out the municipalities main performance objectives and benchmarks for the 2013/14 MTREF.

Table 21 MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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
Borrowing Management											
Credit Rating		0	0	0	0	0	0	0			
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	6.8%	11.7%	2.8%	0.0%	0.0%	0.0%	0.0%	1.3%	1.8%	1.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	32.9%	77.4%	22.9%	0.0%	0.0%	0.0%	0.0%	6.6%	6.6%	6.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	199.5%	19.3%	10.7%	0.0%	0.0%	0.0%	2.4%	3.7%	27.7%	35.6%
Liquidity											
Current Ratio	Current assets/current liabilities	2.4	3.7	3.8	5.9	10.5	10.5	5.6	4.6	3.7	2.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.4	3.7	3.8	5.9	10.4	10.4	5.6	4.6	3.7	2.8
Liquidity Ratio	Monetary Assets/Current Liabilities	2.3	3.5	3.7	5.7	10.0	10.0	5.4	4.4	3.5	2.6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		143.1%	73.6%	27.9%	99.5%	99.5%	99.5%	99.5%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			143.0%	73.6%	27.9%	99.5%	99.5%	99.5%	99.5%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	3.2%	6.4%	5.6%	1.3%	2.1%	2.1%	2.1%	2.6%	3.3%	3.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		20.1%	6.4%	13.8%	7.9%	2.8%	2.9%	13.8%	16.2%	20.1%	26.7%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (kℓ)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.9%	28.0%	43.3%	42.8%	39.4%	39.4%	39.4%	47.2%	59.6%	58.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	-21.4%	-9.4%	150.3%	46.1%	42.1%	42.1%		50.7%	64.3%	62.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.3%	5.4%	0.9%	0.9%	1.1%	1.1%		1.1%	1.5%	1.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.7%	7.5%	8.2%	2.9%	2.3%	2.3%	2.3%	4.4%	6.1%	5.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1.0	2.2	5.5	15.6	15.6	15.6	14.8	11.6	11.6	12.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	143.5%	305.8%	248.8%	121.2%	224.2%	224.2%	224.2%	199.5%	189.3%	179.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	32.7	26.9	21.8	11.3	9.8	9.6	9.8	8.6	8.8	6.4

2.3.1 Performance indicators and benchmarks

2.3.1.1 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, overdraft and tax provisions as a percentage of funds and reserves. During the 2009/10 financial year the ratio deteriorated to a level 107.5 per cent. As part of the planning guidelines that informed the compilation of the 2011/12 MTREF ensuring proper cash-backing of reserves and funds has been considered a prudent financial sustainability objective, hence the steady decrease from 91.1 per cent in the 2011/12 financial year to 79.2 per cent in 2013/14.
- *The gearing ratio* is a measure of the total long term borrowings over funds and reserves. Between 2007/08 and 2010/11 the gearing ratio peaked at 55.7 per cent. This was primarily a result of the increased borrowing levels and decreasing funds and reserves. While the gearing ratio increases to 61.2 per cent in the 2011/12 financial year, the medium term strategy is to steadily reduce the gearing ratio to a level that does not exceed 50 per cent as a prudential limit, hence, over the 2011/12 MTREF the ratio decreases to 54 per cent by 2013/14.

2.3.1.2 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2013/14 MTREF the current ratio is 1.2 in the 2013/14 financial year and 1.1 for the two outer years of the MTREF. Going forward it will be necessary to maintain these levels.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2012/13 financial year the ratio was 0.2 and as part of the financial planning strategy it has been increased to 0.3 in the 2013/14 financial year. This needs to be considered a pertinent risk for the municipality as any under collection of revenue will translate into serious financial challenges for the municipality. As part of the longer term financial planning objectives this ratio will have to be set at a minimum of 1.

2.3.1.3 Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

2.3.1.4 Creditors Management

- The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice.

2.3.1.5 Other Indicators

- Similar to that of employee costs, repairs and maintenance as percentage of operating revenue is also decreasing owing directly to cost drivers such as bulk purchases increasing far above inflation. In real terms, repairs and maintenance has increased as part of the municipality's strategy to ensure the management of its asset base.

2.4 Overview of budget related-policies

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

2.4.1 Review of credit control and debt collection procedures/policies

The Collection Policy was revised by Council in March 2013.

2.4.2 Asset Management, Infrastructure Investment and Funding Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the City's revenue base. Within the framework, the need for asset renewal was considered a priority and hence the capital programme was determined based on renewal of current assets versus new asset construction.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management, Infrastructure and Funding Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

2.4.3 Budget Adjustment Policy

The adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the municipality continues

to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

2.4.4 Supply Chain Management Policy

The Supply Chain Management Policy was revised by Council in March 2013.

2.4.5 Cash Management and Investment Policy

The municipality's Cash Management and Investment Policy was amended by Council in March 2013. The aim of the policy is to ensure that the City's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents that is required at any point in time and introduces time frames to achieve certain benchmarks.

All the above policies are available on the City's website, as well as the following budget related policies:

- Funding and Reserves Policy;

2.5 Overview of budget assumptions

2.5.1 Salary increases

The collective agreement regarding salaries/wages came into operation on 1 July 2012 and shall remain in force until 30 June 2015. Year three is an across the board increase of 6.85 per cent.

2.5.2 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.6 Overview of budget funding

The tables below provide detail investment information and investment particulars by maturity.

Table 22 MBRR SA15 – Detail Investment Information

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		71 987	63 103	57 730	39 354	43 163	43 163	45 865	36 307	26 574
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	71 987	63 103	57 730	39 354	43 163	43 163	45 865	36 307	26 574
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		71 987	63 103	57 730	39 354	43 163	43 163	45 865	36 307	26 574

Table 23 MBRR SA16 – Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
		Yrs/Months								Rand thousand	
Parent municipality											
ABSA Bank		Various	Call Deposit Shares	No	Variable N/A	Various	0			45 864	1 450
Nuweveld Co-op				No							
Municipality sub-total										45 865	1 450
Entities											
		0	0	0	0	0	0	0	00 January 1900	-	-
		0	0	0	0	0	0	0	00 January 1900	-	-
		0	0	0	0	0	0	0	00 January 1900	-	-
		0	0	0	0	0	0	0	00 January 1900	-	-
		0	0	0	0	0	0	0	00 January 1900	-	-
		0	0	0	0	0	0	0	00 January 1900	-	-
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									45 865	1 450

2.6.1 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2013/14 medium-term capital programme:

Table 24 Sources of capital revenue over the MTREF

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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
Funded by:											
National Government		–	35	4	350	350	350	350	15	–	–
Provincial Government		–	29	105	136	106	106	106	630	133	120
District Municipality		–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	5	50	50	50	50	–	–	–
Transfers recognised - capital	4	–	64	115	536	506	506	506	645	133	120
Public contributions & donations	5	–	–	–	–	–	–	–	–	–	–
Borrowing	6	–	–	23	–	–	–	–	–	–	–
Internally generated funds		2 458	1 126	524	959	772	772	772	2 782	371	289
Total Capital Funding	7	2 458	1 190	662	1 495	1 278	1 278	1 278	3 427	504	409

The above table is graphically represented as follows for the 2013/14 financial year.

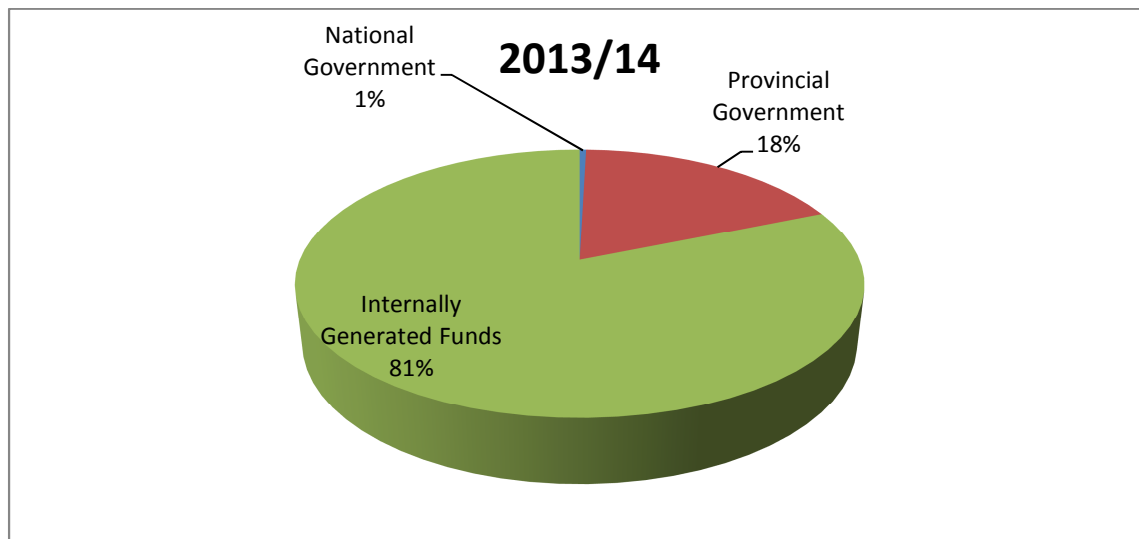


Figure 4 Sources of capital revenue for the 2013/14 financial year

The capital budget of the municipality is mainly funded out of the internally generated funds as well as the provincial grant to be received for the 2013/14 financial year. The grant to be received is the Civil Defence Subsidy.

The capital replacement reserve will be utilised to fund the capital budget portion of internally generated funds and is fully cash-backed.

Table 25 MBRR Table SA 17 - Detail of borrowings

Borrowing - Categorized by type R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
Parent municipality										
Long-Term Loans (annuity/reducing balance)		3 487	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		178	137	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	3 665	137	-	-	-	-	-	-	-

The following graph illustrates the growth in outstanding borrowing for the 2007/08 to 2013/14 period.

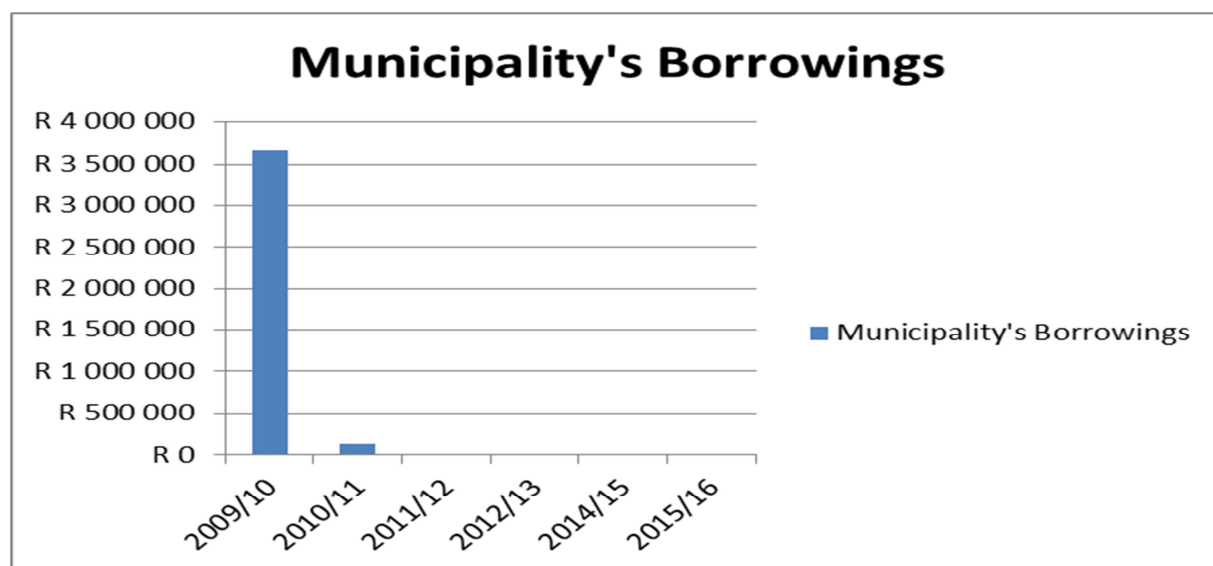


Figure 5 Growth in outstanding borrowing (long-term liabilities)

Table 26 MBRR Table SA 18 - Capital transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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:		32 985	36 227	31 832	32 366	32 366	32 366	32 973	34 289	35 248
Local Government Equitable Share		25 683	29 290	29 792	30 116	30 116	30 116	30 848	32 105	33 031
Finance Management		750	945	1 250	1 250	1 250	1 250	1 250	1 250	1 250
Municipal Systems Improvement		-	750	790	1 000	1 000	1 000	875	934	967
PIMS		1 901	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4 651	5 242	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 786	1 027	1 012	2 000	2 000	2 000	4 106	2 424	2 555
NEAR		-	-	-	-	-	-	-	-	-
Fire Equipment		320	127	371	-	-	-	802	-	-
Health Inspector Subsidy		1 385	-	-	2 000	2 000	2 000	2 300	2 424	2 555
Civil Defence Subsidy		875	900	641	-	-	-	1 004	-	-
IDP/LDO		206	-	-	-	-	-	-	-	-
Sport Development		-	-	-	-	-	-	-	-	-
SA Projects		-	-	-	-	-	-	-	-	-
Clinic Sanitation		-	-	-	-	-	-	-	-	-
Agricultural and Fisheries		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		952	7 654	6 258	650	650	650	1 000	-	-
EPWP		-	7 654	6 258	650	650	650	1 000	-	-
SETA		90	-	-	-	-	-	-	-	-
Kamiesberg Special Fund		630	-	-	-	-	-	-	-	-
Richtersveld Special Fund		232	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	36 722	44 908	39 102	35 016	35 016	35 016	38 079	36 713	37 803
Capital Transfers and Grants										
National Government:		-	55	-	-	-	-	15	-	-
PIMS		-	-	-	-	-	-	15	-	-
Finance Management		-	55	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	113	136	106	106	630	133	120
NEAR		-	-	113	136	106	106	630	133	120
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	350	400	400	400	-	-	-
EPWP		-	-	350	350	350	350	-	-	-
B Municipalities		-	-	-	50	50	50	-	-	-
Total Capital Transfers and Grants	5	-	55	463	536	506	506	645	133	120
TOTAL RECEIPTS OF TRANSFERS & GRANTS		36 722	44 963	39 565	35 552	35 522	35 522	38 724	36 846	37 923

2.6.2 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 councillors 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).

Table 27 MBRR Table A7 - Budget cash flow statement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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		6 182	2 908	831	19 550	20 168	20 168	20 168	16 314	17 195	18 123
Government - operating	1	51 897	36 583	33 186	50 982	65 086	65 086	65 086	54 546	37 191	40 691
Government - capital	1	-	55	-	536	506	506	506	645	133	120
Interest		3 683	3 609	3 316	1 100	1 320	1 320	1 320	1 450	1 528	1 611
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(43 399)	(51 156)	(37 871)	(66 587)	(80 152)	(80 152)	(80 152)	(69 090)	(63 927)	(69 869)
Finance charges		(678)	(146)	(31)	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	(6 868)	(7 039)	(7 039)	(7 039)	(10 609)	(1 175)	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		17 686	(8 146)	(568)	(1 287)	(110)	(110)	(110)	(6 745)	(9 055)	(9 323)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		266	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	2	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(2 458)	(1 190)	(662)	(1 495)	(1 278)	(1 278)	(1 278)	(3 427)	(504)	(409)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2 189)	(1 190)	(662)	(1 495)	(1 278)	(1 278)	(1 278)	(3 427)	(504)	(409)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	12	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(609)	(4 200)	(35)	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(609)	(4 200)	(22)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		14 888	(13 537)	(1 252)	(2 782)	(1 388)	(1 388)	(1 388)	(10 172)	(9 559)	(9 732)
Cash/cash equivalents at the year begin:	2	61 898	76 785	63 249	61 996	59 214	57 826	59 214	59 278	49 107	39 548
Cash/cash equivalents at the year end:	2	76 785	63 249	61 996	59 214	57 826	56 439	57 826	49 107	39 548	29 816

The above table shows that cash and cash equivalents of the municipality were significant between the 2009/10 to 2011/12 financial year moving from a positive cash balance of R76.7 million to R61.9 million with the approved 2011/12 MTREF.

In the 2013/14 forecasts, the cash and cash equivalents is expected to reduce to R 49.1 million due to shortage in revenue base.

2.6.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might

indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 28 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

DC6 Namakwa - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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	76 785	63 249	61 996	59 214	57 826	56 439	57 826	49 107	39 548	29 816
Other current investments > 90 days		-	(0)	-	(17 298)	(14 515)	(13 127)	1 452	0	0	0
Non current assets - Investments	1	1	1	1	1	1	1	1	1	1	1
Cash and investments available:		76 786	63 250	61 998	41 918	43 313	43 313	59 279	49 108	39 549	29 817
Application of cash and investments											
Unspent conditional transfers		13 351	11 685	5 163	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	13 458	1 830	7 913	3 689	(210)	(210)	6 112	6 103	6 103	6 103
Other provisions		3 350	3 618	2 956	2 680	2 680	2 680	2 956	3 121	3 290	3 468
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	1 837	711	959	4 371	4 371	4 371	4 371	2 782	371	289
Total Application of cash and investments:		31 996	17 844	16 991	10 740	6 841	6 841	13 439	12 007	9 764	9 860
Surplus(shortfall)		44 790	45 406	45 006	31 177	36 472	36 472	45 840	37 101	29 785	19 957

From the above table it can be seen that the cash and investments available total R49.1 million in the 2013/14 financial year and slightly decrease to R39.5 billion by 2014/15, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued. During the 2012/13 financial year the municipality was required to supply National Treasury with a detailed analysis of the unspent grants as well as an action plan of spending the grants.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. For the purpose of the cash backed reserves and accumulated surplus reconciliation a provision equivalent to one month's operational expenditure has been provided for. It needs to be noted that although this can be considered prudent, the desired cash levels should be 60 days to ensure continued liquidity of the municipality.
- Most reserve fund cash-backing is discretionary in nature, but the reserve funds are not available to support a budget unless they are cash-backed. The reserve funds are fully cash-backed. The level of cash-backing is directly informed by the municipality's cash backing policy.

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.

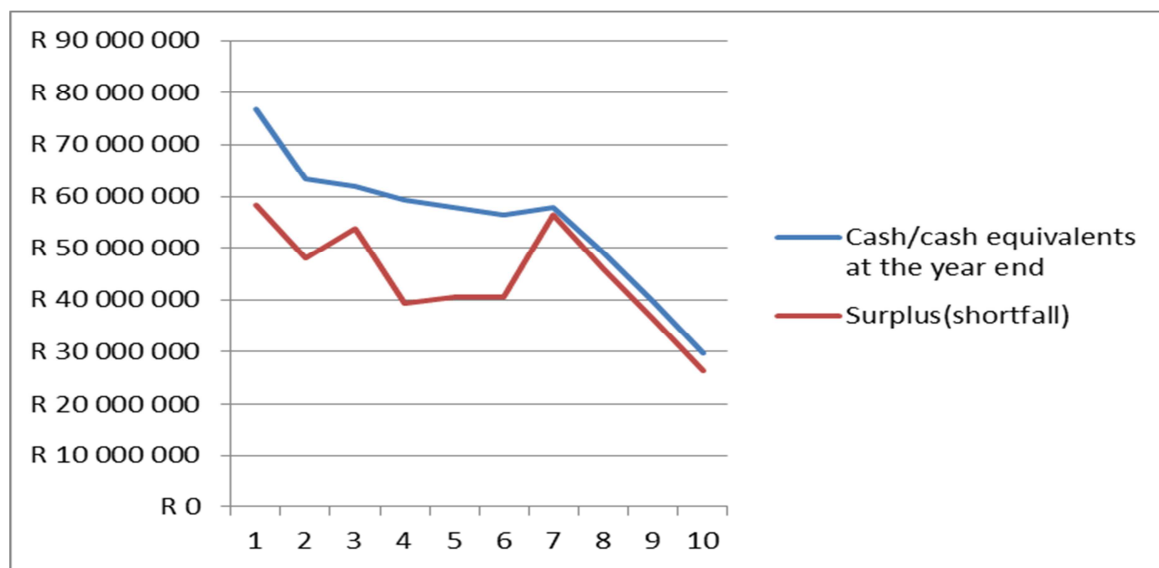


Figure 6 Cash and cash equivalents / Cash backed reserves and accumulated funds

2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 29 MBRR SA10 – Funding compliance measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	76 785	63 249	61 996	59 214	57 826	56 439	57 826	49 107	39 548	29 816
Cash + investments at the yr end less applications - R'000	18(1)b	2	44 790	45 406	45 006	31 177	36 472	36 472	45 840	37 101	29 785	19 957
Cash year end/monthly employee/supplier payments	18(1)b	3	32.7	26.9	21.8	11.3	9.8	9.6	8.6	8.6	8.8	6.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(0.6%)	(106.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	143.0%	73.6%	27.9%	99.5%	99.5%	99.5%	99.5%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	18.5%	233.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c:19	8	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	114.4%	(25.5%)	(55.3%)	85.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	11.1%	26.6%	4.6%	6.9%	10.7%	10.7%	11.2%	9.4%	12.3%	17.6%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.8%	5.9%

2.6.4.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a

minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2013/14 MTREF shows R49.1 million, R39.5 million and R29.8 million for each respective financial year.

2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 25, on page 25. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.4.3 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2013/14 MTREF the indicative outcome is a deficit of R14.6 million, R10.9 million and R11.1 million.

2.6.4.4 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Namakwa District Municipality has budgeted for all transfers.

2.6.4.5 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 60 MBRR SA34C on page 90.

2.6.4.6 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table 59 MBRR SA34b [on page 89](#).

2.7 Expenditure on grants and reconciliations of unspent funds

Table 30 MBRR SA19 - Expenditure on transfers and grant programmes

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		28 334	30 985	30 006	35 704	35 099	35 099	33 106	34 289	37 624
Local Government Equitable Share		25 683	29 290	27 521	32 116	32 116	32 116	30 848	32 105	33 031
Finance Management		750	945	1 312	1 250	1 400	1 400	1 250	1 250	1 250
Municipal Systems Improvement		-	750	71	1 000	1 000	1 000	890	934	967
PIMS		1 901	-	1 102	1 338	583	583	118	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Rural roads asset management		-	-	-	-	-	-	-	-	2 376
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 786	1 027	3 354	16 206	24 029	24 029	11 209	2 291	2 435
NEAR		-	-	-	-	-	-	-	-	-
Fire Equipment		320	127	371	390	390	390	802	-	-
Health Inspector Subsidy		1 385	-	1 959	2 000	2 000	2 000	2 300	2 291	2 435
Civil Defence Subsidy		875	900	584	569	409	409	1 004	-	-
IDP/LDO		206	-	10	384	384	384	362	-	-
Sport Development		-	-	-	-	-	-	-	-	-
SA Projects		-	-	-	216	-	-	-	-	-
Clinic Sanitation		-	-	-	-	-	-	-	-	-
Agricultural and Fisheries		-	-	429	12 647	20 846	20 846	6 741	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		952	7 654	1 117	1 944	9 529	9 529	10 231	611	632
EPWP		-	7 654	-	-	850	850	1 000	-	-
SETA		90	-	589	360	360	360	300	316	333
Other		-	-	-	1 347	1 319	1 319	1 431	295	299
Khotso Pula Nala		-	-	-	-	-	-	7 500	-	-
CETA		-	-	-	-	7 000	7 000	-	-	-
Sakrivier Brug		-	-	504	-	-	-	-	-	-
Kamiesberg Special Fund		630	-	23	227	-	-	-	-	-
Richtersveld Special Fund		232	-	-	10	-	-	-	-	-
Total operating expenditure of Transfers and Grants		32 071	39 666	34 477	53 854	68 657	68 657	54 546	37 191	40 691
Capital expenditure of Transfers and Grants										
National Government:		-	-	5 624	-	-	-	15	-	-
PIMS		-	-	-	-	-	-	15	-	-
Finance Management		-	-	-	-	-	-	-	-	-
MIG		-	-	5 624	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	136	106	106	630	133	120
NEAR		-	-	-	136	106	106	630	133	120
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	400	400	400	-	-	-
EPWP		-	-	-	350	350	350	-	-	-
B Municipalities		-	-	-	50	50	50	-	-	-
Total capital expenditure of Transfers and Grants		-	-	5 624	536	506	506	645	133	120
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		32 071	39 666	40 100	54 390	69 163	69 163	55 191	37 324	40 811

Table 31 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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		12 928	848	5 624	-	-	-	-	-	-
Current year receipts		32 985	36 227	24 868	35 830	36 010	36 010	35 273	36 713	40 179
Conditions met - transferred to revenue		31 504	30 842	30 491	35 830	36 010	36 010	35 273	36 713	40 179
Conditions still to be met - transferred to liabilities		14 408	6 233	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	10	1 479	1 289	1 289	362	-	-
Current year receipts		2 786	1 027	965	-	-	-	1 806	-	-
Conditions met - transferred to revenue		2 786	1 027	965	1 479	1 289	1 289	2 168	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	2 220	3 548	2 312	2 312	1 864	478	512
Current year receipts		952	7 654	-	12 997	29 046	29 046	15 241	-	-
Conditions met - transferred to revenue		952	7 654	2 220	16 545	31 358	31 358	17 105	478	512
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		35 242	39 523	33 677	53 854	68 657	68 657	54 546	37 191	40 691
Total operating transfers and grants - CTBM	2	14 408	6 233	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		445	445	-	-	-	-	-	-	-
Current year receipts		-	64	4	350	350	350	15	-	-
Conditions met - transferred to revenue		-	64	4	350	350	350	15	-	-
Conditions still to be met - transferred to liabilities		445	445	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	105	136	106	106	-	133	120
Current year receipts		-	-	-	-	-	-	630	-	-
Conditions met - transferred to revenue		-	-	105	136	106	106	630	133	120
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	5	-	-	-	-	-	-
Current year receipts		-	-	-	50	50	50	-	-	-
Conditions met - transferred to revenue		-	-	5	50	50	50	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	64	115	536	506	506	645	133	120
Total capital transfers and grants - CTBM	2	445	445	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		35 242	39 587	33 791	54 390	69 163	69 163	55 191	37 324	40 811
TOTAL TRANSFERS AND GRANTS - CTBM		14 853	6 678	-	-	-	-	-	-	-

2.8 Councillor and employee benefits

Table 32 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		1 398	1 425	1 792	1 937	1 945	1 945	1 961	2 068	2 182
Pension and UIF Contributions		3	3	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		596	596	527	497	506	506	536	565	597
Sub Total - Councillors		1 997	2 024	2 318	2 434	2 452	2 452	2 497	2 634	2 779
% increase	4		1.4%	14.6%	5.0%	0.7%	-	1.8%	5.5%	5.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 830	3 090	3 042	3 672	3 672	3 672	2 122	2 237	2 358
Pension and UIF Contributions		418	423	424	523	523	523	389	410	432
Medical Aid Contributions		125	128	133	149	149	149	105	111	117
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	911	911	911	911	911	911	547	576	607
Cellphone Allowance	3	60	60	60	60	60	60	42	44	47
Housing Allowances	3	50	50	50	50	50	50	25	26	28
Other benefits and allowances	3	36	36	36	41	41	41	176	186	196
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	22	22	22	15	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 430	4 698	4 656	5 429	5 429	5 429	3 421	3 590	3 784
% increase	4		6.0%	(0.9%)	16.6%	-	-	(37.0%)	4.9%	5.4%
Other Municipal Staff										
Basic Salaries and Wages		5 090	1 662	11 025	16 999	20 476	20 476	18 885	17 283	18 216
Pension and UIF Contributions		(5 090)	(1 005)	8 406	2 037	2 164	2 164	2 959	3 092	3 259
Medical Aid Contributions		(5 090)	(1 300)	8 115	2 046	2 202	2 202	2 550	2 687	2 832
Overtime		(5 090)	(1 428)	7 983	275	249	249	242	255	269
Performance Bonus		-	-	-	1 353	1 021	1 021	1 404	1 480	1 560
Motor Vehicle Allowance	3	1 180	1 180	1 180	3 390	3 761	3 761	4 279	4 477	4 719
Cellphone Allowance	3	-	-	-	(36)	(48)	(48)	(2)	(2)	(2)
Housing Allowances	3	(3 358)	(5 140)	8 033	441	287	287	211	222	234
Other benefits and allowances	3	(3 308)	(5 090)	7 983	(41)	(41)	(41)	(176)	(186)	(196)
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	24	43	43	162	186	196
Post-retirement benefit obligations	6	-	-	-	-	-	-	210	221	233
Sub Total - Other Municipal Staff		(15 665)	(11 120)	52 725	26 489	30 113	30 113	30 723	29 717	31 321
% increase	4		(29.0%)	(574.1%)	(49.8%)	13.7%	-	2.0%	(3.3%)	5.4%
Total Parent Municipality		(9 238)	(4 399)	59 700	34 352	37 994	37 994	36 640	35 941	37 884
			(52.4%)	(1 457.2%)	(42.5%)	10.6%	(3.6%)	(1.9%)	5.4%	
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		(9 238)	(4 399)	59 700	34 352	37 994	37 994	36 640	35 941	37 884
% increase	4		(52.4%)	(1 457.2%)	(42.5%)	10.6%	-	(3.6%)	(1.9%)	5.4%
TOTAL MANAGERS AND STAFF	5,7	(11 235)	(6 422)	57 381	31 918	35 542	35 542	34 144	33 307	35 105

Table 34 MBRR SA24 – summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
		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)		15	2	13	15	2	13	15	2	13
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	2	-	1	2	-	2	4	3	1
Other Managers	7	6	5	1	7	7	-	4	4	-
Professionals		17	15	1	20	16	3	4	4	-
<i>Finance</i>		2	2	-	2	2	-	2	2	-
<i>Spatial/town planning</i>		1	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	2	2	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		14	13	1	18	14	3	-	-	-
Technicians		5	4	1	9	3	2	7	6	1
<i>Finance</i>		-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		1	1	-	2	1	1	2	1	1
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		4	3	1	7	2	1	5	5	-
Clerks (Clerical and administrative)		44	28	15	44	28	10	48	28	20
Service and sales workers		7	4	1	5	4	1	5	4	1
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		4	4	-	4	3	-	4	3	-
TOTAL PERSONNEL NUMBERS	9	100	62	33	106	63	31	91	54	36
% increase					6.0%	1.6%	(6.1%)	(14.2%)	(14.3%)	16.1%
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	24	10	6	15	13	2	19	17	2
Human Resources personnel headcount	8, 10	6	3	-	3	3	-	4	4	-

2.9 Monthly targets for revenue, expenditure and cash flow

Table 35 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
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		77	77	77	77	77	77	77	77	77	77	77	77	927	977	1 030
Interest earned - external investments		121	121	121	121	121	121	121	121	121	121	121	121	1 450	1 528	1 611
Interest earned - outstanding debtors		8	8	8	8	8	8	8	8	8	8	8	8	100	105	111
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		0	0	0	0	0	0	0	0	0	0	0	0	5	5	6
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	13 957	14 710	15 505
Transfers recognised - operational		18 411	1 837	1 837	1 837	11 781	1 837	1 837	1 837	8 467	1 837	1 837	1 192	54 546	37 191	40 691
Other revenue		110	110	110	110	110	110	110	110	110	110	110	110	1 325	1 397	1 472
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		19 891	3 317	3 317	3 317	13 262	3 317	3 317	3 317	9 947	3 317	3 317	2 672	72 310	55 914	60 426
Expenditure By Type																
Employee related costs		2 712	2 712	2 712	2 712	3 966	2 712	2 712	2 712	2 712	2 712	2 712	3 055	34 144	33 307	35 105
Remuneration of councillors		203	203	203	203	203	203	203	203	203	203	203	203	2 434	2 565	2 704
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		170	170	170	170	170	170	170	170	170	170	170	170	2 043	2 153	2 269
Finance charges		-	-	-	-	-	-	-	-	-	-	-	1 172	1 172	1 235	1 302
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		710	710	710	710	710	710	710	710	710	710	710	710	8 521	7 927	8 355
Transfers and grants		1 374	1 139	1 021	786	786	786	786	786	786	786	786	786	10 609	1 175	-
Other expenditure		2 787	2 114	2 114	2 494	2 744	2 644	2 594	2 662	2 114	2 159	2 159	2 114	28 697	18 644	21 943
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		7 956	7 048	6 930	7 076	8 580	7 226	7 176	7 243	6 695	6 740	6 740	8 210	87 620	67 006	71 678
Surplus/(Deficit)																
		11 935	(3 731)	(3 613)	(3 758)	4 682	(3 908)	(3 858)	(3 926)	3 252	(3 423)	(3 423)	(5 538)	(15 310)	(11 092)	(11 252)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	645	645	133	120
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																
		11 935	(3 731)	(3 613)	(3 758)	4 682	(3 908)	(3 858)	(3 926)	3 252	(3 423)	(3 423)	(4 893)	(14 665)	(10 959)	(11 132)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	11 935	(3 731)	(3 613)	(3 758)	4 682	(3 908)	(3 858)	(3 926)	3 252	(3 423)	(3 423)	(4 893)	(14 665)	(10 959)	(11 132)

Table 36 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																
Vote 1 - Municipal Manager		1 908	869	869	869	1 493	869	869	869	1 285	869	869	869	12 509	3 069	3 193
Vote 2 - Manager: Corporate Services		2 035	112	112	112	1 266	112	112	112	881	112	112	112	5 189	5 232	5 499
Vote 3 - Manager: Economic Development		1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	21 114	14 993	18 150
Vote 4 - Manager: Environmental Health		1 353	203	203	203	893	203	203	203	663	203	203	203	4 736	2 424	2 555
Vote 5 - Manager: Finance		12 835	373	373	373	7 850	373	373	373	5 358	373	373	373	29 398	30 319	31 139
Vote 6 - Manager: Roads		1	1	1	1	1	1	1	1	1	1	1	1	8	9	9
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		19 891	3 317	3 317	3 317	13 262	3 317	3 317	3 317	9 947	3 317	3 317	3 317	72 955	56 047	60 546
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		2 611	2 090	2 090	2 470	2 906	2 620	2 570	2 485	2 090	2 135	2 135	2 090	28 289	19 364	19 173
Vote 2 - Manager: Corporate Services		1 202	1 087	1 087	1 087	1 383	1 087	1 087	1 110	1 087	1 087	1 087	2 601	14 989	11 375	11 989
Vote 3 - Manager: Economic Development		2 862	2 604	2 486	2 251	2 543	2 251	2 251	2 320	2 251	2 251	2 251	2 251	28 574	21 617	25 143
Vote 4 - Manager: Environmental Health		784	778	778	778	1 087	778	778	804	778	778	778	778	9 676	8 295	8 743
Vote 5 - Manager: Finance		425	419	419	419	590	419	419	453	419	419	419	419	5 238	5 454	5 681
Vote 6 - Manager: Roads		71	71	71	71	71	71	71	71	71	71	71	71	854	901	949
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		7 956	7 048	6 930	7 076	8 580	7 226	7 176	7 243	6 695	6 740	6 740	8 210	87 620	67 006	71 678
Surplus/(Deficit) before assoc.		11 935	(3 731)	(3 613)	(3 758)	4 682	(3 908)	(3 858)	(3 926)	3 252	(3 423)	(3 423)	(4 893)	(14 665)	(10 959)	(11 132)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	11 935	(3 731)	(3 613)	(3 758)	4 682	(3 908)	(3 858)	(3 926)	3 252	(3 423)	(3 423)	(4 893)	(14 665)	(10 959)	(11 132)

Table 37 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard																
Governance and administration		16 778	1 354	1 354	1 354	10 608	1 354	1 354	1 354	7 524	1 354	1 354	1 354	47 096	38 621	39 831
Executive and council		1 908	869	869	869	1 493	869	869	869	1 285	869	869	869	12 509	3 069	3 193
Budget and treasury office		12 835	373	373	373	7 850	373	373	373	5 358	373	373	373	29 398	30 319	31 139
Corporate services		2 035	112	112	112	1 266	112	112	112	881	112	112	112	5 189	5 232	5 499
Community and public safety		1 353	203	203	203	893	203	203	203	663	203	203	203	4 736	2 424	2 555
Community and social services		1 150	-	-	-	690	-	-	-	460	-	-	-	2 300	2 424	2 555
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		203	203	203	203	203	203	203	203	203	203	203	203	2 436	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	21 122	15 002	18 159
Planning and development		1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	21 114	14 993	18 150
Road transport		1	1	1	1	1	1	1	1	1	1	1	1	8	9	9
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		19 891	3 317	3 317	3 317	13 262	3 317	3 317	3 317	9 947	3 317	3 317	3 317	72 955	56 047	60 546
Expenditure - Standard																
Governance and administration		4 212	3 571	3 571	3 951	4 839	4 101	4 051	4 021	3 571	3 616	3 616	5 085	48 203	35 864	36 496
Executive and council		2 611	2 090	2 090	2 470	2 906	2 620	2 570	2 485	2 090	2 135	2 135	2 090	28 289	19 364	19 173
Budget and treasury office		425	419	419	419	590	419	419	453	419	419	419	419	5 238	5 454	5 681
Corporate services		1 175	1 062	1 062	1 062	1 342	1 062	1 062	1 084	1 062	1 062	1 062	2 577	14 676	11 046	11 642
Community and public safety		784	778	778	778	1 087	778	778	804	778	778	778	778	9 676	8 295	8 743
Community and social services		412	408	408	408	619	408	408	432	408	408	408	408	5 136	5 413	5 706
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		368	365	365	365	463	365	365	368	365	365	365	365	4 484	2 822	2 975
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		5	5	5	5	5	5	5	5	5	5	5	5	56	59	62
Economic and environmental services		2 795	2 538	2 420	2 185	2 425	2 185	2 185	2 248	2 185	2 185	2 185	2 185	27 721	20 718	24 196
Planning and development		2 724	2 466	2 349	2 114	2 353	2 114	2 114	2 177	2 114	2 114	2 114	2 114	26 866	19 818	23 246
Road transport		71	71	71	71	71	71	71	71	71	71	71	71	854	901	949
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		165	162	162	162	230	162	162	170	162	162	162	162	2 020	2 129	2 244
Total Expenditure - Standard		7 956	7 048	6 930	7 076	8 580	7 226	7 176	7 243	6 695	6 740	6 740	8 210	87 620	67 006	71 678
Surplus/(Deficit) before assoc.		11 935	(3 731)	(3 613)	(3 758)	4 682	(3 908)	(3 858)	(3 926)	3 252	(3 423)	(3 423)	(4 893)	(14 665)	(10 959)	(11 132)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	11 935	(3 731)	(3 613)	(3 758)	4 682	(3 908)	(3 858)	(3 926)	3 252	(3 423)	(3 423)	(4 893)	(14 665)	(10 959)	(11 132)

Table 38 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		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 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Manager: Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Manager: Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Manager: Environmental Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Manager: Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Manager: Roads		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 1 - Municipal Manager		3	3	3	3	3	3	3	3	3	3	3	3	40	-	-	-
Vote 2 - Manager: Corporate Services		222	222	852	222	222	222	222	222	222	222	222	222	3 297	322	250	-
Vote 3 - Manager: Economic Development		3	3	3	3	3	3	3	3	3	3	3	3	40	10	-	-
Vote 4 - Manager: Environmental Health		-	-	-	-	-	-	-	-	-	-	-	-	-	152	159	-
Vote 5 - Manager: Finance		4	4	4	4	4	4	4	4	4	4	4	4	50	20	-	-
Vote 6 - Manager: Roads		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	233	233	863	233	233	233	233	233	233	233	233	233	3 427	504	409	-
Total Capital Expenditure	2	233	233	863	233	233	233	233	233	233	233	233	233	3 427	504	409	-

Table 39 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		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		230	230	860	230	230	230	230	230	230	230	230	230	3 387	342	250
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	40	-	-
Budget and treasury office		4	4	4	4	4	4	4	4	4	4	4	4	50	20	-
Corporate services		222	222	852	222	222	222	222	222	222	222	222	222	3 297	322	250
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	152	159
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	39	39
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	113	120
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3	3	3	3	3	3	3	3	3	3	3	3	40	10	-
Planning and development		3	3	3	3	3	3	3	3	3	3	3	3	40	10	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	2	233	233	863	233	233	233	233	233	233	233	233	233	3 427	504	409

Table 40 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	77	77	77	77	77	77	77	77	77	77	77	77	77	927	977	1 030
Interest earned - external investments	121	121	121	121	121	121	121	121	121	121	121	121	121	1 450	1 528	1 611
Interest earned - outstanding debtors	8	8	8	8	8	8	8	8	8	8	8	8	8	100	105	111
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	0	0	0	0	0	0	0	0	0	0	0	0	0	5	5	6
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	13 957	14 710	15 505
Transfer receipts - operational	18 411	1 837	1 837	1 837	1 837	1 837	1 837	1 837	1 837	1 837	1 837	1 837	1 192	54 546	37 191	40 691
Other revenue	110	110	110	110	110	110	110	110	110	110	110	110	110	1 325	1 397	1 472
Cash Receipts by Source	19 891	3 317	3 317	3 317	13 262	3 317	3 317	3 317	9 947	3 317	3 317	2 672	72 310	55 914	60 426	
Other Cash Flows by Source																
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	645	645	133	120	
Contributions recognised - capital & Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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 receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	19 891	3 317	3 317	3 317	13 262	3 317	3 317	3 317	9 947	3 317	3 317	3 317	72 955	56 047	60 546	
Cash Payments by Type																
Employee related costs	2 712	2 712	2 712	2 712	3 966	2 712	2 712	2 712	2 712	2 712	2 712	3 055	34 144	33 307	35 105	
Remuneration of councillors	203	203	203	203	203	203	203	203	203	203	203	203	2 434	2 565	2 704	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	1 172	1 172	1 235	1 302	
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	710	710	710	710	710	710	710	710	710	710	710	710	8 521	7 927	8 355	
Transfers and grants - other municipalities	1 374	1 139	1 021	786	786	786	786	786	786	786	786	786	10 609	1 175	-	
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	2 787	2 114	2 114	2 494	2 744	2 644	2 594	2 662	2 114	2 159	2 159	2 114	28 697	18 644	21 943	
Cash Payments by Type	7 786	6 878	6 760	6 905	8 410	7 055	7 005	7 073	6 525	6 570	6 570	8 040	85 577	64 853	69 409	
Other Cash Flows/Payments by Type																
Capital assets	233	233	863	233	233	233	233	233	233	233	233	233	3 427	504	409	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flow s/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	8 019	7 111	7 623	7 138	8 643	7 288	7 238	7 306	6 758	6 803	6 803	8 273	89 004	65 357	69 818	
NET INCREASE/(DECREASE) IN CASH HELD	11 872	(3 793)	(4 306)	(3 821)	4 619	(3 971)	(3 921)	(3 989)	3 189	(3 486)	(3 486)	(4 956)	(16 049)	(9 310)	(9 272)	
Cash/cash equivalents at the monthly year begin:	59 278	71 151	67 357	63 051	59 230	63 849	59 878	55 957	51 968	55 156	51 671	48 185	59 278	43 229	33 919	
Cash/cash equivalents at the monthly year end:	71 151	67 357	63 051	59 230	63 849	59 878	55 957	51 968	55 156	51 671	48 185	43 229	43 229	33 919	24 648	

2.10 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.11 Capital expenditure details

The following three tables present details of the Namakwa District Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table 41 MBRR SA 34a - Capital expenditure on new assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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-class										
Infrastructure										
Infrastructure - Road transport										
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity										
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water										
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation										
Reticulation										
Sewerage purification										
Infrastructure - Other										
Waste Management										
Transportation	2									
Gas										
Other	3									
Community										
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										
Heritage assets										
Buildings										
Other	9									
Investment properties										
Housing development										
Other										
Other assets		2 458	1 190	662	1 495	1 278	1 278	3 427	480	385
General v ehicles	10	1 557	-	-	250	285	285	630	250	250
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1 190	129	292	267	267	619	128	135
Computers - hardware/equipment		-	-	-	189	209	209	178	102	-
Furniture and other office equipment		447	-	515	115	117	117	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		455	-	17	650	400	400	2 000	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles										
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on new assets	1	2 458	1 190	662	1 495	1 278	1 278	3 427	480	385

Table 42 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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 renewal of existing assets by Asset Class/Sub-class	1									
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	24	24
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	24	24
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing	1	-	-	-	-	-	-	-	24	24

Table 43 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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 Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>		-	-	-	-	-	-	-	-	-
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 880	2 545	372	652	999	999	813	857	903
General v ehicles		95	80	-	65	95	95	100	106	111
Specialised v ehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		1 161	1 523	-	222	259	259	294	310	327
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		346	472	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		278	470	372	365	645	645	419	441	465
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (<i>list sub-class</i>)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	1 880	2 545	372	652	999	999	813	857	903

Table 44 MBRR SA35 - Future financial implications of the capital budget

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		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
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		40	-	-	-	-	-	-
Vote 2 - Manager: Corporate Services		3 297	322	250	-	-	-	-
Vote 3 - Manager: Economic Development		40	10	-	-	-	-	-
Vote 4 - Manager: Environmental Health		-	152	159	-	-	-	-
Vote 5 - Manager: Finance		50	20	-	-	-	-	-
Vote 6 - Manager: Roads		-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		3 427	504	409	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager		-	-	-	-	-	-	-
Vote 2 - Manager: Corporate Services		-	-	-	-	-	-	-
Vote 3 - Manager: Economic Development		-	-	-	-	-	-	-
Vote 4 - Manager: Environmental Health		-	-	-	-	-	-	-
Vote 5 - Manager: Finance		-	-	-	-	-	-	-
Vote 6 - Manager: Roads		-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
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		-	-	-	-	-	-	-
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		3 427	504	409	-	-	-	-

Table 45 MBRR SA36 - Detailed capital budget per municipal vote

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework				
										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		
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
Mayor PA		Furniture			No	Other Assets	Furniture and other office equipment				15	-	-	-		
Speaker PA		Furniture			No	Other Assets	Furniture and other office equipment				4	-	-	-		
Council Administration		Furniture			No	Other Assets	Furniture and other office equipment			2	-	-	-	-		
Human Resources		Furniture			No	Other Assets	Furniture and other office equipment				-	8	36	-		
Head Projects		Furniture			No	Other Assets	Furniture and other office equipment				-	-	-	-		
Internal Audit		Furniture			No	Other Assets	Furniture and other office equipment			1	15	-	-	-		
PIMS		Furniture			No	Other Assets	Furniture and other office equipment				-	-	-	-		
Administration		Furniture			No	Other Assets	Furniture and other office equipment				23	-	-	-		
Project Management		Furniture			No	Other Assets	Furniture and other office equipment				20	-	-	-		
Finance		Furniture			No	Other Assets	Furniture and other office equipment				2	15	-	-		
Environmental Health		Furniture			No	Other Assets	Furniture and other office equipment				15	25	-	-		
Safety		Furniture			No	Other Assets	Furniture and other office equipment				12	-	-	-		
Head Economic Development		Furniture			No	Other Assets	Furniture and other office equipment				41	-	-	-		
Tourism		Furniture			No	Other Assets	Furniture and other office equipment				1	-	-	-		
Development & Marketing Officer		Furniture			No	Other Assets	Furniture and other office equipment				-	-	-	-		
Mayor PA		Computer Equipment			No	Other Assets	Computer - hardware/equipment				-	-	-	-		
Speaker PA		Computer Equipment			No	Other Assets	Computer - hardware/equipment				-	-	-	-		
Council Administration		Computer Equipment			No	Other Assets	Computer - hardware/equipment				43	-	20	-		
Head Projects		Computer Equipment			No	Other Assets	Computer - hardware/equipment				15	-	-	-		
Municipal Manager		Computer Equipment			No	Other Assets	Computer - hardware/equipment				-	40	20	-		
Project Management		Computer Equipment			No	Other Assets	Computer - hardware/equipment				-	-	-	-		
Electronic Filing System		Computer Equipment			No	Other Assets	Computer - hardware/equipment				-	-	-	-		
PIMS		Computer Equipment			No	Other Assets	Computer - hardware/equipment				4	-	15	10		
Administration		Computer Equipment			No	Other Assets	Computer - hardware/equipment				115	-	-	-		
Human Resources		Computer Equipment			No	Other Assets	Computer - hardware/equipment				-	40	36	-		
Finance		Computer Equipment			No	Other Assets	Computer - hardware/equipment				328	24	50	20		
Environmental Health		Computer Equipment			No	Other Assets	Computer - hardware/equipment				7	-	24	24		
Safety		Computer Equipment			No	Other Assets	Computer - hardware/equipment				16	-	-	-		
Head Economic Development		Computer Equipment			No	Other Assets	Computer - hardware/equipment				14	-	25	-		
Project Management		Computer Equipment			No	Other Assets	Computer - hardware/equipment				5	30	-	-		
Development & Marketing Officer		Computer Equipment			No	Other Assets	Computer - hardware/equipment				-	-	-	-		
Tourism		Computer Equipment			No	Other Assets	Computer - hardware/equipment				8	-	-	-		
Project Management		Equipment			No	Other Assets	Plant and Equipment				-	-	-	-		
Council Buildings		Equipment			No	Other Assets	Plant and Equipment				58	50	550	-		
Human Resources		Equipment			No	Other Assets	Plant and Equipment				-	69	-	-		
Municipal Manager		Equipment			No	Other Assets	Plant and Equipment				20	-	-	-		
Safety		Equipment			No	Other Assets	Plant and Equipment				23	106	-	113		
Tourism		Equipment			No	Other Assets	Plant and Equipment				-	41	-	-		
Environmental Health		Equipment			No	Other Assets	Plant and Equipment				3	50	-	15		
PIMS		Equipment			No	Other Assets	Plant and Equipment				-	-	-	-		
Council Vehicles		Vehicles			No	Other Assets	General Vehicles				285	630	250	250		
Safety		Vehicles			No	Other Assets	General Vehicles				-	-	-	-		
PIMS		Vehicles			No	Other Assets	General Vehicles				-	-	-	-		
Safety		Land & Buildings			No	Other Assets	Other Buildings				54	-	-	-		
Council Buildings		Land & Buildings			No	Other Assets	Other Buildings				10	400	2 000	-		
Parent Capital expenditure	1									662	1 278	3 427	504	409		

Table 46 MBRR SA37 - Projects delayed from previous financial year

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>												
				<i>Examples</i>	<i>Examples</i>							

2.12 Legislation compliance status

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

1. 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. Monthly reporting is done in a Budget and Treasury Committee meeting held within 10 working days after month end.
2. Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.
3. Audit Committee
An Audit Committee has been established and is fully functional.
4. Service Delivery and Implementation Plan
The detail SDBIP document is at a draft stage and will be finalised after approval of the 2013/14 MTREF in May 2013 directly aligned and informed by the 2013/14 MTREF.
5. Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.
6. MFMA Training
The MFMA training module in electronic format is presented in Concordia for certain senior and middle managers as well in Upington for top management and other finance staff.

Table 48 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Manager: Corporate Services	Vote 3 - Manager: Economic Development	Vote 4 - Manager: Environment al Health	Vote 5 - Manager: Finance	Vote 6 - Manager: Roads	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
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		-	-	927	-	-	-	-	-	-	-	-	-	-	-	-	927
Interest earned - external investments		-	-	-	-	1 450	-	-	-	-	-	-	-	-	-	-	1 450
Interest earned - outstanding debtors		-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	100
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	5
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	12 287	-	1 669	-	-	-	-	-	-	-	-	-	-	13 957
Other revenue		375	-	950	-	-	-	-	-	-	-	-	-	-	-	-	1 325
Transfers recognised - operational		12 134	315	11 823	4 736	26 174	8	-	-	-	-	-	-	-	-	-	55 191
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		12 509	315	25 988	4 736	29 398	8	-	-	-	-	-	-	-	-	-	72 955
Expenditure By Type																	
Employee related costs		7 225	5 927	9 819	7 109	3 331	733	-	-	-	-	-	-	-	-	-	34 144
Remuneration of councillors		2 434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 434
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		571	123	954	125	270	-	-	-	-	-	-	-	-	-	-	2 043
Finance charges		-	1 172	-	-	-	-	-	-	-	-	-	-	-	-	-	1 172
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	8 521	-	-	-	-	-	-	-	-	-	-	-	-	8 521
Transfers and grants		9 434	-	1 175	-	-	-	-	-	-	-	-	-	-	-	-	10 609
Other expenditure		8 624	5 119	10 754	2 442	1 637	121	-	-	-	-	-	-	-	-	-	28 697
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		28 289	12 340	31 222	9 676	5 238	854	-	-	-	-	-	-	-	-	-	87 620
Surplus/(Deficit)		(15 779)	(12 025)	(5 235)	(4 940)	24 160	(846)	-	-	-	-	-	-	-	-	-	(14 665)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(15 779)	(12 025)	(5 235)	(4 940)	24 160	(846)	-	-	-	-	-	-	-	-	-	(14 665)

Table 49 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		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
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		71 986	63 102	57 729	39 352	43 162	43 162	59 129	45 864	36 305	26 573
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	71 986	63 102	57 729	39 352	43 162	43 162	59 129	45 864	36 305	26 573
Consumer debtors											
Consumer debtors		-	-	-	-	-	-	-	-	-	-
Less: Provision for debt impairment		-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	2	-	-	-	-	-	-	-	-	-	-
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)		27 838	19 348	18 011	22 270	22 053	22 053	19 288	22 715	23 219	23 628
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		10 874	9 798	9 928	12 822	12 757	12 757	12 037	14 080	16 233	18 502
Total Property, plant and equipment (PPE)	2	16 964	9 550	8 083	9 448	9 296	9 296	7 251	8 636	6 987	5 126
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		714	41	53	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		714	41	53	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		15 459	4 039	8 537	4 684	1 631	1 631	7 953	7 953	7 953	7 953
Unspent conditional transfers		13 351	11 685	5 163	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	28 810	15 724	13 700	4 684	1 631	1 631	7 953	7 953	7 953	7 953
Non current liabilities - Borrowing											
Borrowing	4	3 487	137	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		178	-	103	-	-	-	103	103	103	103
Total Non current liabilities - Borrowing		3 665	137	103	-	-	-	103	103	103	103
Provisions - non-current											
Retirement benefits		14 476	15 292	15 768	17 823	11 043	11 043	17 283	17 506	17 734	17 964
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		14 476	15 292	15 768	17 823	11 043	11 043	17 283	17 506	17 734	17 964
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		33 707	38 699	43 857	37 105	37 105	37 105	37 105	37 191	29 604	20 411
GRAP adjustments		616	5 908	-	-	-	-	1 278	-	-	-
Restated balance		34 323	44 608	43 857	37 105	37 105	37 105	38 383	37 191	29 604	20 411
Surplus/(Deficit)		4 377	(1 877)	(2 990)	(8 769)	(4 560)	(4 560)	(4 560)	(14 665)	(10 959)	(11 132)
Appropriations to Reserves		(2 459)	-	(772)	(4 371)	(4 371)	(4 371)	(4 371)	(2 782)	(371)	(289)
Transfers from Reserves		2 458	1 126	524	959	959	959	959	4 371	2 782	371
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		5 908	-	-	-	6 780	6 780	6 780	5 489	(645)	(868)
Accumulated Surplus/(Deficit)	1	44 607	43 857	40 618	24 925	35 913	35 913	37 191	29 604	20 411	8 493
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		1 837	711	959	4 371	4 371	4 371	4 371	2 782	371	289
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	1 837	711	959	4 371	4 371	4 371	4 371	2 782	371	289
TOTAL COMMUNITY WEALTH/EQUITY	2	46 444	44 568	41 577	29 296	40 284	40 284	41 562	32 386	20 782	8 782
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

Table 50 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			-	-	127	-	-	-	-	-	-	-
Females aged 5 - 14			-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14			-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34			-	-	-	-	-	-	-	-	-	-
Males aged 15 - 34			-	-	-	-	-	-	-	-	-	-
Unemployment			-	-	-	-	-	-	-	-	-	-
Monthly household income (no. of households)												
No income	1, 12		-	-	-	-	-	-	-	-	-	-
R1 - R1 600			-	-	-	-	-	-	-	-	-	-
R1 601 - R3 200			-	-	-	-	-	-	-	-	-	-
R3 201 - R6 400			-	-	-	-	-	-	-	-	-	-
R6 401 - R12 800			-	-	-	-	-	-	-	-	-	-
R12 801 - R25 600			-	-	-	-	-	-	-	-	-	-
R25 601 - R51 200			-	-	-	-	-	-	-	-	-	-
R52 201 - R102 400			-	-	-	-	-	-	-	-	-	-
R102 401 - R204 800			-	-	-	-	-	-	-	-	-	-
R204 801 - R409 600			-	-	-	-	-	-	-	-	-	-
R409 601 - R819 200			-	-	-	-	-	-	-	-	-	-
> R819 200			-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13		-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert description	2		-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Household demographics (000)												
Number of people in municipal area			-	-	126 514	-	-	-	-	-	-	-
Number of poor people in municipal area			-	-	-	-	-	-	-	-	-	-
Number of households in municipal area			-	-	36 445	-	-	-	-	-	-	-
Number of poor households in municipal area			-	-	-	-	-	-	-	-	-	-
Definition of poor household (R per month)			-	-	-	-	-	-	-	-	-	-
Housing statistics												
Formal	3		-	-	-	-	-	-	-	-	-	-
Informal			-	-	-	-	-	-	-	-	-	-
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4		-	-	-	-	-	-	-	-	-	-
Dwellings provided by provincials			-	-	126 503	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	126 503	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates												
Property tax/service charges	7					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 51 MBRR SA32 – List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Business Connexions	Yrs	Unspecified	Financial system	3 months notice	27
Nashua	Yrs	5	Providing photocopier machines	07 July 1995	48
URB	Yrs	1	Providing telephone system	6 months notice	72
Mubesko	Yrs	3	Providing financial support	After completion of task	200