INTSIKA YETHU MUNICIPALITY EC 135



SCHEDULE A FINAL BUDGET 2013/14

MAY 2013 1

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Final Budget, Tariff Structure and IDP:-

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

RESOLUTION:-

♣ The final approved budget for Revenue is R216,920 and Expenditure is R 247,720

- → Adoption of Final IDP 2012/2016: It was presented by the Mayor that the IDP was presented to the Council for Adoption and the processes were followed i.e (Presentation to the Community Members). IDP was assessed by the Department of Local Government
- ♣ Tabling of Final Budget 2013/2014: it was presented by the Mayor. The summary of the budget was presented by the Mayor with the total of **R 247,920** both operational and capital expenditure budget and for Revenue with the total of **R216,920**. Provincial Treasury office was there at the Council meeting to witness the tabling of the budget as per the Treasury pre-requisite (Schedule A template). The legal requirement that causes to make the budget was stated as follows: MFM Act 56 of 2003, Division of Revenue Bill 1 of 2012, MCA 32 of 2000 and Local Government: Municipal Property Rates Acts 6 of 2004.
- Final Tariff Structure for 2013/2014: it was tabled as well.

The following tables were presented in the Council

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

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- ♣ EC 135 Intsika Yethu-Table A6 Budget Financial Position
- ♣ EC 135 Intsika Yethu-Table A7 Budget Cash Flows
- ♣ EC 135 Intsika Yethu-Table A8 Cash backed reserves/accumulated surplus reconciliation
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EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

Equitable share

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

MIG

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

Other Grants

MSIG

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

FMG

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

Own Revenue

Property Rates Receipts

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

Services

Refuse Receipts

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

OTHER SERVICE CHARGES

Traffic Fines

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

OTHER INCOME

Interest from Investment

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

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

Rent Received

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

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

Below is list of the rented offices/land:

Name of the lessee

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

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

Consolidated Overview of the 2013/15 MTREF

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

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

Operating Revenue Framework

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

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

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

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

Summary of revenue classified by main revenue source

FC135 Intsika Yethu - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Ref						Budget Ye	ear 2013/14						Medium Tern	Revenue and Framework	d Expenditure
R thousand		July	August	Sept.	October	Novem ber	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 - Ex co and Council													-	-	-	-
Vote 2 - Municipal Manager	ı			225				225					-	450	473	496
Vote 3 - Corporate Services	ı									1			-	-	-	-
Vote 4 - Infrastructure Planning and Development	1	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	23,885	67,693	71,145	74,631
Vote 5 - Community Services		294	294	294	294	294	294	294	294	294	294	294	294	3,525	3,705	3,88
Vote 6 - Budget and Treasury		40,140				40,140				40,140			3,950	124,370	130,713	137,118
Vote 7 - Local Economic Development	ı	3	3	3	3	3	3	3	3	3	3	3	3	35	36	3
Vote 8 - Water Services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,530	33,07
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]	ı												-	-	-	-
Vote 11 - [NAME OF VOTE 11]	ı												-	-	-	-
Vote 12 - [NAME OF VOTE 12]	ı												-	-	-	-
Vote 13 - [NAME OF VOTE 13]													_	-	_	-
Vote 14 - [NAME OF VOTE 14]	ı									1			_	_	_	_ ا
Vote 15 - [NAME OF VOTE 15]													_	_	_	_
otal Revenue by Vote		46,919	6,779	7,004	6,779	46,919	6,779	7,004	6,779	46,919	6,779	6,779	30,631	226,072	237,602	249,244
xpenditure by Vote to be appropriated																
Vote 1 - Ex co and Council		1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	19,726	20,732	21,74
Vote 2 - Municipal Manager		869	869	869	869	869	869	869	869	869	869	869	869	10,433	10,965	11,50
Vote 3 - Corporate Services		1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	14,455	15,192	15,93
Vote 4 - Infrastructure Planning and Development	i	1.770	1.770	1.770	1.770	1.770	1,770	1,770	1.770	1,770	1.770	1.770	1.770	21,245	22,328	23,42
Vote 5 - Community Services		1,964	1.964	1.964	1.964	1,964	1.964	1.964	1.964	1.964	1.964	1.964	1.964	23,572	24,774	25.98
Vote 6 - Budget and Treasury		2.276	2.276	2.276	2.276	2.276	2.276	2.276	2.276	2.276	2.276	2.276	36.308	61.345	64,473	67.63
Vote 7 - Local Economic Development		694	694	694	694	694	694	694	694	694	694	694	694	8.327	8.752	9.181
Vote 8 - Water Services	ı	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	30,000	31.530	33.07
Vote 9 - [NAME OF VOTE 9]		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	50,000	51,000	35,07
Vote 10 - INAME OF VOTE 101													_	_	_	_
Vote 11 - [NAME OF VOTE 11]	ı												_	_	_	l _
Vote 12 - [NAME OF VOTE 12]	ı												_	_	_	_
Vote 13 - [NAME OF VOTE 13]													_			1
Vote 14 - [NAME OF VOTE 14]														_	_	_
Vote 15 - [NAME OF VOTE 15]														_	_	-
	ı	40.000	12,923	12,923	12,923	12,923	12,923	12.923	12,923	12.923	12,923	12,923	46,955	189.103	198,747	208.486
otal Expenditure by Vote		12,923						,								
urplus/(Deficit) before assoc.		33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(6,143)	(16,323)	36,969	38,855	40,75
Tax ation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate	1												-	-	-	-
urplus/(Deficit)	1	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(6.143)	(16.323)	36,969	38.855	40.75

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

Operating Transfers and Grant Receipts

Description	Ref	2009/10	2010/11	2011/12		Current Y	ear 2012/13			ledium Term R	
					0-1-1			D 111		nditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	+2 2015/16
Cash Transfers to other municipalities											
Equitable Share; MIG; MSIG; CHDM; LG-SETA; EPWP	1										
Total Cash Transfers To Municipalities:		-	-	-	-		-			-	
Cash Transfers to Entities/Other External Mechanisms Equitable Share; MIG: MSIG; CHDM: LG-SETA; EPWP											
Total Cash Transfers To Entities/Ems'	_	-	-	-	-	-	-	_	-	-	-
Cash Transfers to other Organs of State Equitable Share: MIG; MSIG; CHDM; LG-SETA: EPWP	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-		_	-	
Cash Transfers to Organisations Free basic services	4				6,000	4,000			3,000	3,153	3,307
Total Cash Transfers To Organisations		-		-	6,000	4,000	-		3,000	3,153	3,307
Cash Transfers to Groups of Individuals Equitable Share: MIG: MSIG: CHDM; LG-SETA: EPWP	5										
Total Cash Transfers To Groups Of Individuals:	<u>.</u>	-		-	-	_		-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	6,000	4,000	-	-	3,000	3,153	3,307
Non-Cash Transfers to other municipalities Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechan Equitable Share; MIG; MSIG; CHDM; LG-SETA; EPWP											
Total Non-Cash Transfers To Entities/Ems'		-		-	_				-	-	-
Non-Cash Transfers to other Organs of State Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations Equitable Share; MIG; MSIG; CHDM; LG-SETA; EPWP	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	_	_	-	-
Groups of Individuals Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	- 1	_	-	6,000	4,000	-	_	3,000	3,153	3,307

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

Property Rates

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

The following stipulations in the Property Rates Policy are highlighted:

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

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

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

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

Sale of Water and Impact of Tariff Increases

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

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

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

Proposed Water Tariffs

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

Test Meter (Not Refundable)To be paid in advance	126.73	127.78	128.83
DEPOSITS (WATER SERVICES)			
Consumers – Domestic	358.64	359.69	360.74
Consumers – Business or Commercial	956.38	957.43	958.48
Builders	3,701.85	3,702.9	3.703.9
CHARGE FOR VISIT OF SERVICE MAN (a)The owner or builder requesting the installation of a connection and does not clear the position, thus making the visit of the serviceman fruitless, shall pay a fee of: This fee will also be charged when a serviceman is called out for a problem on	538.78	539.83	540.88
the consumers' internal system (b) The closing and re-opening of municipal stopcocks or values, when requested by consumers, shall be carried out at a fee per visit of:	1,047.84	1,048.89	1,049.94
(c) A reconnection fee shall be charged for the insertion and removal of a restrictive washer during working hours and an additional charge will be levied if the restrictive washer is removed after hours, such an amount to be paid by the consumer prior to the removal of the washer REPAIR OF METER CONNECTION OR STOPCOCK	138.41	139.53	140.58
Connections or stopcocks damaged by the owner or builder will be replaced or repaired at a fee per connection up to 25mm diameter	1,121.23	1,122.28	1,123.33
Fee per connection greater than 25 mm	1,792.86	1793.91	1794.96
DI SCONNECTI ON OF WATER	538.78	539.83	540.88
REMOVAL OF CONNECTION	330.70	339.03	340.00
Moving of connection from one point to another shall be charged at actual cost When a meter has been temporarily removed at the request of the owner, the	Actual cost		
cost of replacing the meter at a later date will be Inspection of metered premises at the request of the consumer, for leakage or waste of water, per inspection, fee payable	673.48	674.53	675.58
	538.78	539.83	540.88
WATER CARTING			
7-15 kl/load Per kilometer	423.6 9.00	424.65 9.01	425.7 902.1
	!	!	

Sanitation and Impact of Tariff Increases

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

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

The following table compares the current and proposed tariffs:

Comparison between current sanitation charges and increases

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

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

Waste Removal and Impact of Tariff Increases

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

Operating Expenditure Framework

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

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

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

Summary of operating expenditure by standard classification item

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

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ear 2012/13			ledium Term R enditure Frame	
		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R thousand	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Revenue By Source											
Property rates	2	1,618	3,402	3,713	4,500	4,850	_	_	4,850	5,112	5,393
Property rates - penalties & collection charges	^	1,010	3,402	3,713	4,500	4,000			4,030	5,112	3,373
	ارا										_
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	628	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	1,773	-	-	-	-	-	-	-
Service charges - refuse revenue	2	273	376	498	100	813		-	600	632	667
Service charges - other					4,337	3,060			213	224	237
Rental of facilities and equipment		668	428	647	300	450			690	727	767
Interest earned - external investments		1,553	693	860	300	300	•		200	211	222
Interest earned - outstanding debtors		91	523	373	100	100			250	264	278
Dividends received											_
Fines		71	113	251	600	600			1,500	1,581	1,668
Licences and permits		668	1,257	1,320	105	105			600	632	667
•		000	1,237	1,320					3,000		
Agency services		(4.004	01.440	440.407	1,200	1,200				3,162	3,336
Transfers recognised - operational		64,084	81,469	112,496	152,026	116,460			134,993	142,283	150,108
Other revenue	2	2,608	10,333	5,738	8,761	1,890	-	-	10,755	11,336	11,959
Gains on disposal of PPE			23	2						-	-
Total Revenue (excluding capital transfers		71,634	98,617	128,297	172,328	129,828	-	-	157,651	166,164	175,303
and contributions)											
Expenditure By Type											
Employee related costs	2	30,655	42,290	62,083	55,642	55,914	-	-	73,667	77,645	81,915
Remuneration of councillors		10,269	10,877	8,595	11,807	12,115			13,326	14,046	14,819
Debt impairment	3	2,819	7,062	1,738					1,500	1,581	1,668
Depreciation & asset impairment	2	-	-	36,545	-	-	-	-	33,200	34,993	36,917
Finance charges			4	525					250	264	278
Bulk purchases	2	-	352	2,871	6,000	-	-	-	-	-	-
Other materials	8	3,004	8,422	6,596	8,020				-	-	-
Contracted services		113	218	430	-	-	-	-	450	474	500
Transfers and grants		-	-	-	6,000	4,000	-	-	3,000	3,162	3,336
Other expenditure	4, 5	24,882	32,963	78,613	44,003	57,800	-	-	58,807	61,983	65,392
Loss on disposal of PPE	Ш									-	-
Total Expenditure		71,743	102,190	197,996	131,472	129,829	-	-	184,200	194,147	204,825
Surplus/(Deficit)		(109)	(3,573)	(69,699)	40,856	(1)	-	-	(26,550)	(27,983)	(29,523)
Transfers recognised - capital		17,033	17,564	25,935	31,461	56,461			44,269	46,660	49,226
Contributions recognised - capital	6	-	-	-	17,926	18,201	-	-	19,250	20,290	21,405
Contributed assets										-	-
Surplus/(Deficit) after capital transfers &		16,924	13,991	(43,764)	90,242	74,661	-	-	36,969	38,966	41,109
contributions											
Taxation										-	-
Surplus/(Deficit) after taxation		16,924	13,991	(43,764)	90,242	74,661	-		36,969	38,966	41,109
Attributable to minorities				,,					(4,251)	(4,468)	(4,687
Surplus/(Deficit) attributable to municipality		16,924	13,991	(43,764)	90,242	74,661	-	-	32,718	34,498	36,422
Share of surplus/ (deficit) of associate	7	,	15,111	(15)1519	,	,			52,. 70		
Surplus/(Deficit) for the year	+ $+$	16,924	13,991	(43,764)	90,242	74,661			32,718	34,498	36,422
outprus/(Dentity for the year		10,924	19,61	(43,764)	90,242			·	32,718	34,498	30,42

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

Priority given to repairs and maintenance

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

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

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

Operational Repairs and Maintanance

Repairs and Maintenance	8										
Employee related costs										-	-
Other materials										-	-
Contracted Services										-	-
Other Ex penditure		28,601	34,416		11,550	10,464			9,682	10,205	10,767
Total Repairs and Maintenance Expenditure	9	28,601	34,416	-	11,550	10,464	-	-	9,682	10,205	10,767

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

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

Free Basic Services: Basic Social Services Package

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

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

EC135 Intsika Yethu - Table A10 Consolidated basic service delivery measurement

EC135 Intsika Yethu - Table A10 Consoli	date		-					2013/14 M	edium Term Re	evenue &
Description	Ref	2009/10	2010/11	2011/12		rrent Year 2012		Exper	nditure Framev	
		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	1				Duuget	Duuget	Torccast	2013/14	11 2014/13	12 2013/10
Water:										
Piped water inside dwelling Piped water inside yard (but not in dwelling)								1,002 2,834	1,053 2,979	1,105 3,124
Using public tap (at least min.service level)	2							16,728	17,581	18,443
Other water supply (at least min.service level)	4							6,914	7,267	7,623
Minimum Service Level and Above sub-total				-	-	- "		27,478	28,879	30,294
Using public tap (< min.service level) Other water supply (< min.service level)	3							2,070 769	2,176 808	2,282 848
No water supply	ľ							10,139	10,656	11,178
Below Minimum Service Level sub-total		-	-	-	-		-	12,978	13,640	14,308
Total number of households	5	-	-	-	-	-	-	40,456	42,519	44,603
Sanitation/sewerage:								040	0./5	4 040
Flush toilet (connected to sewerage) Flush toilet (with septic tank)								918 373	965 392	1,012 411
Chemical toilet								711	747	784
Pit toilet (v entilated)								9,124	9,589	10,059
Other toilet provisions (> min.service level)								1,894	1,991	2,088
Minimum Service Level and Above sub-total Bucket toilet		-	-	-	-	-	-	13,020	13,684	14,355
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total Total number of households	5						-	13,020	13,684	14,355
	"	_	-	-	-	-	_	13,020	13,004	14,333
Energy: Electricity (at least min.service level)								25,988	27,313	28,652
Electricity - prepaid (min.service level)								20,700	27,010	20,002
Minimum Service Level and Above sub-total			-	-	-			25,988	27,313	28,652
Electricity (< min.service level)										
Electricity - prepaid (< min. service level) Other energy sources								14,460	15,197	15,942
Below Minimum Service Level sub-total								14,460	15,197	15,942
Total number of households	5	-	-	-	-	-	-	40,448	42,511	44,594
Refuse:										
Removed at least once a week Minimum Service Level and Above sub-total		_	_	_	105,600 105,600			1,151 1,151	1,210 1,210	1,269 1,269
Removed less frequently than once a week		-	-	-	103,000	-	-	1,131	1,210	1,209
Using communal refuse dump								557	585	614
Using own refuse dump								25,456	26,754	28,065
Other rubbish disposal No rubbish disposal								1,215 11,896	1,277 12,503	1,340 13,115
Below Minimum Service Level sub-total		-	-	-	-	-	-	39,297	41,301	43,325
Total number of households	5	-	-	-	105,600	-	-	40,448	42,511	44,594
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)								16	17	18
Sanitation (free minimum level service)	<u> </u>	-#-\			/ 000 000	(2.000.000)		16	17	18
Electricity/other energy (50kwh per household p Refuse (removed at least once a week)	er mo I	nun)			6,000,000	(2,000,000)		5,811 16	6,107 17	6,407 18
Cost of Free Basic Services provided (R'000)	8							10	.,	10
Water (6 kilolitres per household per month)	l°							0	0	0
Sanitation (free sanitation service)								0	0	0
Electricity/other energy (50kwh per household p	er mo	nth)						0	0	0
Refuse (removed once a week) Total cost of FBS provided (minimum social p	 acka	-	-	-	-	_	_	0	0	0
Highest level of free service provided								J	J	3
Property rates (R value threshold)								15,000	15,765	16,537
Water (kilolitres per household per month)								6	6	7
Sanitation (kilolitres per household per month) Sanitation (Rand per household per month)								6 192	6 202	7 212
Electricity (kwh per household per month)								50	53	55
Refuse (average litres per week)	L							44	46	48
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided										
(total social package)		-	-	-	-	-	-	-	-	-

Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote: EC135 Intsika Yethu - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13			ledium Term R nditure Frame	
R thousand	1	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R tilousaliu	<u> </u>	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Ex co and Council Vote 2 - Municipal Manager		_	-	_	_	-	_	_	_	_	_
Vote 3 - Corporate Services		[_	_	_	_	_	_	_	_	_
Vote 4 - Infrastructure Planning and Developmen		23,675	26,028	_	9,000	9,000			9,841	10,343	10,850
Vote 5 - Community Services	1	3,150	3,150	_	7,000	-	_	_	- 7,041	- 10,545	- 10,030
Vote 6 - Budget and Treasury		1,776	5,181	_	-	-	-	_	-	-	-
Vote 7 - Local Economic Development		-	_	-	-	-	-	_	-	-	-
Vote 8 - Water Services	1	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	1	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	1	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	1	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	ı	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	1	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	l	- 1	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	_		-	-	_	-	-	-	-	_	-
Capital multi-year expenditure sub-total	7	28,601	34,358	-	9,000	9,000	-	-	9,841	10,343	10,850
Single-year expenditure to be appropriated	2										
Vote 1 - Ex co and Council		-	-	-	-	-	-	-	1,000	-	-
Vote 2 - Municipal Manager	1	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Planning and Developmen	1	-	-	25,935	58,162	74,124	-	-	51,508	54,289	57,275
Vote 5 - Community Services	1	-	-	-	2,315	438	-	-	350	369	389
Vote 6 - Budget and Treasury		-	-	-	4.010	-	-	-	370	390	411
Vote 7 - Local Economic Development Vote 8 - Water Services		-	-	_	4,910	100	_	-	450	474	500
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	1	-	-	25,935	65,387	74,662	-	-	53,678	55,522	58,576
Total Capital Expenditure - Vote	Τ	28,601	34,358	25,935	74,387	83,662	-	-	63,519	65,866	69,426
Capital Expenditure - Standard											
Governance and administration	1	1,776	2,401	_	-	_	-	_	1,370	390	411
Executive and council	l								1,000	-	-
Budget and treasury office	İ	1,776	2,216						370	390	411
Corporate services	1		185							-	-
Community and public safety	1	- 1	-	-	2,315	438	-	-	430	453	478
Community and social services	[2,315	438			430	453	478
Sport and recreation	1									-	-
Public safety										-	-
Housing										-	-
Health Economic and environmental services		23,675	28,807	25,935	72,072	72,874	-	-	61,719	65,052	68,630
Planning and development		23,675	28,807	20,930	4,910	100	-	-	450	474	500
Road transport		25,075	20,007	25,935	67,162	72,774			61,269	64,578	68,129
Environmental protection				20,700	07,102	,2,,,,			01,207	-	- 00,127
Trading services		-	_	-	-	-	-	_	-	-	-
Electricity	1				-					-	-
Water	1									-	-
Waste water management										-	-
Waste management	1									-	-
Other		3,150	3,150							-	-
Total Capital Expenditure - Standard	3	28,601	34,358	25,935	74,387	73,312	-	-	63,519	65,895	69,519
Funded by:											
National Government		11,569	15,164	25,935	31,461	31,461			33,269	36,939	39,549
Provincial Government			1,630								
District Municipality											
Other transfers and grants		17,033	17,564		25,000	25,000			11,000	20,000	25,000
Transfers recognised - capital	4	28,601	34,358	25,935	56,461	56,461	-	-	44,269	56,939	64,549
Public contributions & donations	5										
Borrowing	6								15,000		
Internally near sected founds					17,926	18,201			4,250	4,480	4,726
Internally generated funds Total Capital Funding	7	28,601	34,358	25,935	74,387	74,662			63,519	61,418	69,275

Annual Budget Tables - Parent Municipality

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

EC135 Intsika Yethu - Table A1 Consolidated Budget Summary

		Summary								
Description	2009/10	2010/11	2011/12		Current Ye	ar 2012/13			edium Term F nditure Frame	
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance					·					
Property rates	1,618	3,402	3,713	4,500	4,850	-	-	4,850	5,112	5,393
Service charges	273	376	2,899	4,437	3,873	-	-	813	857	904
Inv estment rev enue	1,553	693	860	300	300	-	-	200	211	222
Transfers recognised - operational	64,084	81,469	112,496	152,026	116,460	-	-	134,993	142,283	150,108
Other own revenue	4,106	12,676	8,330	11,066	4,345	-	-	16,795	17,702	18,676
Total Revenue (excluding capital transfers	71,634	98,617	128,297	172,328	129,828	_	-	157,651	166,164	175,303
and contributions)										
Employ ee costs	30,655	42,290	62,083	55,642	55,914	-	-	73,667	77,645	81,915
Remuneration of councillors	10,269	10,877	8,595	11,807	12,115	-	-	13,326	14,046	14,819
Depreciation & asset impairment	-	-	36,545	-	-	-	-	33,200	34,993	36,917
Finance charges	-	4	525	-	-	-	-	250	264	278
Materials and bulk purchases	3,004	8,775	9,466	14,020	40,920	-	-	-	-	_
Transfers and grants	-	-	-	6,000	4,000	-	-	3,000	3,162	3,336
Other ex penditure	27,814	40,243	80,782	44,003	57,800	-	-	60,757	64,038	67,560
Total Expenditure	71,743	102,190	197,996	131,472	170,749	-	-	184,200	194,147	204,825
Surplus/(Deficit)	(109)	(3,573)	(69,699)	40,856	(40,921)		-	(26,550)	(27,983)	(29,523)
Transfers recognised - capital	17,033	17,564	25,935	31,461	56,461	-	-	44,269	46,660	49,226
Contributions recognised - capital & contributed a	-	-	-	17,926	18,201	-	-	19,250	20,290	21,405
Surplus/(Deficit) after capital transfers &	16,924	13,991	(43,764)	90,242	33,741	_		36,969	38,966	41,109
contributions										
Share of surplus/ (deficit) of associate	_	_	_	_	_	_	_	_	_	_
Surplus/(Deficit) for the year	16,924	13,991	(43,764)	90,242	33,741		_	36,969	38,966	41,109
, , , , ,	10,721	10,771	(10,701)	70,212	00,711			00,707	00,700	11,107
Capital expenditure & funds sources	20.401	24.250	25.025	74.007	70.010			(2.510	/ 5 005	(0.510
Capital expenditure	28,601	34,358	25,935	74,387	73,312	-	-	63,519	65,895	69,519
Transfers recognised - capital	28,601	34,358	25,935	56,461	56,461	-	_	44,269	56,939	64,549
Public contributions & donations	-	-	-	-	-	-	-	15 000	-	-
Borrowing	-	-	-	17.02/	10 201	-	-	15,000	4 400	4.72/
Internally generated funds Total sources of capital funds	28,601	34,358	25,935	17,926 74,387	18,201 74,662	-	-	4,250 63,519	4,480 61,418	4,726 69,275
· ·	20,001	34,330	20,930	14,301	74,002	-		03,319	01,410	09,275
Financial position										
Total current assets	40,422	26,191	30,184	35,697	36,160	36,160	36,160	26,264	27,682	29,205
Total non current assets	28,601	525,949	512,567	538,708	940,484	943,172	567,793	550	579	611
Total current liabilities	11,186	15,001	19,624	20,625	21,676	22,739	22,739	6,301	6,641	7,006
Total non current liabilities	3,524	9,343	8,781	9,229	9,681	9,681	9,681	-	-	-
Community wealth/Equity	16,040	14,014	514,701	541,158	565,536	565,536	521,897	-	-	-
Cash flows										
Net cash from (used) operating	29,301	14,932	152,328	67,553	74,661	-	-	44,817	47,237	49,835
Net cash from (used) investing	(17,033)	(17,541)	(25,897)	(92,487)	(74,662)	-	-	(63,519)	(66,949)	(70,631)
Net cash from (used) financing	-	-	-	-	-	-	-	14,000	(1,054)	(1,112)
Cash/cash equivalents at the year end	12,269	9,660	136,091	(24,934)	(1)	-	-	(4,702)	(25,468)	(47,376)
Cash backing/surplus reconciliation										
Cash and investments available	27,788	13,825	15,704	16,504	16,504	16,504	16,504	24,776	26,114	27,550
Application of cash and investments	44,712	58,966	5,533	19,879	1,988	22,313	22,313	5,571	5,871	6,194
Balance - surplus (shortfall)	(16,924)	(45,141)	10,170	(3,374)	14,517	(5,809)	(5,809)	19,206	20,243	21,356
Asset management										
Asset register summary (WDV)	28,601	34,358	512,567	538,708	375,379	914,087	568,923	568,923	599,644	632,625
Depreciation & asset impairment			36,545	-	-	-	33,200	33,200	34,993	36,917
Renewal of Existing Assets	28,601	34,416	-	_	_	_	-	60,069	63,313	66,795
Repairs and Maintenance	28,601	34,416	_	11,550	10,464	_	9,682	9,682	10,176	10,675
'	.,				.,			,		.,
Coct of Free Pacie Services provided								_		
Cost of Free Basic Services provided Revenue cost of free services provided	-	-	-	-	-	_	0	0	0 _	0
·	-	-	-	-	-	-	_	_	_	-
Households below minimum service level Water:	_	_	_	_	_	_	12	12	14	14
	-	-	_	_	-	_	13	13	14	14
Sanitation/sew erage:	_		_	_	-	_	14	14	- 15	- 16
Energy: Refuse:	_	_ [_	_ [_ [_	39	39	41	43
		-	_	_	-	-	J7	37	71	73

Explanatory notes to MBRR Table A1 - Budget Summary

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

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

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

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

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

EC135 Intsika Yethu - Table A2 Consoli		Duagetear	manciai i en	ormance (rev	renue anu ez	periulture b	y standard c		ledium Term R	Pavanua &
Standard Classification Description	Ref	2009/10	2010/11	2011/12	Cui	rent Year 2012	2/13		nditure Frame	
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16
Revenue - Standard	+									
Governance and administration		88,393	116,181	154,232	110,737	120,420	-	120,569	127,080	134,069
Executive and council		-	-	-	4,000	7,117	-	1,450	1,528	1,612
Budget and treasury office		88,393	116,181	154,232	106,737	113,137	-	119,119	125,551	132,457
Corporate services		-	-	-	-	166	-	-	-	-
Community and public safety		-	_	-	917	1,730	-	3,525	3,715	3,920
Community and social services		-	_	-	910	1,123	_	3,525	3,715	3,920
Sport and recreation		-	-	-	7	7	-	-	_	-
Public safety		-	_	-		600	_	_	_	_
Housing		-	-	-	-	-	-	_	_	_
Health		-	_	-	_	-	_	-	_	_
Economic and environmental services		273	_	_	57,586	57,857	_	62,825	66,029	69,264
Planning and development		273	_	_	105	105	_	35	37	39
Road transport		_	_	_	57,481	57,752	_	62,790	65,992	69,226
Environmental protection		_	_	_	-	_	_	-	_	_
Trading services		_	_	_	35,050	24,484	_	30,000	31,620	33,359
Electricity		_	_	_	-	- 1,121	_	-	_	-
Water		_	_	_	35,050	24,484	_	30,000	31,620	33,359
Waste water management		_	_	_	-		_	-		-
Waste management		_	_	_	_	_	_	_	_	_
Other	4		_		_		_		_	_
Total Revenue - Standard	2	88,667	116,181	154,232	204,290	204,490	-	216,919	228,444	240,612
Expenditure - Standard	Ť									
Governance and administration		68,739	93,549	191,401	60,266	62,757	_	101,057	106,514	112,372
Executive and council		10,269	10,877	8,595	25,807	26,412	_	29,159	30,734	32,424
Budget and treasury office		27,814	40,381	120,722	22,747	25,451	_	57,442	60,544	63,874
Corporate services		30,655	42,290	62,083	11,713	10,895	_	14,455	15,236	16,074
Community and public safety		30,033	42,270	-	13,895	15,525	_	19,321	20,364	21,484
Community and social services		_	_	_	13,895	15,525	_	19,321	20,364	21,484
Sport and recreation		_	_	_	13,073	15,525	_	17,321	20,304	21,404
Public safety		_	_	_	_	_	_	_	_	_
Housing		_	_	_	_	_	_	_	_	_
Health		-	_	-	-	_	_	_	_	_
Economic and environmental services		3,004	8,422	6,596	22,191	27,662	_	33,822	35,649	37,610
Planning and development		3,004	0,422	0,390	4,140	9,579	_	8,327	8,777	9,260
Road transport		3,004	8,422	6,596	18,051	18,083		25,495	26,872	28,350
		3,004			18,051	18,083	-	25,495	20,872	28,350
Environmental protection		-	-	-	25.050	22.004	-	20,000	21 (20	22.250
Trading services		-	-	-	35,050	23,884	-	30,000	31,620	33,359
Electricity		-	-	-	25.050	22.004	_	20,000	21 (20	22.250
Water		-	-	-	35,050	23,884	-	30,000	31,620	33,359
Waste water management		-	-	-	-	-	_	_	_	-
Waste management	١.	-	-	-	-	-	-	-	_	-
Other	4	71 740	101 071	107.00/	404 400	100.000	-	401.000	- 4014/-	
Total Expenditure - Standard	3	71,743	101,971	197,996	131,403	129,828	-	184,200	194,147	204,825
Surplus/(Deficit) for the year		16,924	14,209	(43,764)	72,887	74,662	_	32,718	34,297	35,787

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

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

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

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

Vote Description	Ref	2009/10	2010/11	2011/12	Cui	rent Year 2012	2/13		ledium Term F enditure Frame	
D thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16
Revenue by Vote	1									
Vote 1 - Exco and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	4,000	7,117	-	1,450	1,528	1,612
Vote 3 - Corporate Services		-	-	-	-	166	-	-	-	-
Vote 4 - Infrastructure Planning and Development		-	-	-	57,481	57,752	-	62,790	66,181	69,821
Vote 5 - Community Services		-	-	-	417	1,730	-	3,525	3,715	3,920
Vote 6 - Budget and Treasury		88,393	116,181	154,232	124,662	113,137	-	119,119	125,551	132,457
Vote 7 - Local Economic Development		273	-	-	105	105	-	35	37	39
Vote 8 - Water Services		-	-	-	35,050	24,484	-	30,000	31,620	33,359
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	_	-
Vote 10 - [NAME OF VOTE 10]		- 1	- 1	-	- 1	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		- 1	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		- 1	-	-	- 1	-	_	-	_	-
Vote 14 - [NAME OF VOTE 14]		- 1	- 1	-	- 1	-	-	-	_	-
Vote 15 - [NAME OF VOTE 15]		- 1	-	-	-	-	_	-	_	- 1
Total Revenue by Vote	2	88,667	116,181	154,232	221,715	204,490	-	216,919	228,632	241,207
Expenditure by Vote to be appropriated	1									
Vote 1 - Exco and Council		10,269	10,877	8,595	17,957	17,958	_	18,726	19,738	20,823
Vote 2 - Municipal Manager		-	_	_	7,850	8,454	_	10,433	10,996	11,601
Vote 3 - Corporate Services		30,655	42,290	62,083	11,713	10,895	-	14,455	15,236	16,074
Vote 4 - Infrastructure Planning and Development		3,004	8,422	6,596	18,051	18,083	-	25,495	26,872	28,350
Vote 5 - Community Services		-	-	-	13,895	15,525	-	19,321	20,364	21,484
Vote 6 - Budget and Treasury		27,814	40,599	120,722	28,817	25,451	-	57,442	60,544	63,874
Vote 7 - Local Economic Development		_	_	_	4,140	9,579	_	8,327	8,777	9,260
Vote 8 - Water Services		- 1	_	_	35,050	23,884	_	30,000	31,620	33,359
Vote 9 - [NAME OF VOTE 9]		- 1	-	-	-	-	-	_	_	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	_	- 1
Vote 11 - [NAME OF VOTE 11]		_	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		_	-	-	_	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		_ [-	-	_	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	_	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		_	-	-	_	_	-	-	_	_
Total Expenditure by Vote	2	71,743	102,190	197,996	137,472	129,828	-	184,200	194,147	204,825
Surplus/(Deficit) for the year	2	16,924	13,991	(43,764)	84,242	74,662	-	32,718	34,485	36,382

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

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

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ear 2012/13			ledium Term R enditure Frame	
B	١. ا	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R thousand	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Revenue By Source											
Property rates	2	1,618	3,402	3,713	4,500	4,850	_	_	4,850	5,112	5,393
Property rates - penalties & collection charges										_	_
Service charges - electricity revenue	2			_	_			_	_		
Service charges - water revenue	2		_	628	_						
•	2	-				_	_	_	_	_	-
Service charges - sanitation revenue		-	-	1,773	-	-	-	_	-		_
Service charges - refuse revenue	2	273	376	498	100	813	-	-	600	632	667
Service charges - other					4,337	3,060			213	224	237
Rental of facilities and equipment		668	428	647	300	450			690	727	767
Interest earned - external investments		1,553	693	860	300	300			200	211	222
Interest earned - outstanding debtors		91	523	373	100	100			250	264	278
Dividends received										-	-
Fines		71	113	251	600	600			1,500	1,581	1,668
Licences and permits		668	1,257	1,320	105	105			600	632	667
Agency services			1,201	.,	1,200	1,200			3,000	3,162	3,336
Transfers recognised - operational		64,084	81,469	112,496	152,026	116,460			134,993	142,283	150,108
Other revenue	2	2,608	10,333	5,738	8,761	1,890	_	_	10,755	11,336	11,959
	2	2,000			0,701	1,090	-	-	10,755	11,330	11,909
Gains on disposal of PPE			23	2	170.000	100 000				-	-
Total Revenue (excluding capital transfers		71,634	98,617	128,297	172,328	129,828	-	-	157,651	166,164	175,303
and contributions)	\vdash									ļ	
Expenditure By Type	l									İ	
Employee related costs	2	30,655	42,290	62,083	55,642	55,914	-	-	73,667	77,645	81,915
Remuneration of councillors		10,269	10,877	8,595	11,807	12,115			13,326	14,046	14,819
Debt impairment	3	2,819	7,062	1,738					1,500	1,581	1,668
Depreciation & asset impairment	2	-	-	36,545	-	-	-	-	33,200	34,993	36,917
Finance charges			4	525	4 000				250	264	278
Bulk purchases	2 8	2.004	352	2,871 6,596	6,000		-	-	-	-	_
Other materials Contracted services	8	3,004 113	8,422 218	430	8,020		_	_	450	474	500
Transfers and grants		113	210	430	6,000	4,000	_	_	3,000	3,162	3,336
Other expenditure	4, 5	24,882	32,963	78,613	44,003	57,800	_	_	58,807	61,983	65,392
Loss on disposal of PPE	4, 3	24,002	32,703	70,013	44,003	37,000	_	-	30,007	01,703	03,372
Total Expenditure	-	71,743	102,190	197,996	131,472	129,829	-	-	184,200	194,147	204,825
<u>`</u>	\vdash		· · · · · · · · · · · · · · · · · · ·							 	
Surplus/(Deficit)		(109)	(3,573)	(69,699)	40,856	(1)	-	-	(26,550)	(27,983)	(29,523)
Transfers recognised - capital	١, ١	17,033	17,564	25,935	31,461	56,461 18,201			44,269 19,250	46,660	49,226
Contributions recognised - capital	6	-	-	-	17,926	18,201	-	-	19,250	20,290	21,405
Contributed assets		1/ 024	12 001	(42.7(4)	00.242	74 / / 1			27,070	20.044	41 100
Surplus/(Deficit) after capital transfers &		16,924	13,991	(43,764)	90,242	74,661	-	-	36,969	38,966	41,109
contributions											
Taxation Surplus/(Deficit) ofter toyotion		14.004	13,991	(A) 7/A	00.242	74.7/1			36,969	38,966	41,109
Surplus/(Deficit) after taxation Attributable to minorities		16,924	13,991	(43,764)	90,242	74,661	-	-		1	
		1/ 004	12.001	(42.7/4)	00.040	74//4			(4,251)	(4,468)	(4,687)
Surplus/(Deficit) attributable to municipality		16,924	13,991	(43,764)	90,242	74,661	-	-	32,718	34,498	36,422
Share of surplus/ (deficit) of associate	7								_		-
Surplus/(Deficit) for the year		16,924	13,991	(43,764)	90,242	74,661	-	-	32,718	34,498	36,422

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source EC135 Intsika Yethu - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13			ledium Term R enditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote	Г										
Multi-year expenditure to be appropriated	2										
Vote 1 - Exco and Council	1	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	1	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		22.475	- 24 020	-	- 0.000	- 0.000	-	-	- 0.041	10.242	10.05
Vote 5 Community Societies	"	23,675 3,150	26,028 3,150	-	9,000	9,000	_	-	9,841	10,343	10,85
Vote 5 - Community Services	1	1,776	5,181	_	-	_	_	_	_	_	-
Vote 6 - Budget and Treasury Vote 7 - Local Economic Development	1	1,770	3,101	-	-	-	_	_	_	_	_
Vote 8 - Water Services	ı	[_	_	_	_	_	_	_	_	_
Vote 9 - [NAME OF VOTE 9]	1	_	_	_	_	_	_	_	_	_	_
Vote 10 - [NAME OF VOTE 10]	1	_	_	_	_	_	_	_	_	_	_
Vote 11 - [NAME OF VOTE 11]	ı	_	_	_	_	_	_	_	_	_	_
Vote 12 - [NAME OF VOTE 12]	1	- 1	_	_	_	_	_	_	_	_	_
Vote 13 - [NAME OF VOTE 13]	1	_	_	_	_	_	_	_	_	_	_
Vote 14 - [NAME OF VOTE 14]	1	- 1	_	_	_	_	_	_	_	_	_
Vote 15 - [NAME OF VOTE 15]	1	_	_	_	_	_	_	_	_	_	_
Capital multi-year expenditure sub-total	7	28,601	34,358	_	9,000	9,000		_	9,841	10,343	10,850
	1	20,001	34,330		7,000	7,000			7,041	10,545	10,030
Single-year expenditure to be appropriated	2										
Vote 1 - Ex co and Council	1	-	-	-	-	-	-	-	1,000	-	-
Vote 2 - Municipal Manager	1	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1	-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Planning and Developmen	14	-	-	25,935	58,162	74,124	-	-	51,508	54,289	57,275
Vote 5 - Community Services	1	-	-	-	2,315	438	-	-	350	369	389
Vote 6 - Budget and Treasury	1	-	-	-	-	-	-	-	370	390	411
Vote 7 - Local Economic Development		-	-	-	4,910	100	-	-	450	474	500
Vote 8 - Water Services	1	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	1	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	1	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	1	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	1	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]											
Capital single-year expenditure sub-total	ــــ	-	-	25,935	65,387	74,662	-		53,678	55,522	58,576
Total Capital Expenditure - Vote		28,601	34,358	25,935	74,387	83,662	-	-	63,519	65,866	69,426
Capital Expenditure - Standard	1										
Governance and administration		1,776	2,401	-	-	-	-	-	1,370	390	41
Executive and council									1,000	-	-
Budget and treasury office	1	1,776	2,216						370	390	411
Corporate services			185							_	-
Community and public safety	1	-	-	-	2,315	438	-	-	430	453	478
Community and social services					2,315	438			430	453	478
Sport and recreation										-	-
Public safety										-	-
Housing	1									-	-
Health										-	-
Economic and environmental services		23,675	28,807	25,935	72,072	72,874	-	-	61,719	65,052	68,630
Planning and development		23,675	28,807		4,910	100			450	474	500
Road transport				25,935	67,162	72,774			61,269	64,578	68,129
Environmental protection										-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity					-					-	-
Water										-	-
Waste water management										-	-
Waste management										-	-
Other	<u> </u>	3,150	3,150							-	-
Total Capital Expenditure - Standard	3	28,601	34,358	25,935	74,387	73,312	-	-	63,519	65,895	69,51
Funded by:											
				05.005	31,461	31,461			33,269	36,939	39,54
National Government		11.569	15.164	25.935					,,	22,.37	,01
National Government Provincial Government		11,569	15,164 1,630	25,935	31,401						
Provincial Government		11,569	15,164 1,630	25,935	31,401						
Provincial Government District Municipality			1,630	25,935		25.000			11.000	20.000	25.00
Provincial Government District Municipality Other transfers and grants	4	17,033	1,630 17,564		25,000	25,000 56,461	_	-	11,000 44,269	20,000	
Provincial Government District Municipality Other transfers and grants Transfers recognised - capital	4 5		1,630	25,935		25,000 56,461	-	-	11,000 44,269	20,000	25,000 64,549
Provincial Government District Municipality Other transfers and grants	5	17,033	1,630 17,564		25,000		-	-	44,269		
Provincial Government District Municipality Other transfers and grants Transfers recognised - capital Public contributions & donations	1	17,033	1,630 17,564		25,000		-	-			

MBRR Table A7 - Budgeted Cash Flow Statement

EC135 Intsika Yethu - Table A7 Consolidated Budgeted Cash Flows

EC135 Intsika Yethu - Table A7 Consolid	ated	Budgeted C	ash Flows								
Description	Ref	2009/10	2010/11	2011/12		Current Ye	ear 2012/13			ledium Term F nditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts										[
Ratepayers and other		92,421	110,829	14,370	4,500	12,968			21,905	23,088	24,358
Gov ernment - operating	1			138,431	90,976	116,460			134,993	142,283	150,108
Gov ernment - capital	1				31,461	74,662			36,969	38,966	41,109
Interest		1,644	556	1,232	400	400			450	474	500
Dividends										-	-
Payments											
Suppliers and employees		(64,763)	(96,449)	(1,179)	(59,785)	(129,829)			(146,250)	(154,148)	(162,626)
Finance charges			(4)	(525)		-			(250)	(264)	(278)
Transfers and Grants	1					-			(3,000)	(3,162)	(3,336)
NET CASH FROM/(USED) OPERATING ACTIVIT	ËŜ	29,301	14,932	152,328	67,553	74,661	-		44,817	47,237	49,835
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts										i	i
Proceeds on disposal of PPE	ii		23	38		-			-	-	-
Decrease (Increase) in non-current debtors						_			_	-	_
Decrease (increase) other non-current receivable	S					_			_	_	_
Decrease (increase) in non-current investments	ıİ					_			_	_	_
Payments											
Capital assets		(17,033)	(17,564)	(25,935)	(92,487)	(74,662)			(63,519)	(66,949)	(70,631)
NET CASH FROM/(USED) INVESTING ACTIVITIE	S	(17,033)	(17,541)	(25,897)	(92,487)	(74,662)			(63,519)	(66,949)	(70,631)
CASH FLOWS FROM FINANCING ACTIVITIES Receipts											
Short term loans									_	_	
Borrowing long term/refinancing									15,000		
Increase (decrease) in consumer deposits									13,000		
Payments									_	_	_
Repayment of borrowing									(1,000)	(1,054)	(1,112)
NET CASH FROM/(USED) FINANCING ACTIVITI	FS	_	_	_	_	-	-	_	14,000	(1,054)	
	LJ										
NET INCREASE/ (DECREASE) IN CASH HELD		12,269	(2,609)	126,431	(24,934)	(1)	-	-	(4,702)	(20,766)	
Cash/cash equivalents at the year begin:	2		12,269	9,660				-	0	(4,702)	
Cash/cash equivalents at the year end:	2	12,269	9,660	136,091	(24,934)	(1)	-	-	(4,702)	(25,468)	(47,376)

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

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

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13			edium Term R nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R IIIOUSAIIU		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	12,269	9,660	136,091	(24,934)	(1)	-	-	(4,702)	(25,468)	(47,376)
Other current investments > 90 days		15,520	4,165	(120,387)	41,439	16,505	16,504	16,504	29,478	51,582	74,927
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	1	27,788	13,825	15,704	16,504	16,504	16,504	16,504	24,776	26,114	27,550
Application of cash and investments	Т										
Unspent conditional transfers		-	- 1	-	-	- 1	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-		-	-	-
Statutory requirements	2									-	-
Other working capital requirements	3	(183,616)	(68,756)	5,533	15,972	1,988	22,313	22,313	5,571	5,871	6,194
Other provisions										-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	228,328	127,722		3,907					-	-
Total Application of cash and investments:	Î	44,712	58,966	5,533	19,879	1,988	22,313	22,313	5,571	5,871	6,194
Surplus(shortfall)	T	(16,924)	(45,141)	10,170	(3,374)	14,517	(5,809)	(5,809)	19,206	20,243	21,356

EC135 Intsika Yethu - Table A9 Consolidated Asset Management

Description	Ref	2009/10	2010/11	2011/12	Cui	rrent Year 2012	2/13		ledium Term R nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
CAPITAL EXPENDITURE	╄	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16
Total New Assets	1	28,601	33,127	-	36,371	-	-	3,450	2,497	2,632
Infrastructure - Road transport		-	-	-	31,461	-	-	-	- '	- 1
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		23,675	26,028	-		-	-	-	-	-
Infrastructure Community		23,675 3,150	<i>26,028</i> 3,150	-	31,461	-	-	_	_	_
Heritage assets		3,130	3,130	_	_	-	_	_	_	_
Inv estment properties		[_ [_	_ [_	_	_	
Other assets	6	1,776	3,891	_	-	_	_	3,450	2,497	2,632
Agricultural Assets			_	_	4,910	_	_	_		
Biological assets		_	_	=-	-	_	_	-	_	_
Intangibles		-	58	-	_	-	-	_	-	-
Total Renewal of Existing Assets	2	28,601	34,416	-	-	-	-	60,069	63,313	66,795
Infrastructure - Road transport		-	-	-	-	-	-	44,780	47,198	49,794
Infrastructure - Electricity		-	-	=	-	-	-	15,289	16,115	17,001
Infrastructure - Water		-	-	-	-	-	-	_	-	-
Infrastructure - Sanitation Infrastructure - Other		23,675	26,028	-	-	-	-	_	_	-
Infrastructure - Otner Infrastructure		23,675	26,028	-		-	-	60,069	63,313	66,795
Community		3,150	3,150	_		_	_	00,009	03,313	00,793
Heritage assets		3,130	5,150	_	_	_		_	_	_
Inv estment properties		-	_	_	_	_	_	_	_	_
Other assets	6	1,776	5,181	=	=	-	-	-	-	-
Agricultural Assets		-	_	_	-	-	_	_	_	_
Biological assets		-	-	-	_	-	-	_	-	-
Intangibles		-	58	-	-	-	-	-	-	-
Total Capital Expenditure	4									
Infrastructure - Road transport	1	_	_	_	31,461	_	_	44,780	47,198	49,794
Infrastructure - Electricity		-	_	_		_	_	15,289	16,115	17,001
Infrastructure - Water		-	-	=-	-	-	_	-		_
Infrastructure - Sanitation		-	-	-	_	-	-	_	-	-
Infrastructure - Other		47,350	52,055	-	-	-	-	-	-	-
Infrastructure		47,350	52,055		31,461	-	-	60,069	63,313	66,795
Community		6,300	6,299	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Inv estment properties		-	-	-	-	-	-	-	-	-
Other assets		3,552	9,072	-	-	-	-	3,450	2,497	2,632
Agricultural Assets		-	-	-	4,910	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles	1_	-	116	-	-	-		-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	57,202	67,543	-	36,371	-	-	63,519	65,810	69,427
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport				240,382	252,642	-	252,642	266,790	281,196	296,662
Infrastructure - Electricity				1,910	2,008	-	2,008	2,120	2,234	2,357
Infrastructure - Water		22 /75	27,020	F10	F20		F20	-	- (00	- (22
Infrastructure - Sanitation Infrastructure - Other		23,675	26,028	513 33,540	539 35,251	-	539 35,251	569 37,225	600 39,235	633 41,393
Infrastructure		23,675	26,028	276,345	290,439	-	290,439	306,704	323,266	341,045
Community		3,150	3,150	8,190	8,608	-	8,608	9,090	9,581	10,108
Heritage assets		3,130	3,130	0,170	0,000		0,000	7,070	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		1,776	5,181	228,031	239,660	-	239,660	253,081	266,748	281,419
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	375,379	375,379	48	50	53
TOTAL ASSET REGISTER SUMMARY - PPE (WD	5	28,601	34,358	512,567	538,708	375,379	914,087	568,923	599,644	632,625
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	-	36,545	-	-	-	33,200	34,993	36,917
Repairs and Maintenance by Asset Class	3	28,601	34,416	-	11,550	10,464	-	9,682	10,176	10,675
Infrastructure - Road transport		-	-	-	6,800	3,584	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			- 0/ 00-	-	-	-	-	-	-	-
Infrastructure - Other		23,675	26,028	-	- / 044	7 7 7 7	-	-	-	-
Infrastructure Community		23,675	26,028	-	6,800	3,584	_	- 400		- 2/1
Community Heritage assets		3,150	3,150	-	-	2,646 2,150	-	600 5,972	631 6,277	661 6,585
Investment properties			_	_] [∠,150		5,972	0,211	0,365
Other assets	6, 7	1,776	5,239		4,750	2,085	_	3,110	3,269	3,429
TOTAL EXPENDITURE OTHER ITEMS	 ", '	28,601	34,416	36,545	11,550	10,464	-	42,882	45,169	47,592
	+						0.77	-		
Renewal of Existing Assets as % of total capex		50.0%	51.0%	0.0%	0.0%	0.0%	0.0%	94.6%	96.2%	96.2%
Renewal of Existing Assets as % of deprecn" R&M as a % of PPE		0.0%	0.0%	0.0% 0.0%	0.0%	0.0%	0.0% 0.0%	180.9%	180.9% 1922.3%	180.9%
R&M as a % of PPE Renewal and R&M as a % of PPE		100.0% 200.0%	6.5% 200.0%	0.0%	2.1% 2.0%	1.9% 3.0%	0.0%	1927.8% 12.0%	1922.3%	1911.3% 12.0%
nononal allu Nawi as a /0 UI FFE		200.070	200.070	0.070	2.070	J.U/0	U. U /0	12.070	12.070	12.070

The budget process

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

This process further allows the Council to:

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

Align parameter setting with budget outcomes and resource allocations.

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

Matching policy priorities and resources

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

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

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

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

Medium term policy review

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

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

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

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

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

Process plan timeline

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

MTREF budget proposals

Budget Principles

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

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

Fiscal policy and the budget framework

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

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

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

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

Policy priorities and public expenditure

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

Political oversight of the Budget Process

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

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

The political executive is responsible for policy and prioritization

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

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

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

Budgeting for service delivery

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

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

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

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

BUDGET PROCESS PLAN

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

internally to Cou	incillors and Officials.		
Budgets are to Departments for	o be sent to the relevant National r noting.	and Provincial	
Publish the Bud	get on the Municipal website.		
Advise Auditor opening and clo	General of bank accounts including sing balances.	g type, number	

Measurable performance objectives and indicators

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

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

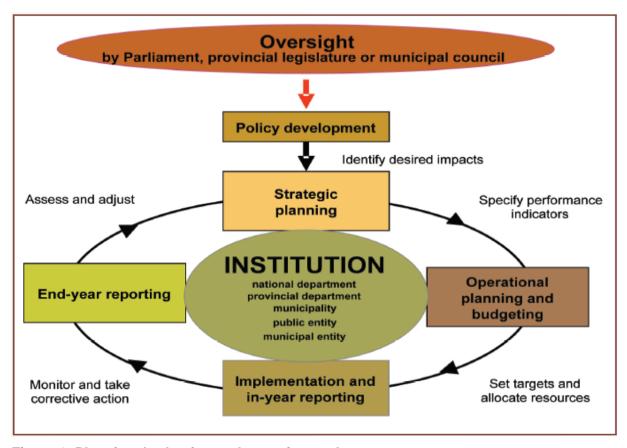
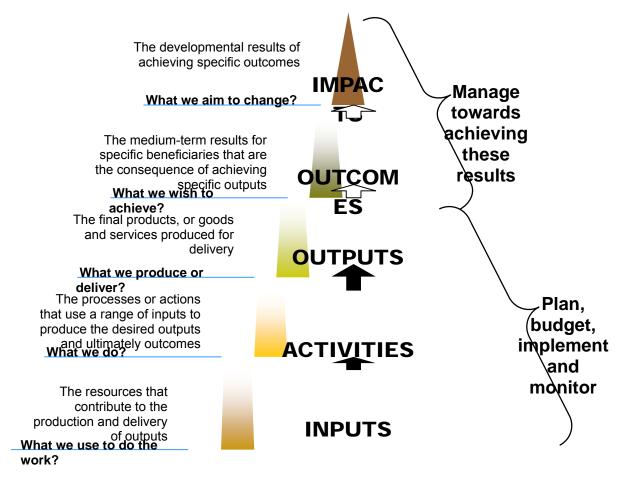


Figure 1 Planning, budgeting and reporting cycle

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

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

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



Definition of performance information concepts

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

Providing clean water and managing waste water

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

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

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

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

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

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

Overview of budget related-policies

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

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

MBRR Table SA 17 - Detail of borrowings

EC135 Intsika Yethu - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Cu	rrent Year 2012	2/13		Medium Term F enditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Yea +2 2015/16
Parent municipality										
Long-Term Loans (annuity/reducing balance)								15,000		
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	_	-	_	15,000	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1		_		_		-	15,000	-	<u> </u>
Unspent Borrowing - Categorised by type	Т		1	1		1			1	<u> </u>
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances Financial derivatives										
Other Securities										
Municipality sub-total	1		-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity)										
Long-Term Loans (non-annully) Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities Entities sub-total	1									
	1	-	_	_	-	-	-	_	-	-
Total Unspent Borrowing	11	-	-	-	-	-	-	-	i -	T

MBRR Table SA 18 - Capital transfers and grant receipts

EC135 Intsika Yethu - Supporting Table Description	Ref	2009/10	2010/11	2011/12	C	rent Year 2012	1/12	2013/14 M	edium Term R	evenue &
Description	Ref	2009/10	2010/11	2011/12	Cui	rrent Year 2012	1/13	Expe	nditure Frame	work
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Yea
RECEIPTS:	1, 2	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16
	1, 2									
Operating Transfers and Grants										
National Government:		58,358	71,276	-	116,976	91,976	91,976	103,220	119,786	151,138
Local Government Equitable Share Local Government Equitable Share		56,858	69,276		88,676	88,676	88,676	99,780	116,201	147,419
Finance Management		1,000	1,250		1,500	1,500	1,500	1,550	1,600	1,650
Municipal Systems Improvement	İ	500	750		800	800	800	890	934	967
Integrated National Electrification Programme					25,000	-	-		-	_
EPWP Incentive					1,000	1,000	1,000	1,000	1,051	1,102
Other transfers/grants [insert description]										
Provincial Government:		-	1,630	-	-	-	-	-	-	-
IEC Project		-	1,630							
District Municipality:		4,829	5,705	-	35,050	24,484	24,484	30,000	31,530	33,075
Chris Hani District-Water Services Department	ent	4,829	5,705		35,050	24,484	24,484	30,000	31,530	33,075
Other grant providers:		17,930	2,857	-	_	-	-	1,773	1,944	2,082
LG SETA; LED Grant; PMU Cost		17,930	2,857					1,773	1,944	2,082
Total Operating Transfers and Grants	5	81,117	81,469	-	152,026	116,460	116,460	134,993	153,260	186,295
Capital Transfers and Grants										
National Government:		_	17,564	_	31,461	56,461	56,461	44,269	56,939	64,549
Municipal Infrastructure Grant (MIG)			17,564		31,461	31,461	31,461	33,269	36,939	39,549
Integrated National Electrification Programme						25,000	25,000	11,000	20,000	25,000
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	_	-	-	-
Chris Hani District-Water Services Departm	ent									
Other grant providers:		-	-	-	-	-	-	-	-	-
LG SETA; LED Grant;										
T.10	5	_	17,564		31,461	56,461	56,461	44,269	56,939	64,549
Total Capital Transfers and Grants	1 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 councilors and management. Some specific features include:

- · Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

MBRR Table A7 - Budget cash flow statement

EC135 Intsika Yethu - Table A7 Consolidated Budgeted Cash Flows

EC135 Intsika Yethu - Table A7 Consolid	ated	Budgeted C	ash Flows								
Description	Ref	2009/10	2010/11	2011/12		Current Ye	or 2012/13		2013/14 N	ledium Term F	Revenue &
Description	Kei	2007/10	2010/11	2011/12		Current re	ai 2012/13		Expe	nditure Frame	ework
		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		92,421	110,829	14,370	4,500	12,968			21,905	23,088	24,358
Gov ernment - operating	1			138,431	90,976	116,460			134,993	142,283	150,108
Gov ernment - capital	1				31,461	74,662			36,969	38,966	41,109
Interest		1,644	556	1,232	400	400			450	474	500
Dividends										_	-
Payments											
Suppliers and employees		(64,763)	(96,449)	(1,179)	(59,785)	(129,829)			(146,250)	(154,148)	
Finance charges			(4)	(525)		-			(250)	(264)	
Transfers and Grants	1					-			(3,000)	(3,162)	
NET CASH FROM/(USED) OPERATING ACTIVIT	İES	29,301	14,932	152,328	67,553	74,661	-	-	44,817	47,237	49,835
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			23	38		-			-	-	-
Decrease (Increase) in non-current debtors						_			_	_	_
Decrease (increase) other non-current receivable	.s					-			-	_	-
Decrease (increase) in non-current investments						-			-	_	_
Payments											
Capital assets		(17,033)	(17,564)	(25,935)	(92,487)	(74,662)			(63,519)	(66,949)	
NET CASH FROM/(USED) INVESTING ACTIVITIE	S	(17,033)	(17,541)	(25,897)	(92,487)	(74,662)	-	-	(63,519)	(66,949)	(70,631)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									15,000	-	-
Increase (decrease) in consumer deposits									-	_	-
Payments											
Repayment of borrowing									(1,000)	(1,054)	
NET CASH FROM/(USED) FINANCING ACTIVIT	ES	-	-			-			14,000	(1,054)	(1,112)
NET INCREASE/ (DECREASE) IN CASH HELD		12,269	(2,609)	126,431	(24,934)	(1)	_	_	(4,702)	(20,766)	(21,908)
Cash/cash equivalents at the year begin:	2	:=,=07	12,269	9,660	(= :, : 0 1)	(.,		_	0	(4,702)	
Cash/cash equivalents at the year end:	2	12,269	9,660	136.091	(24,934)	(1)	-	_	(4,702)	(25,468)	
at the jobs ont		12,207	7,000	. 50,071	(=1/701)	(1)			(1,702)	(20,100)	(117,010,

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

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

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Description	Ref	2009/10	2010/11	2011/12		Current Ye	ear 2012/13			ledium Term F enditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
K tilousaliu		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	12,269	9,660	136,091	(24,934)	(1)	-	-	(4,702)	(25,468)	(47,376)
Other current investments > 90 days		15,520	4,165	(120,387)	41,439	16,505	16,504	16,504	29,478	51,582	74,927
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	П	27,788	13,825	15,704	16,504	16,504	16,504	16,504	24,776	26,114	27,550
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-		-	-	-
Statutory requirements	2									-	-
Other working capital requirements	3	(183,616)	(68,756)	5,533	15,972	1,988	22,313	22,313	5,571	5,871	6,194
Other provisions										-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	228,328	127,722		3,907					-	-
Total Application of cash and investments:		44,712	58,966	5,533	19,879	1,988	22,313	22,313	5,571	5,871	6,194
Surplus(shortfall)		(16,924)	(45,141)	10,170	(3,374)	14,517	(5,809)	(5,809)	19,206	20,243	21,356

MBRR SA10 – Funding compliance measurement MBRR SA19 - Expenditure on transfers and grant programmes

EC135 Intsika Yethu - Table A10 Consolidated basic service delivery measurement

EC135 Intsika Yethu - Table A10 Consoli	date		-					2013/14 M	edium Term Re	evenue &
Description	Ref	2009/10	2010/11	2011/12		rrent Year 2012		Exper	nditure Framev	
		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	1				Duuget	Duuget	1 orccust	2013/14	11 2014/13	12 2013/10
Water:										
Piped water inside dwelling Piped water inside yard (but not in dwelling)								1,002 2,834	1,053 2,979	1,105 3,124
Using public tap (at least min.service level)	2							16,728	17,581	18,443
Other water supply (at least min.service level)	4							6,914	7,267	7,623
Minimum Service Level and Above sub-total					-	- "		27,478	28,879	30,294
Using public tap (< min.service level) Other water supply (< min.service level)	3							2,070 769	2,176 808	2,282 848
No water supply	ľ							10,139	10,656	11,178
Below Minimum Service Level sub-total		-	-	-	-		-	12,978	13,640	14,308
Total number of households	5	-	-	-	-	-	-	40,456	42,519	44,603
Sanitation/sewerage:								040	0./5	4 040
Flush toilet (connected to sewerage) Flush toilet (with septic tank)								918 373	965 392	1,012 411
Chemical toilet								711	747	784
Pit toilet (v entilated)								9,124	9,589	10,059
Other toilet provisions (> min.service level)								1,894	1,991	2,088
Minimum Service Level and Above sub-total Bucket toilet		-	-	-	-	-	-	13,020	13,684	14,355
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total Total number of households	5						-	13,020	13,684	14,355
	"	_	-	-	-	-	_	13,020	13,004	14,333
Energy: Electricity (at least min.service level)								25,988	27,313	28,652
Electricity - prepaid (min.service level)								20,700	27,010	20,002
Minimum Service Level and Above sub-total			-	-	-			25,988	27,313	28,652
Electricity (< min.service level)										
Electricity - prepaid (< min. service level) Other energy sources								14,460	15,197	15,942
Below Minimum Service Level sub-total								14,460	15,197	15,942
Total number of households	5	-	-	-	-	-	-	40,448	42,511	44,594
Refuse:										
Removed at least once a week Minimum Service Level and Above sub-total		_	_	_	105,600 105,600			1,151 1,151	1,210 1,210	1,269 1,269
Removed less frequently than once a week		-	-	-	103,000	-	-	1,131	1,210	1,209
Using communal refuse dump								557	585	614
Using own refuse dump								25,456	26,754	28,065
Other rubbish disposal No rubbish disposal								1,215 11,896	1,277 12,503	1,340 13,115
Below Minimum Service Level sub-total		-	-	-	-	-	-	39,297	41,301	43,325
Total number of households	5	-	-	-	105,600	-	-	40,448	42,511	44,594
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)								16	17	18
Sanitation (free minimum level service)	<u> </u>	-#-\			/ 000 000	(2.000.000)		16	17	18
Electricity/other energy (50kwh per household p Refuse (removed at least once a week)	er mo I	nun)			6,000,000	(2,000,000)		5,811 16	6,107 17	6,407 18
Cost of Free Basic Services provided (R'000)	8							10	.,	10
Water (6 kilolitres per household per month)	l°							0	0	0
Sanitation (free sanitation service)								0	0	0
Electricity/other energy (50kwh per household p	er mo	nth)						0	0	0
Refuse (removed once a week) Total cost of FBS provided (minimum social p	 acka	-	-	-	-	_	_	0	0	0
Highest level of free service provided								J	J	3
Property rates (R value threshold)								15,000	15,765	16,537
Water (kilolitres per household per month)								6	6	7
Sanitation (kilolitres per household per month) Sanitation (Rand per household per month)								6 192	6 202	7 212
Electricity (kwh per household per month)								50	53	55
Refuse (average litres per week)	L							44	46	48
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided										
(total social package)		-	-	-	-	-	-	-	-	-

MBRR SA22 - Summary of councillor and staff benefits

EC135 Intsika Yethu - Supporting Table SA22 Summary councillor and staff benefits

EC135 Intsika Yethu - Supporting Table Summary of Employee and Councillor remuneration	Ref	2009/10	2010/11	2011/12		rrent Year 2012	2/13		Medium Term F enditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year		Budget Year	
Kulousaliu	1	Outcome A	Outcome B	Outcome	Budget D	Budget E	Forecast F	2013/14 G	+1 2014/15 H	+2 2015/16
Councillors (Political Office Bearers plus Othe			_	C	-		ľ			
Basic Salaries and Wages Pension and UIF Contributions		7,225	6,526		8,386			9,225	9,723	10,258
Medical Aid Contributions									-	-
Motor Vehicle Allowance Cellphone Allowance					2,795 626			3,292 689	3,469 726	3,660 766
Housing Allowances									-	-
Other benefits and allowances Sub Total - Councillors		3,044 10,269	4,351 10,877		11,807			122 13,326	128 14,046	135 14,819
% increase	4		5.9%	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
Senior Managers of the Municipality Basic Salaries and Wages	2	2,338	3,185		5,738			6,312	6,653	7,018
Pension and UIF Contributions		2,550	3,103		3,730			0,312	- 0,055	- 7,010
Medical Aid Contributions Overtime										
Performance Bonus		285	287							
Motor Vehicle Allowance Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances Payments in lieu of leave	3	1,407	1,029							
Long service awards										
Post-retirement benefit obligations Sub Total - Senior Managers of Municipality	6	4,031	4,501		5,738	-	-	6,312	6,653	7,018
% increase	4		11.7%	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
Other Municipal Staff Basic Salaries and Wages		16,723	24,777		35,611			47,583	50,152	52,911
Pension and UIF Contributions		1,688	2,399		6,562			8,379	8,832	9,317
Medical Aid Contributions Overtime					2,064 150			2,627	2,768	2,921
Performance Bonus					2,775			3,951	4,165	4,394
Motor Vehicle Allowance Cellphone Allowance	3		536		1,751 272			2,206 314	2,325 331	2,453 349
Housing Allowances	3				340			1,435	1,512	1,595
Other benefits and allowances Payments in lieu of leave	3	5,339	11,052		279			760	801	845
Long service awards					100			100	105	111
Post-retirement benefit obligations Sub Total - Other Municipal Staff	6	2,875 26,624	3,526 42,290		49,904			67,355	70,992	74,897
% increase	4		58.8%	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
Total Parent Municipality		40,924	57,669 40.9%	(100.0%)	67,449	(100.0%)	-	86,993	91,691 5.4%	96,734 5.5%
Board Members of Entities Basic Salaries and Wages Persion and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Moor Vehicle Allowance Celliphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations	3 3 3 3									
Sub Total - Board Members of Entities % increase	4	-	-	-	-	-	-	-	-	-
% Increase Senior Managers of Entities	"		-	-	_	-	_	-	-	-
Basic Salaries and Wages										
Pension and UIF Contributions Medical Aid Contributions										
Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations	3 3 3 3									
Sub Total - Senior Managers of Entities % increase	4	-	-	-	-	-	_	-	-	-
Other Staff of Entities										
Basic Salaries and Wages Persion and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations	3 3 3									
Sub Total - Other Staff of Entities % increase	4	-	-	-	-	-	-	-	-	
% increase Total Municipal Entities	-			-		-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		40,924	57,669	_	67,449	_		86,993	91,691	96,734
% increase	4	20.155	40.9%	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
TOTAL MANAGERS AND STAFF	5,7	30,655	46,792	-	55,642	-	-	73,667	77,645	81,915

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

MBRR SA24 – Summary of personnel numbers

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

MBRR SA25 - Budgeted monthly revenue ar	nd expenditure	

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

Description	Ref					·	Budget Ye	ar 2013/14						Medium Terr	m Revenue and Framework	d Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
Property rates		404	404	404	404	404	404	404	404	404	404	404	404	4,850	5,112	5,393
Property rates - penalties & collection charges													-	-	-	-
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse revenue		50	50	50	50	50	50	50	50	50	50	50	50	600	632	667
Service charges - other													213	213	224	237
Rental of facilities and equipment		58	58	58	58	58	58	58	58	58	58	58	58	690	727	767
Interest earned - external investments		17	17	17	17	17	17	17	17	17	17	17	17	200	211	222
Interest earned - outstanding debtors		21	21	21	21	21	21	21	21	21	21	21	21	250	264	278
Dividends received													-	-	-	-
Fines		125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,581	1,668
Licences and permits		27	27	27	27	27	27	27	27	27	27	27	302	600	632	667
Agency services		250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,162	3,336
Transfers recognised - operational		45,631				43,241				43,241			2,880	134,993	142,283	150,108
Other revenue		914	914	914	914	914	914	914	914	914	914	914	701	10,755	11,336	11,959
Gains on disposal of PPE													-	_	-	-
Total Revenue (excluding capital transfers and	cont	47,496	1,865	1,865	1,865	45,106	1,865	1,865	1,865	45,106	1,865	1,865	5,020	157,651	166,164	175,303
Expenditure By Type																
Employ ee related costs		6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,149	73,667	77,645	81,915
Remuneration of councillors		1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,116	13,326	14,046	14,819
Debt impairment								500					1,000	1,500	1,581	1,668
Depreciation & asset impairment												3,700	29,500	33,200	34,993	36,917
Finance charges		21	21	21	21	21	21	21	21	21	21	21	21	250	264	278
Bulk purchases													_	_	_	_
Other materials													_	_	_	_
Contracted services		38	38	38	38	38	38	38	38	38	38	38	38	450	474	500
Transfers and grants		250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,162	3,336
Other ex penditure		5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	5,015	3,644	58,807	61,983	65,392
Loss on disposal of PPE													-	-	_	-
Total Expenditure		12,571	12,571	12,571	12,571	12,571	12,571	13,071	12,571	12,571	12,571	16,271	41,718	184,200	194,147	204,825
Surplus/(Deficit)	\vdash	34,925	(10,706)	(10,706)	(10,706)	32,535	(10,706)	(11,206)	(10,706)	32,535	(10,706)	(14,406)	(36,698)	(26,550)	(27,983)	(29,523)
Transfers recognised - capital				8,760			8,760			8,761		8,761	9,227	44,269	46,660	49,226
Contributions recognised - capital		1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	8,152	19,250	20,290	21,405
Contributed assets														_	_	_
Surplus/(Deficit) after capital transfers &		05.00	(0.15=)	(05=1	(0.15=)	00.5	(oc=)	(40.45=)	(0.45=)	10.05-	(0.15=)	(1.15.)	(40.0:-)	0,	00.511	
contributions		35,934	(9,697)	(937)	(9,697)	33,544	(937)	(10,197)	(9,697)	42,305	(9,697)	(4,636)	(19,319)	36,969	38,966	41,109
Tax ation													_	_	_	_
Attributable to minorities													(4,251)	(4,251)	(4,468)	(4,687)
Share of surplus/ (deficit) of associate													'-	_ ` _ '	-	``_'
Surplus/(Deficit)	1	35,934	(9,697)	(937)	(9,697)	33,544	(937)	(10,197)	(9,697)	42,305	(9,697)	(4,636)	(23,570)	32,718	34,498	36,422

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

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

Description	Ref						Budget Ye	ear 2013/14							n Revenue and Framework	
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	+1 2014/15	+2 2015/16
Revenue by Vote																
Vote 1 - Exco and Council													-	-	-	-
Vote 2 - Municipal Manager				225				225					1,000	1,450	1,528	1,612
Vote 3 - Corporate Services															-	
Vote 4 - Infrastructure Planning and Developmer	11	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	18,983	62,790	66,181	69,821
Vote 5 - Community Services		294	294	294	294	294	294	294	294	294	294	294	294	3,525	3,715	3,920
Vote 6 - Budget and Treasury		40,140				40,140				40,140			(1,301)	119,119	125,551	132,457
Vote 7 - Local Economic Development		3	3	3	3	3	3	3	3	3	3	3	3	35	37	39
Vote 8 - Water Services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,620	33,359
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 14]													_	_	_	_
		4/ 010	(770	7.004	/ 770	4/ 010	(770	7.004	(770	4/ 010	(770	(770		- 247 040		- 044 007
Total Revenue by Vote		46,919	6,779	7,004	6,779	46,919	6,779	7,004	6,779	46,919	6,779	6,779	21,478	216,919	228,632	241,207
Expenditure by Vote to be appropriated																
Vote 1 - Exco and Council		1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	644	18,726	19,738	20,823
Vote 2 - Municipal Manager		869	869	869	869	869	869	869	869	869	869	869	869	10,433	10,996	11,601
Vote 3 - Corporate Services		1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	14,455	15,236	16,074
Vote 4 - Infrastructure Planning and Developmer	nt	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	6,020	25,495	26,872	28,350
Vote 5 - Community Services		1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	(2,287)	19,321	20,364	21,484
Vote 6 - Budget and Treasury		2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	32,405	57,442	60,544	63,874
Vote 7 - Local Economic Development		694	694	694	694	694	694	694	694	694	694	694	694	8,327	8,777	9,260
Vote 8 - Water Services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,620	33,359
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]		40.000	40.000	10.000	40.000	40.000	10.000	40.000	10.000	40.000	40.000	40.000	-	-	-	-
Total Expenditure by Vote		12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	42,052	184,200	194,147	204,825
Surplus/(Deficit) before assoc.		33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(6,143)	(20,574)	32,718	34,485	36,382
Tax ation													-	-	-	-
Attributable to minorities													(4,251)	(4,251)	(4,468)	(4,687)
Share of surplus/ (deficit) of associate													_	_	-	-
Surplus/(Deficit)	1	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(6,143)	(20,574)	32,718	34,485	36,382

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

Description Description	Ref			•	,			ear 2013/14	<u>, </u>					Medium Terr	n Revenue and Framework	d Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	+2 2015/16
Revenue - Standard																
Governance and administration		40,178	38	38	38	40,178	38	38	38	40,178	38	38	(264)		127,080	134,069
Executive and council		38	38	38	38	38	38	38	38	38	38	38	1,038	1,450	1,528	1,612
Budget and treasury office		40,140				40,140				40,140			(1,301)	119,119	125,551	132,457
Corporate services													-	-	-	-
Community and public safety		294	294	294	294	294	294	294	294	294	294	294	294	3,525	3,715	3,920
Community and social services		294	294	294	294	294	294	294	294	294	294	294	294	3,525	3,715	3,920
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	18,985	62,825	66,029	69,264
Planning and development		3	3	3	3	3	3	3	3	3	3	3	3	35	37	39
Road transport		3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	18,983	62,790	65,992	69,226
Environmental protection													-	-	-	-
Trading services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,620	33,359
Electricity													-	-	-	-
Water		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,620	33,359
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other	H												_	-	-	
Total Revenue - Standard		46,957	6,817	6,817	6,817	46,957	6,817	6,817	6,817	46,957	6,817	6,817	21,515	216,919	228,444	240,612
Expenditure - Standard																
Governance and administration		5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	35,124	101,057	106,514	112,372
Executive and council		2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	1,514	29,159	30,734	32,424
Budget and treasury office		2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	32,405	57,442	60,544	63,874
Corporate services		1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	14,455	15,236	16,074
Community and public safety		1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	(2,287)	19,321	20,364	21,484
Community and social services		1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	(2,287)	19,321	20,364	21,484
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	6,715	33,822	35,649	37,610
Planning and development		694	694	694	694	694	694	694	694	694	694	694	694	8,327	8,777	9,260
Road transport		1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	6,020	25,495	26,872	28,350
Environmental protection													-	-	-	-
Trading services		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,620	33,359
Electricity													-	-	-	-
Water		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,620	33,359
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Expenditure - Standard		12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	42,052	184,200	194,147	204,825
Surplus/(Deficit) before assoc.	\vdash	34,034	(6,106)	(6,106)	(6,106)	34,034	(6,106)	(6,106)	(6,106)	34,034	(6,106)	(6,106)	(20,537)	32,718	34,297	35,787
Share of surplus/ (deficit) of associate								1 . 7	, , ,			1 . 7	' '			
Surplus/(Deficit)	1	34.034	(6,106)	(6,106)	(6,106)	34,034	(6,106)	(6,106)	(6,106)	34.034	(6,106)	(6,106)	(20,537)	32,718	34,297	35,787
Sur prus/(Delicit)		34,034	(0, 100)	(0, 106)	(0, 106)	34,034	(0,106)	(0,106)	(0,106)	34,034	(0,106)	(0, 106)	(20,537)	32,718	34,297	35,787

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

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

Description	Ref		<u>-</u>		,	, , , , , , , , , , , , , , , , , , , ,	Budget Ye	-						Medium Term	Revenue and	Expenditure
2 333.1540.11	1.0.														Framework	
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	+2 2015/16
Multi-year expenditure to be appropriated	1															
Vote 1 - Exco and Council													-	-	-	-
Vote 2 - Municipal Manager													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Infrastructure Planning and Developmen	11	820	820	820	820	820	820	820	820	820	820	820	820	9,841	10,343	10,850
Vote 5 - Community Services													-	-	-	-
Vote 6 - Budget and Treasury													-	-	-	_
Vote 7 - Local Economic Development													-	-	-	_
Vote 8 - Water Services													_	-	-	_
Vote 9 - [NAME OF VOTE 9]													-	-	-	_
Vote 10 - [NAME OF VOTE 10]													-	-	-	_
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													_	-	-	_
Vote 13 - [NAME OF VOTE 13]													_	-	-	-
Vote 14 - [NAME OF VOTE 14]													_	-	_	_
Vote 15 - [NAME OF VOTE 15]													_	-	-	_
Capital multi-year expenditure sub-total	2	820	820	820	820	820	820	820	820	820	820	820	820	9,841	10,343	10,850
Single-year expenditure to be appropriated																
Vote 1 - Exco and Council													1,000	1,000	-	_
Vote 2 - Municipal Manager													-	-	-	_
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Infrastructure Planning and Developmer	11			9,127			9,127			9,127		9,127	15,000	51,508	54,289	57,275
Vote 5 - Community Services				350									-	350	369	389
Vote 6 - Budget and Treasury													370	370	390	411
Vote 7 - Local Economic Development				225				225					-	450	474	500
Vote 8 - Water Services													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													_	-	-	_
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													_	-	-	-
Vote 12 - [NAME OF VOTE 12]													_	-	-	-
Vote 13 - [NAME OF VOTE 13]													_	-	-	-
Vote 14 - [NAME OF VOTE 14]													_	-	-	_
Vote 15 - [NAME OF VOTE 15]													_	-	-	_
Capital single-year expenditure sub-total	2	-	-	9,702	-	-	9,127	225	-	9,127	-	9,127	16,370	53,678	55,522	58,576
Total Capital Expenditure	2	820	820	10,522	820	820	9,947	1,045	820	9,947	820	9,947	17,190	63,519	65,866	69,426

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

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

Description	Ref						Budget Ye	ear 2013/14						Medium Tern	n Revenue and Framework	l Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	1,370	1,370	390	411
Executive and council													1,000	1,000	-	-
Budget and treasury office													370	370	390	411
Corporate services													_	-	_	-
Community and public safety		29	29	29	29	29	29	29	29	29	29	29	109	430	453	478
Community and social services		29	29	29	29	29	29	29	29	29	29	29	109	430	453	478
Sport and recreation													-	-	_	-
Public safety													_	-	_	_
Housing													_	-	_	_
Health													_	-	_	-
Economic and environmental services		942	942	1,167	942	942	942	1,167	942	942	942	942	50,904	61,719	65,052	68,630
Planning and dev elopment				225				225					_	450	474	500
Road transport		942	942	942	942	942	942	942	942	942	942	942	50,904	61,269	64,578	68,129
Environmental protection													_	-	_	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	_	-
Electricity													-	-	_	_
Water													_	_	_	_
Waste water management													_	_	_	_
Waste management													_	_	_	_
Other													-	-	-	-
Total Capital Expenditure - Standard	2	971	971	1,196	971	971	971	1,196	971	971	971	971	52,383	63,519	65,895	69,519

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

Cash Recognish By Source 48	EC135 Intsika Yethu - Supporting Table S	SA30 Conso	olidated bu	dgeted moi	nthly cash	low										
Registration Supplement S	MONTHLY CASH FLOWS						Budget Ye	ear 2013/14							Framework	
Property rates	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June			+2 2015/16
Pageing plants Accordancy	Cash Receipts By Source															
Service changes of extinctly revenue Service changes - self-tide revenue Service changes - self-tide revenue Service changes - self-tide revenue Service changes - self-tide revenue Service changes - shelf-tide revenue Service revenue Service changes - shelf-tide revenue Service changes - shelf-tide revenue		404	404	404	404	404	404	404	404	404	404	404	404	4,850	5,112	5,393
Service charges - water recenume Service charges - water recenume Service charges - relation recenume 50 50 50 50 50 50 50 5	Property rates - penalties & collection charges												-		-	-
Service charges - startistic revenue 50 50 50 50 50 50 50 5	Service charges - electricity revenue												-		-	-
Service changes - nelse revenue 50 50 50 50 50 50 50 5	Service charges - water revenue												-		-	-
Service charges other Service charges of the Central facilities and equagement Service charges of the Central facilities charges of expension of the Central facilities charges of the Central facilities ch	Service charges - sanitation revenue												-		-	-
Remain disclilles and experiment literies carrier of actival resonants: 17 17 17 17 17 17 17 17	Service charges - refuse revenue	50	50	50	50	50	50	50	50	50	50	50	50	600	632	667
Interest canned - customal reversioners 17	Service charges - other												-		-	-
Notice content of control of the c	Rental of facilities and equipment	58	58	58	58	58	58	58	58	58	58	58	58	690	727	767
Debidoom received	Interest earned - external investments	17	17	17	17	17	17	17	17	17	17	17	17	200	211	222
Fines 125 125 125 125 125 125 125 125 125 125	Interest earned - outstanding debtors	21	21	21	21	21	21	21	21	21	21	21	21	250	264	278
Licences and permits 27 27 27 27 27 27 27 27 27 27 27 27 27	Dividends received												-		-	-
Aprice, sourcies 220 250 250 250 250 250 250 250 250 250	Fines	125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,581	1,668
Transfer recodys - operational	Licences and permits	27	27	27	27	27	27	27	27	27	27	27	302	600	632	667
Cher revenue 914 914 914 914 914 914 914 914 914 914	Agency services	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,162	3,336
Cash Receipls by Source Transfer receipls Process on disposal of PPE Short term loans Borrowing long term/ethanicing Increase (decrease) in non-current receivables Decrease (increase) in non-current receivables De	Transfer receipts - operational	45,631				43,241				43,241		[2,880	134,993	142,283	150,108
Other Cash Flows by Source Transfer receipts - capital & Contributed assets Proceeds on disposal of PE Short Imm base Borrowing long term/refinancing Increase (forcesses) in nonsumer deposits Decrease (forcesse) in nonsumer deposits Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease) (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forcesse) other non-current celebrates Decrease (forces) other non-current celebrates Decrease (forces) other non-current celebrates Decrease (forces) other non-current celebrates Decrease (forces) other non-current celebrates Decrease (forces) other non-current celebrates Decrease (forces) other non-current celebrates Decrease (forces) other non-current celebrates Decrease (fo	Other rev enue	914	914	914	914	914	914	914	914	914	914	914	914	10,968	11,560	12,196
Transfer receipts - capital 16,173 17,100	Cash Receipts by Source	47,496	1,865	1,865	1,865	45,106	1,865	1,865	1,865	45,106	1,865	1,865	5,020	157,651	166,164	175,303
Transfer receipts - capital 16,173 17,100	Other Cash Flows by Source															
Contributions recognised - capital & Contributed assets Proceeds on disposal of PPE Short term loans Borrowing long term/refinancing 15,000 15,000 -		16.173				16,173				16,173			_	48.519	65.816	69,049
Short term beans Borrowing long term/refinancing 15,000	· ·												-			
Borrowing long term/refranching 15,000	Proceeds on disposal of PPE												-			
Increase (decrease) in consumer deposits Decrease (increase) in non-current debias Decrease (increase) in non-current debias Decrease (increase) in non-current debias Decrease (increase) in non-current debias Decrease (increase) in non-current receivables Decrease (in													-			
Decrease (increase) in non-current deblors Cash Payments by Type		15,000											-	15,000	-	-
Decrease (increase) other non-current receivables Decreases (increase) (increase) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (increases) Decreases (i													-			
Decrease (increase) in non-current investments	` ′												-			
Total Cash Receipts by Source		s I											_			
Cash Payments by Type Employee related costs 6,138 6,1		78,669	1,865	1,865	1,865	61,279	1,865	1,865	1,865	61,279	1,865	1,865	5,020	221,170	231,980	244,352
Employee related costs	Cash Payments by Type															
Remuneration of councillors 1,110 1		6.138	6.138	6.138	6.138	6.138	6.138	6.138	6.138	6.138	6.138	6.138	6.149	73.667	77.645	81,915
Finance charges Bulk purchases - Electricity Bulk purchases - Water & Sewer Other materials Contracted services 38 38 38 38 38 38 38 38 38 38 38 38 38 3																14,819
Bulk purchases - Electricity Bulk purchases - Water & Sewer Other materials Contracted services 38 38 38 38 38 38 38 38 38 38 38 38 38 3								1 1								278
Bulk purchases - Water & Sewer Other materials Contracted services 38 38 38 38 38 38 38 38 38 38 38 38 38 3				2.										200		_
Other materials Contracted services 38 38 38 38 38 38 38 38 38 38 38 38 38 3													_		_	_
Contracted services 38 38 38 38 38 38 38 38 38 38 38 38 38	·												_		_	_
Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other municipalities Transfers and grants - other Total Cash Payments by Type Transfers and grants - other Total Cash Payments by Type Transfers and grants - other Total Cash Payments by Type Transfers and grants - other Transfers - other Transfers and grants -		38	38	38	38	38	38	38	38	38	38	38		450	474	500
Transfers and grants - other 250 250 250 250 250 250 250 250 250 250		50	30	30	30	30	30	30	30	50	30	30	30	430	1/1	_
Other expenditure 5,015 5,015 5,015 5,015 5,015 5,015 5,015 5,015 5,015 5,015 5,015 5,015 3,644 58,807 61,983 65,3 65,4 Cash Payments by Type 12,571 12,57	,	250	250	250	250	250	250	250	250	250	250	250	250	3 000	3 162	3,336
Cash Payments by Type 12,571	•															65,392
Other Cash Flows/Payments by Type Capital assets Repay ment of borrowing Other Cash Flows/Payments Total Cash Payments by Type 12,571 1				-												166,240
Capital assets Repayment of borrowing Other Cash Flows/Payments Total Cash Payments by Type 12,571		12,371	12,371	12,371	12,571	12,371	12,371	12,371	12,371	12,371	12,371	12,371	11,210	147,300	137,373	100,240
Repayment of borrowing Other Cash Flows/Payments Total Cash Payments by Type 12,571 1																
Other Cash Flows/Payments John C	· ·												-			
Total Cash Payments by Type 12,571 12													-			
NET INCREASE/(DECREASE) IN CASH HELD 66,098 (10,706) (10,706) (10,706) 48,708 (10,706) (10,706) 48,708 (10,706) (10,706) (10,706) (10,706) (10,706) (10,706) (10,706) (10,706)																
													<u> </u>			166,240
ICASDICASD EQUIVALENTS AT THE MODITIVE AT THE																78,112
																161,779 239,891

EC135 Intsika Yethu - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description	Ref	2009/10	2010/11	2011/12		rent Year 2012		Ехре	ledium Term F nditure Frame	ework
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset C	lass/S	ub-class				-				
Infrastructure		23,675	26,028	_	31,461	_	_	-	-	-
Infrastructure - Road transport		-	-	-	31,461	-	-	-	-	-
Roads, Pavements & Bridges					31,461				-	-
Storm water										
Infrastructure - Electricity Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation									_	_
Street Lighting									_	_
Infrastructure - Water		-	_	_	_	_	-	_	_	_
Dams & Reservoirs									-	-
Water purification									_	-
Reticulation									-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation									-	-
Sewerage purification									-	-
Infrastructure - Other		23,675	26,028	-	-	-	-	-	-	-
Waste Management	-								-	-
Transportation	2								-	-
Gas	_	00 (75	2/ 222						-	-
Other	3	23,675	26,028						-	-
Community		3,150	3,150	_	-	_	_	_	_	-
Parks & gardens									-	-
Sportsfields & stadia									-	-
Swimming pools									-	-
Community halls Libraries									_	_
Recreational facilities									_	_
Fire, safety & emergency									-	-
Security and policing	_								-	-
Buses Clinics	7								-	-
Museums & Art Galleries									_	-
Cemeteries									_	_
Social rental housing	8								-	-
Other		3,150	3,150						-	-
Heritage assets		_	_	-	_	_	_	_	_	_
Buildings									-	-
Other	9								-	-
Investment properties Housing development		-	-	-	-	-	-	-	-	-
Other									_	_
Other assets	-	1,776	3,891	-	-	-	-	3,450	2,497	2,632
General vehicles	10							1,430	368	386
Specialised vehicles Plant & equipment	10	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			185						_	
Furniture and other office equipment			926					370	390	411
Abattoirs									-	-
Markets									-	-
Civic Land and Buildings Other Buildings			2,780					1,650	1,739	1,835
Other Land			2,700					1,030	1,737	- 1,033
Surplus Assets - (Investment or Inventory)									-	-
Other		1,776							-	-
Agricultural assets		-	-	_	4,910	-	_	_	_	_
Goat improvement project					3,410				-	-
Wool improvement project					1,500				-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class									-	-
									-	-
Intangibles		_	58	_	_	_	_	_	_	_
Computers - software & programming		_	50	_	_	_			_	-
Other (list sub-class)			58						-	-
Total Capital Expenditure on new assets	1	28,601	33,127	-	36,371	-	-	3,450	2,497	2,632
	1 '	25,001	55,127		55,571		<u> </u>	5,750	1 2,777	1 2,032
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse									-	-
Fire									-	-
Conserv ancy	-								-	-
2019∌44	1									

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

Description	Ref	2009/10	2010/11	2011/12	Cu	rrent Year 2012	2/13		ledium Term F nditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on renewal of existing asse	ts by	Asset Class/S	ub-class		-					
Infrastructure		23,675	26,028	-	-		-	60,069	63,313	66,795
Infrastructure - Road transport		-	-	-	-	-	-	44,780	47,198	49,794
Roads, Pavements & Bridges								44,281 499	46,672	49,239
Storm water Infrastructure - Electricity		_	_	_	_	_	_	15,289	526 16,115	555 17,001
Generation		_	_	_	_	_	_	13,207	10,113	17,001
Transmission & Reticulation										
Street Lighting								15,289	16,115	17,001
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation Infrastructure - Sanitation		_	_	_	_	_	_	_	_	_
Reticulation										
Sewerage purification										
Infrastructure - Other		23,675	26,028	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas		00 (75	07.000							
Other	3	23,675	26,028							
Community		3,150	3,150	-	-	-	_	-	-	-
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	ľ	3,150	3,150							
Heritage assets Buildings		-	-	-	-	-	-	-	-	-
Other	9									

Investment properties Housing development		-	-	-	-	-	-	-	-	-
Other										
Other assets General vehicles		1,776	5,181 1,290	-	-	-	-	-	-	-
Specialised vehicles	10	-	1,290	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment			185							
Furniture and other office equipment Abattoirs			926							
Markets										
Civic Land and Buildings										
Other Buildings Other Land			2,780							
Surplus Assets - (Investment or Inventory)										
Other		1,776								
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	_	
List sub-class										
Intangibles			58	-	-	-	_	-	_	
Computers - software & programming										
Other (list sub-class)	_		58							
Total Capital Expenditure on renewal of existing	1	28,601	34,416	-	-	-	-	60,069	63,313	66,795
Specialised vehicles	_	-	- 1	-	-	-	-	I -	-	-
Refuse										
Fire										
Conserv ancy	_									

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

Description	Ref	2009/10	2010/11	2011/12	nce by asse	rent Year 2012	2/13		ledium Term R	
		Audited	Audited	Audited	Original	Adjusted	Full Year	Expe Budget Year	nditure Frame Budget Year	
R thousand	1	Outcome	Outcome	Outcome	Budget	Budget	Full Year	2013/14	+1 2014/15	+2 2015
Repairs and maintenance expenditure by Asse	t Cla	ss/Sub-class			Ů					
Infrastructure		23,675	26,028	-	6,800	3,584	-	-	-	
Infrastructure - Road transport		-	-	-	6,800	3,584	-	-	-	
Roads, Pavements & Bridges					6,800	0.504			-	
Storm water Infrastructure - Electricity			-	-	-	3,584	-		_	
Generation		-	-	-	-	-	-	-	-	
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation Reticulation		-	-	-	-	-	-	-	-	
Sewerage purification										
Infrastructure - Other		23,675	26,028	-	-	-	-	_	-	
Waste Management			,							
Transportation	2									
Gas										
Other	3	23,675	26,028							
Community		3,150	3,150	_	-	2,646	_	600	631	
Community Parks & gardens		3,100	3,100	_	-	2,040	-	000	031	
Sportsfields & stadia										
Swimming pools										
Community halls Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses Clinics	7									
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other		3,150	3,150			2,646		600	631	
Heritage assets		-	_	_	-	2,150	_	5,972	6,277	6
Buildings						2,150		5,972	6,277	
Other	9									
Investment properties		_	_	_	_	_	_	_	_	
Housing development										
Other										
Other assets		1,776	5,181	_	4,750	2,085	_	3,110	3,269	3
General vehicles		1,770	1,290	-	2,600	2,000	-	2,000	2,102	2
Specialised vehicles	10	-	-	-	-	-	-	-	-	
Plant & equipment										
Computers - hardware/equipment	l		185			OE.		110	116	
Furniture and other office equipment Abattoirs			926			85		110	116	
Markets										
Civic Land and Buildings					2,150					
Other Buildings Other Land			2,780					-	-	
Other Land Surplus Assets - (Investment or Inventory)										
		1,776						1,000	1,051	
Other				_	-	_	-	_	_	
Other			_		_					
		-	-							
Other Agricultural assets		-	-							
Other Agricultural assets List sub-class		-		_	-	_	_	_	_	
Other Agricultural assets		- -		-	-	-	_	-	_	
Other Agricultural assets List sub-class Biological assets		- -		-	-	-	_	_	-	
Other Agricultural assets List sub-class Biological assets List sub-class		-	-	-		_		_		
Other Agricultural assets List sub-class Biological assets List sub-class Intangibles				-	-	-				
Other Agricultural assets List sub-class Biological assets List sub-class		-	-	-		-				
Other Agricultural assets List sub-class Biological assets List sub-class Intangibles Computers - software & programming	1	- 28,601	- 58	-		10,464		9,682	- 10,176	11
Other Agricultural assets List sub-class Biological assets List sub-class Intangibles Computers - software & programming Other (list sub-class)	1		- 58 58	-	-		_			11
Other Agricultural assets List sub-class Biological assets List sub-class Intangibles Computers - software & programming Other (list sub-class)	1		- 58 58	-	-		_			11
Other Agricultural assets List sub-class Biological assets List sub-class Intangibles Computers - software & programming Other (list sub-class) Total Repairs and Maintenance Expenditure Specialised vehicles Refuse	1	28,601	58 58 34,416	-	11,550	10,464		9,682		1
Other Agricultural assets List sub-class Biological assets List sub-class Intangibles Computers - software & programming Other (list sub-class) Total Repairs and Maintenance Expenditure Specialised vehicles Refuse Fire	1	28,601	58 58 34,416	-	11,550	10,464		9,682		11
Other Agricultural assets List sub-class Biological assets List sub-class Intangibles Computers - software & programming Other (list sub-class) Total Repairs and Maintenance Expenditure Specialised vehicles Refuse Fire Conservancy	1	28,601	58 58 34,416	-	11,550	10,464		9,682		11
Other Agricultural assets List sub-class Biological assets List sub-class Intangibles Computers - software & programming Other (list sub-class) Total Repairs and Maintenance Expenditure Specialised vehicles Refuse Fire	1	28,601	58 58 34,416	-	11,550	10,464		9,682		1011

SA35 - Future financial implications of the capital budget

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

R thousand	Vote Description	Ref	2013/14 M	edium Term R nditure Frame	evenue &		Fore		
Capital expenditure	R thousand		_						Present
Vote 1 - Exco and Council 1,000	Capital expenditure	1	20.07.1		12 2010/10	2010,17	2017/10	2010/17	74.45
Vote 2 - Municipal Manager		ļ .	1 000	_	_				
Vote 3 - Community Services			1,000	_	_				
Vole 4 - Infrastructure Planning and Development Vole 5 - Community Services 350 369 389 370 390 411 370 370 390 411 370 370 390 411 390 3									
Vole 5 - Community Services 350 369 389 Vole 6 - Budget and Treasury 450 474 500 471	·		61 3/10	64 632	68 125				
Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]									
Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - NAME OF VOTE 9	,								
Vote 8 - Water Services Vote 9 (NAME OF VOTE 9) Vote 10 (NAME OF VOTE 10) Vote 11 - (NAME OF VOTE 11) Vote 12 - (NAME OF VOTE 13)	,								
Vote 9 - [NAME OF VOTE 10]			450	4/4					
Vote 10 - [NAME OF VOTE 10]			_	_					
Vole 11 - [NAME OF VOTE 11]	-		_	_	_				
Vole 12 - [NAME OF VOTE 13]			_	_	_				
Vote 13 - [NAME OF VOTE 14] Vote 14 - [NAME OF VOTE 15] List entity summary if applicable Total Capital Expenditure Capita					_				
Vole 14 - [NAME OF VOTE 14] Vole 15 - [NAME OF VOTE 15] List entity summary if applicable Total Capital Expenditure Future operational costs by vote Vole 1 - Exco and Council Vole 2 - Municipal Manager Vole 3 - Corporate Services Vole 4 - Infrastructure Planning and Development Vole 5 - Community Services Vole 6 - Budget and Treasury Vole 7 - Local Economic Development Vole 8 - Water Services Vole 9 - [NAME OF VOTE 9] Vole 10 - [NAME OF VOTE 10] Vole 11 - [NAME OF VOTE 11] Vole 12 - [NAME OF VOTE 13] Vole 14 - [NAME OF VOTE 13] Vole 15 - [NAME OF VOTE 14] Vole 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates - penalties & collection charges Service charges - electicity revenue Service charges - entuse revenue Service charges - efuse revenue Service charges - efuse revenue Service charges - electicity revenue Service charges - electicity revenue Service charges - entuse revenue	-		-	-	-				
Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total Capital Expenditure Future operational costs by vote Vote 1 - Exco and Council Vote 2 - Municipal Manager Vote 3 - Corporate Services Vote 4 - Infrastructure Planning and Development Vote 5 - Community Services Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - water revenue Service charges - water revenue Service charges - senitsuion revenue Service charges - senitsuion revenue Service charges - retuse revenue Service charges - retuse revenue Service charges - retuse revenue	-		-	-	-				
List entity summary if applicable Total Capital Expenditure Future operational costs by vote Vole 1 - Exco and Council Vole 2 - Municipal Manager Vole 3 - Corporate Services Vole 4 - Infrastructre Planning and Development Vole 5 - Community Services Vole 6 - Budget and Treasury Vole 7 - Local Economic Development Vole 8 - Water Services Vole 9 - [NAME OF VOTE 9] Vole 10 - [NAME OF VOTE 10] Vole 11 - [NAME OF VOTE 11] Vole 12 - [NAME OF VOTE 13] Vole 13 - [NAME OF VOTE 13] Vole 14 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - water revenue Service charges - sanitation revenue Service charges - other			-	-	-				
Total Capital Expenditure Future operational costs by vote Vote 1 - Exco and Council Vote 2 - Municipal Manager Vote 3 - Corporate Services Vote 4 - Infrastructure Planning and Development Vote 5 - Community Services Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 19] Vote 10 - [NAME OF VOTE 11] Vote 11 - [NAME OF VOTE 13] Vote 13 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates Property rates Property rates Property rates - penallies & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - sanitation revenue Service charges - sanitation revenue Service charges - other	-		-	-	-				
Future operational costs by vote Vote 1 - Exco and Council Vote 2 - Municipal Manager Vote 3 - Corporate Services Vote 4 - Infrastructure Planning and Development Vote 5 - Community Services Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 13] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Froperty rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - sentition revenue Service charges - feituse revenue Service charges - other	3								
Vote 1 - Exco and Council Vote 2 - Municipal Manager Vote 3 - Corporate Services Vote 4 - Infrastructure Planning and Development Vote 5 - Community Services Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 13] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Property rates Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - senitation revenue Service charges - other	Total Capital Expenditure		63,519	65,866	69,426	-	-	-	-
Vote 2 - Municipal Manager Vote 3 - Corporate Services Vote 4 - Infrastructure Planning and Development Vote 5 - Community Services Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	Future operational costs by vote	2							
Vote 3 - Corporate Services Vote 4 - Infrastructure Planning and Development Vote 5 - Community Services Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other									
Vote 3 - Corporate Services Vote 4 - Infrastructure Planning and Development Vote 5 - Community Services Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	Vote 2 - Municipal Manager								
Vote 4 - Infrastructure Planning and Development Vote 5 - Community Services Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 11] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 13] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	·								
Vote 5 - Community Services Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - sanitation revenue Service charges - other	·								
Vote 6 - Budget and Treasury Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 13] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - refuse revenue Service charges - refuse revenue Service charges - other									
Vote 7 - Local Economic Development Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source 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 - refuse revenue Service charges - other	*								
Vote 8 - Water Services Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source 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 - refuse revenue Service charges - other									
Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	· ·								
Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other									
Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	-								
Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other									
Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	-								
Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future revenue by source Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	-								
Vote 15 - [NAME OF VOTE 15] List entity summary if applicable Total future operational costs Future 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	-								
List entity summary if applicable Total future operational costs Future 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									
Total future operational costs Future 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									
Future 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									
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	lotal future operational costs		-	-	-	-	-	-	-
Property rates - penalties & collection charges Service charges - electricity revenue Service charges - water revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	Future revenue by source	3							
Service charges - electricity revenue Service charges - water revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	Property rates								
Service charges - water revenue Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	Property rates - penalties & collection charges								
Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	Service charges - electricity revenue								
Service charges - sanitation revenue Service charges - refuse revenue Service charges - other	Service charges - water revenue								
Service charges - other	Service charges - sanitation revenue								
	Service charges - refuse revenue								
	Service charges - other								
, and a second equipment	Rental of facilities and equipment								
List other revenues sources if applicable	1 ' '								
List entity summary if applicable	11								
Total future revenue	* ''		-	-	-	-	-	-	_
Net Financial Implications 63,519 65,866 69,426			63.519	65.866	69.426			_	_

MBRR SA36 - Detailed capital budget per municipal vote

EC135 Intsika Yethu - Supporting Table SA36 Consolidated detailed capital budget

EC135 Intsika Yethu - Suppor	ting 1	Table SA36 Consolidated detaile	ed capita	l buc	lget											
Municipal Vote/Capital project	Ref			IDF	I (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates		Prior year	outcomes		edium Term R nditure Frame		Project info	rmation
R thousand	4	Program/Project description	Project number		e	3	3	5	Total Project Estimate	Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
Parent municipality:	П															
List all capital projects grouped by	Munic	ipal Vote														
Skhobeni Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges				2,046	1,143	1,205	1,271		Renewal
Mangukombe Access Road				1	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges				150	2,525	2,661	2,808		Renewal
Ntshingeni Acess Road				1	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges				120	3,486	3,674	3,877		Renewal
Mantanga Access Road			1	1	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2,451	2,583	2,725		Renewal
Mission Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2,686	2,831	2,986		Renewal
Lower Seplan Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2,500	2,635	2,780		Renewal
Maya Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					3,344	3,524	3,718		Renewal
Nqumakala				1	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					506	533	562		Renew al
leC				1	Yes	Community	Recreational facilities					650	685	723		New
Cofimvaba Stormwater					Yes	Infrastructure - Other	Storm water					499	526	555		Renewal
Cofimv aba Stadium					Yes	Infrastructure - Other	Sportsfields & stadia					9,841	10,373	10,943		Renewal
Tsomo Street Lights				1	Yes	Infrastructure - Electricity	Street Lighting					4,289	4,521	4,769		Renewal
INEP					Yes	Infrastructure - Electricity	Other					11,000	11,594	12,232		Renewal
Roads Maintanance					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					800	843	890		Renewal
Office Tsomo Unit					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					1,000	1,054	1,112		New
Trailer Tractor			1	1	Yes	Other Assets	General vehicles					430	453	478		New
Belair Street Maintanance			1	1	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					15,000	15,810	16,680		Renewal
Office equipmemt				1	Yes	Other Assets	Computers - hardware/equipment					370	390	411		New
Vehicles -May or and Speaker					Yes	Other Assets	General vehicles					1,000	1,054	1,112		New
Parent Capital expenditure	1											63,519	66,949	70,631		
Entities: List all capital projects grouped by	Entity															
Entity A Water project A																
Entity B Electricity project B																
Intity Capital expenditure										-	-	-	-	-		
Total Capital expenditure	П		1							-	2,316	63,519	66,949	70,631		

Legislation compliance status

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

In year reporting

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

Internship programme

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

Budget and Treasury Office

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

Audit Committee

An Audit Committee has been established and is fully functional.

Annual Report

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

♣ Budget Steering Committee has been established as well

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

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

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

MBRR Table SA3 – Supporting detail to Statement of Financial Position

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

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

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services					

MBRR SA32 - List of external mechanisms

EC135 Intsika Yethu - Supporting Table SA32 List of external mechanisms

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

INTSIKA YETHU MUNICIPALITY EC 135



Municipal manager's quality certificate

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

Print Name	_ZAMUXOLO SHASHA
Municipal mana	ager of Intsika Yethu Municipality (EC135)
Signature	
Date	