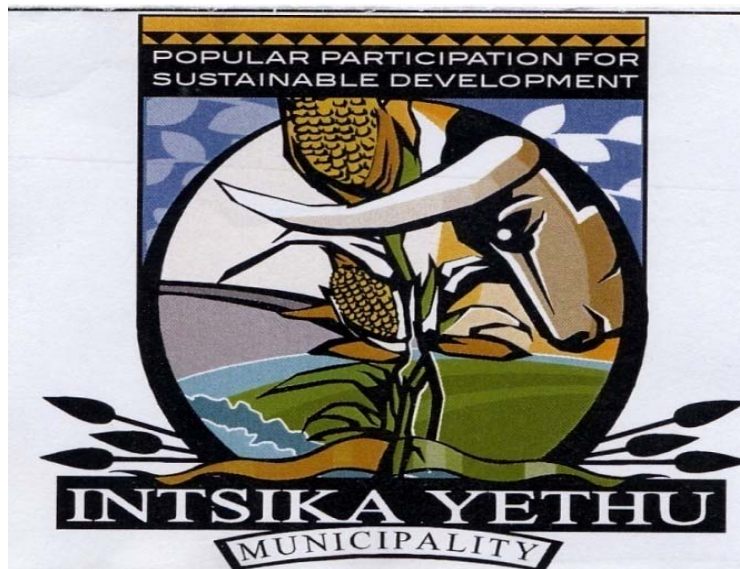


INTSIKA YETHU MUNICIPALITY

EC 135



SCHEDULE A

FINAL BUDGET 2013/14

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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)
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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

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

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

Operating Revenue Framework

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

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

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

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

Summary of revenue classified by main revenue source

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Revenue by Vote																	
Vote 1 - Exco and Council				225			225										
Vote 2 - Municipal Manager																450	473
Vote 3 - Corporate Services																	
Vote 4 - Infrastructure Planning and Development		3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	23,885	67,693	71,145	74,631	
Vote 5 - Community Services		294	294	294	294	294	294	294	294	294	294	294	2,940	3,525	3,705	3,886	
Vote 6 - Budget and Treasury		40,140				40,140				40,140			3,950	124,370	130,713	137,118	
Vote 7 - Local Economic Development		3	3	3	3	3	3	3	3	3	3	3	3	35	36	38	
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	30,000	31,530	33,075		
Vote 9 - [NAME OF VOTE 9]																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Total Revenue by Vote		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	
Expenditure by Vote to be appropriated																	
Vote 1 - Exco and Council		1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	19,726	20,732	21,748	
Vote 2 - Municipal Manager		869	869	869	869	869	869	869	869	869	869	869	869	10,433	10,965	11,502	
Vote 3 - Corporate Services		1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	14,455	15,192	15,937	
Vote 4 - Infrastructure Planning and Development		1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	21,245	22,328	23,422	
Vote 5 - Community Services		1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	23,572	24,774	25,988	
Vote 6 - Budget and Treasury		2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	36,308	61,345	64,473	67,632	
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		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	31,530	33,075		
Vote 9 - [NAME OF VOTE 9]																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Total Expenditure by Vote		12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	12,923	46,955	189,103	198,747	208,486	
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)	(16,323)	36,969	38,855	40,759	
Taxation																	
Attributable to minorities																	
Share of surplus/ (deficit) of associate																	
Surplus/(Deficit)	1	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(5,918)	(6,143)	33,997	(6,143)	(6,143)	(16,323)	36,969	38,855	40,759	

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

Operating Transfers and Grant Receipts

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Transfers to other municipalities											
<i>Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Free basic services</i>	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											
<i>Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP</i>	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	6,000	4,000	-	-	3,000	3,153	3,307
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Equitable Share: MIG; MSIG; CHDM; LG-SETA; EPWP</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	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)
	c	c
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
Metered Consumption (Domestic Consumers)			
Basic / Availability Charge	41.39	42.44	43.49
Metered Consumption (Other than Domestic Consumers)			
Basic / Availability Charge (per month)	41.39	42.44	43.49
Normal Consumption			
Domestic			
Per kiloliter consumed 0-6 kl (indigent)	0		
Per kiloliter consumed 0-6 kl	6.06	7.11	8.16
Per kiloliter consumed 7 – 10 kl	6.18	72.31	83.8
Per kiloliter consumed 11-20 kl	8.58	9.63	10.68
Per kiloliter consumed 21-30 kl	11.14	12.19	13.24
Per kiloliter consumed 31 + kl	13.97	15.02	16.07
Bulk/Commercial/Industrial Supply per kl	9.77	10.82	11.87
Other (Schools/ Non-profit organizations/Church) per kl	6.01	7.06	8.10
Tariff Bulk supply rate (builders)	9.28	10.33	11.38
New Connection (to be paid prior connection)	Material & Labour Cost + 30%		

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 the consumers' internal system	538.78	539.83	540.88
(b)The closing and re-opening of municipal stopcocks or valves, 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	138.41	139.53	140.58
REPAIR OF METER CONNECTION OR STOPCOCK			
Connections or stopcocks damaged by the owner or builder will be replaced or repaired at a fee per connection up to 25mm diameter	1,121.23	1,122.28	1,123.33
Fee per connection greater than 25 mm	1,792.86	1793.91	1794.96
DISCONNECTION OF WATER	538.78	539.83	540.88
REMOVAL OF CONNECTION			
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 cost of replacing the meter at a later date will be	Actual cost		
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	423.6	424.65	425.7
Per kilometer	9.00	9.01	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

SANITATION / SEWERAGE			
	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: The square root of the area of the land in square meters x a rate of	119.55	120.60	121.65
	9.28	10.33	11.38
Water-borne Sewerage (Industrial Consumers)			
Basic / Availability Charge per month per connection			
Pan charge per pan plus an annual area charge determined as follows The square root of the area of the land in square meters x a rate of	125.56	126.61	127.66
	13.94	14.99	16.04
Water-borne Sewerage (Hotel's, hostels, Schools, hospitals, abattoirs & other consumers)			
Basic / Availability Charge per month per connection			
Pan charge per pan plus an annual area charge determined as follows The square root of the area of the land in square meters x a rate of	804.15	805.20	806.25
	83.52	84.57	85.62
	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 The square root of the area of the land in square meters x a rate of	127.34	128.39	129.44
	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
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	435.91
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 for a clearance of at least once every 3 weeks per 4.5 kl load or part thereof.	2,269.41	2,270.46	2,271.51
	287.97	298.02	290.07
Loads not exceeding 4,5 kl or part thereof plus kilometers if outside the CBD Kilometers	9.00	9.01	9.02

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 Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	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	-	-	-	-	-	-	-
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
Agency services					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
Gains on disposal of PPE			23	2							
Total Revenue (excluding capital transfers and contributions)		71,634	98,617	128,297	172,328	129,828	-	-	157,651	166,164	175,303
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											
Total Expenditure		71,743	102,190	197,996	131,472	129,829	-	-	184,200	194,147	204,825
Surplus/(Deficit)											
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 & contributions		16,924	13,991	(43,764)	90,242	74,661	-	-	36,969	38,966	41,109
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										
Surplus/(Deficit) for the year		16,924	13,991	(43,764)	90,242	74,661	-	-	32,718	34,498	36,422

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 Maintenance

Repairs and Maintenance	8									
Employee related costs									-	-
Other materials									-	-
Contracted Services									-	-
Other Expenditure		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

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.

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 Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Exco and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Planning and Development		23,675	26,028	-	9,000	9,000	-	9,841	10,343	10,850	
Vote 5 - Community Services		3,150	3,150	-	-	-	-	-	-	-	
Vote 6 - Budget and Treasury		1,776	5,181	-	-	-	-	-	-	-	
Vote 7 - Local Economic Development		-	-	-	-	-	-	-	-	-	
Vote 8 - Water Services		-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	
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 - Exco and Council		-	-	-	-	-	-	1,000	-	-	
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	
Vote 4 - Infrastructure Planning and Development		-	-	25,935	58,162	74,124	-	51,508	54,289	57,275	
Vote 5 - Community Services		-	-	-	2,315	438	-	350	369	389	
Vote 6 - Budget and Treasury		-	-	-	-	-	-	370	390	411	
Vote 7 - Local Economic Development		-	-	-	4,910	100	-	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		-	-	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											
Governance and administration		1,776	2,401	-	-	-	-	1,370	390	411	
Executive and council		-	-	-	-	-	-	1,000	-	-	
Budget and treasury office		1,776	2,216	-	-	-	-	370	390	411	
Corporate services		-	185	-	-	-	-	-	-	-	
Community and public safety		-	-	-	2,315	438	-	430	453	478	
Community and social services		-	-	-	2,315	438	-	430	453	478	
Sport and recreation		-	-	-	-	-	-	-	-	-	
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	-	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		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	4,480	4,726	
Internally generated funds		-	-	-	17,926	18,201	-	4,250	-	-	
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

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Financial Performance										
Property rates	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
Investment revenue	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 and contributions)	71,634	98,617	128,297	172,328	129,828	-	-	157,651	166,164	175,303
Employee 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 expenditure	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	-	-	-	17,926	18,201	-	-	19,250	20,290	21,405
Surplus/(Deficit) after capital transfers & contributions	16,924	13,991	(43,764)	90,242	33,741	-	-	36,969	38,966	41,109
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
Capital expenditure & funds sources										
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	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	15,000	-	-
Internally generated funds	-	-	-	17,926	18,201	-	-	4,250	4,480	4,726
Total sources of capital funds	28,601	34,358	25,935	74,387	74,662	-	-	63,519	61,418	69,275
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
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	0	0	0	0
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	13	13	14	14
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	14	14	15	16
Refuse:	-	-	-	-	-	-	39	39	41	43

Explanatory notes to MBRR Table A1 - Budget Summary

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

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

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of 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)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard	1									
<i>Governance and administration</i>		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	-	-	-	-
<i>Community and public safety</i>		-	-	-	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		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		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		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	35,050	24,484	-	30,000	31,620	33,359
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	35,050	24,484	-	30,000	31,620	33,359
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	88,667	116,181	154,232	204,290	204,490	-	216,919	228,444	240,612
Expenditure - Standard										
<i>Governance and administration</i>		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
<i>Community and public safety</i>		-	-	-	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		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,004	8,422	6,596	22,191	27,662	-	33,822	35,649	37,610
Planning and development		-	-	-	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
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	35,050	23,884	-	30,000	31,620	33,359
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	35,050	23,884	-	30,000	31,620	33,359
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
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	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	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]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	88,667	116,181	154,232	221,715	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		-	-	-	35,050	23,884	-	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]		-	-	-	-	-	-	-	-	-
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 Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	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	-	-	-	-	-	-	-
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
Agency services		-	-	-	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
Gains on disposal of PPE		-	23	2	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		71,634	98,617	128,297	172,328	129,828	-	-	157,651	166,164	175,303
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		-	-	-	-	-	-	-	-	-	-
Total Expenditure		71,743	102,190	197,996	131,472	129,829	-	-	184,200	194,147	204,825
Surplus/(Deficit)											
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 & contributions		16,924	13,991	(43,764)	90,242	74,661	-	-	36,969	38,966	41,109
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	-	-	-	-	-	-	-	-	-	-
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 Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Exco and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Planning and Development		23,675	26,028	-	9,000	9,000	-	-	9,841	10,343	10,850
Vote 5 - Community Services		3,150	3,150	-	-	-	-	-	-	-	-
Vote 6 - Budget and Treasury		1,776	5,181	-	-	-	-	-	-	-	-
Vote 7 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 8 - Water Services		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
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 - Exco and Council		-	-	-	-	-	-	-	1,000	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Planning and Development		-	-	25,935	58,162	74,124	-	-	51,508	54,289	57,275
Vote 5 - Community Services		-	-	-	2,315	438	-	-	350	369	389
Vote 6 - Budget and Treasury		-	-	-	-	-	-	-	370	390	411
Vote 7 - Local Economic Development		-	-	-	4,910	100	-	-	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		-	-	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											
<i>Governance and administration</i>		1,776	2,401	-	-	-	-	-	1,370	390	411
Executive and council		-	-	-	-	-	-	-	1,000	-	-
Budget and treasury office		1,776	2,216	-	-	-	-	-	370	390	411
Corporate services		-	185	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	2,315	438	-	-	430	453	478
Community and social services		-	-	-	2,315	438	-	-	430	453	478
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		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		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<i>Other</i>		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 generated funds		-	-	-	17,926	18,201	-	-	4,250	4,480	4,726
Total Capital Funding	7	28,601	34,358	25,935	74,387	74,662	-	-	63,519	61,418	69,275

MBRR Table A7 - Budgeted Cash Flow Statement

EC135 Intsika Yethu - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		92,421	110,829	14,370	4,500	12,968			21,905	23,088	24,358
Government - operating	1			138,431	90,976	116,460			134,993	142,283	150,108
Government - 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 ACTIVITIES		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 receivables						-			-	-	-
Decrease (increase) in non-current investments						-			-	-	-
Payments											
Capital assets		(17,033)	(17,564)	(25,935)	(92,487)	(74,662)			(63,519)	(66,949)	(70,631)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(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)	(1,112)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	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		12,269	9,660					0	(4,702)	(25,468)
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 Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	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:		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

EC135 Intsika Yethu - Table A9 Consolidated Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CAPITAL EXPENDITURE										
Total New Assets	1	28,601	33,127	-	36,371	-	-	3,450	2,497	2,632
Infrastructure - Road transport		-	-	-	31,461	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		23,675	26,028	-	-	-	-	-	-	-
Infrastructure		23,675	26,028	-	31,461	-	-	-	-	-
Community		3,150	3,150	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment 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		23,675	26,028	-	-	-	-	60,069	63,313	66,795
Community		3,150	3,150	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	1,776	5,181	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	58	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	31,461	-	-	44,780	47,198	49,794
Infrastructure - Road transport		-	-	-	-	-	-	15,289	16,115	17,001
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3,552	9,072	-	-	-	-	3,450	2,497	2,632
Agricultural Assets		-	-	-	4,910	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	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				-	-	-	-	-	-	-
Infrastructure - Sanitation		23,675	26,028	513	539	-	539	569	600	633
Infrastructure - Other				33,540	35,251	-	35,251	37,225	39,235	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		-	-	-	-	-	-	-	-	-
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 (WDV)	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		-	-	-	-	-	-	-	-	-
Infrastructure - Other		23,675	26,028	-	-	-	-	-	-	-
Infrastructure		23,675	26,028	-	6,800	3,584	-	-	-	-
Community		3,150	3,150	-	-	2,646	-	600	631	661
Heritage assets		-	-	-	-	2,150	-	5,972	6,277	6,585
Investment properties		-	-	-	-	-	-	-	-	-
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
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"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	180.9%	180.9%	180.9%
R&M as a % of PPE		100.0%	6.5%	0.0%	2.1%	1.9%	0.0%	1922.8%	1922.3%	1911.3%
Renewal and R&M as a % of PPE		200.0%	200.0%	0.0%	2.0%	3.0%	0.0%	12.0%	12.0%	12.0%

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

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.

BUDGET PROCESS PLAN

ACTIVITIES RELATING TO NEW BUDGET FOR THE NEXT YEAR	INTEGRATED DEVELOPMENT PLAN FOR 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	

<p>Management for adoption.</p> <p>Establish the schedules for the next cycle – 3 year templates.</p> <p>Ensure technical systems, procedures and standardised documentation are in place.</p> <p>Review external mechanisms for possible changes to agreements impacting on next budget. An example being water service provider agreements – causing budget impacts.</p> <p>Advise Auditor General of bank accounts including type, number opening and closing balances.</p>	
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<p align="center">ACTIVITIES RELATING TO NEW BUDGET FOR THE NEXT YEAR</p>	<p align="center">INTEGRATED DEVELOPMENT PLAN FOR NEXT YEAR</p>
<p>AUGUST</p>	<p>1.1.1.1.1 AUGUST</p>
<p>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.</p> <p>Present the budget process plan to the HOD meeting.</p> <p>The present budget process plan to Council and adopted by Council on the 27 August.</p>	

ACTIVITIES RELATING TO NEW BUDGET FOR THE NEXT YEAR	INTEGRATED DEVELOPMENT PLAN FOR NEXT YEAR
SEPTEMBER	SEPTEMBER
<p>Advertise the budget process and schedules – no later than 1 September.</p> <p>The Council to establish the future directions and priority areas for the municipality to guide the budget allocations.</p> <p>Set parameters for the next 3 years based on market trends and other information available:</p> <ul style="list-style-type: none"> ➤ 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 <p>Confirm existing and set new policy priorities for next three years.</p> <p>Determine the funding / revenue envelope potentially available for next three years.</p> <p>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:</p> <ul style="list-style-type: none"> ➤ Infrastructure Grants (MIG/Dwaf/Cmip/Cbpwp) ➤ Recurrent Grants (FMG/MSIG/MSP) ➤ Equitable Share ➤ Other (Disaster Management/LED/HIV-aids) <p>NB – funding identified is to be as per local government financial year and not National financial year.</p>	

<p>Determine the most likely financial outlook and identify need for changes to fiscal strategies.</p> <p>Refine funding policies including tariff structures, if necessary.</p>	
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<p style="text-align: center;">ACTIVITIES RELATING TO NEW BUDGET FOR THE NEXT YEAR</p>	<p style="text-align: center;">INTEGRATED DEVELOPMENT PLAN FOR NEXT YEAR</p>
<p>OCTOBER</p>	<p>OCTOBER</p>
<p>National Regulators (e.g. NER, F&FC) review and update pricing strategies for next three years.</p> <p>National Government determines co-ordinated pricing regime for next three years.</p>	
<p>Municipalities receive other inputs from National and Provincial Government and other bodies on factors influencing the budget – reference to legislation and completed studies</p> <p>Prepare drafts for IDP and the capital and operational plans with cost and revenue estimates.</p> <p>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.</p> <p>The submissions on HR would then be considered by the Municipal Manager in</p>	

<p>consultation with each HOD, to be facilitated by the finance department.</p> <p>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.</p> <p>HR to also calculate required budget amount for the Leave Gratuity Fund</p> <p>Analyse current budget in anticipation of an adjustments budget for the current year.</p>	
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<p style="text-align: center;">ACTIVITIES RELATING TO NEW BUDGET FOR THE NEXT YEAR</p>	<p style="text-align: center;">INTEGRATED DEVELOPMENT PLAN FOR NEXT YEAR</p>
<p>NOVEMBER</p>	<p>NOVEMBER</p>
<p>Departments are to scientifically determine operating income/costs linked to the budget for the next three years under the budget categories:</p> <ul style="list-style-type: none"> General expenses; Repairs and maintenance; Capital outlay; Financing charges; Depreciation (in conjunction with Administration). <p>The finance department will be instrumental in determining budget figures for:</p> <ul style="list-style-type: none"> 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 session 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

<p>inputs.</p> <p>Administration Office with Finance to confirm dates for Council meetings for the next calendar year in order to ensure legislative compliance</p> <p>Submit adjustments budget for current year to Council.</p>	
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<p>ACTIVITIES RELATING TO NEW BUDGET FOR THE NEXT YEAR</p>	<p>INTEGRATED DEVELOPMENT PLAN FOR NEXT YEAR</p>
<p>DECEMBER</p>	<p>DECEMBER</p>
<p>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.</p> <p>The finance department will keep a central file on all budget assumptions.</p> <p>Submit adjustments budget to National Treasury.</p>	

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

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.

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 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 NEXT YEAR	INTEGRATED DEVELOPMENT PLAN FOR NEXT YEAR
FEBRUARY	FEBRUARY
Finalise detailed draft budget in uniform formats.	

ACTIVITIES RELATING TO NEW BUDGET FOR THE NEXT YEAR	INTEGRATED DEVELOPMENT PLAN FOR NEXT YEAR
MARCH	MARCH
<p><i>Council receives budget and IDP updates.</i></p> <p>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.</p> <p>Forward copy of budget to National and Provincial Governments for review, both electronically and in printed format.</p> <p>Integrate and align the budget and IDP documentation.</p> <p>Finalise budget for next three years in prescribed formats.</p> <p>Council adopts budget.</p> <p><i>Mayor tables the budget in Council by 1 April. [Legislative compliance]</i></p>	

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

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

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

<p>internally to Councillors and Officials.</p> <p>Budgets are to be sent to the relevant National and Provincial Departments for noting.</p> <p>Publish the Budget on the Municipal website.</p> <p>Advise Auditor General of bank accounts including type, number opening and closing balances.</p>	
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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:

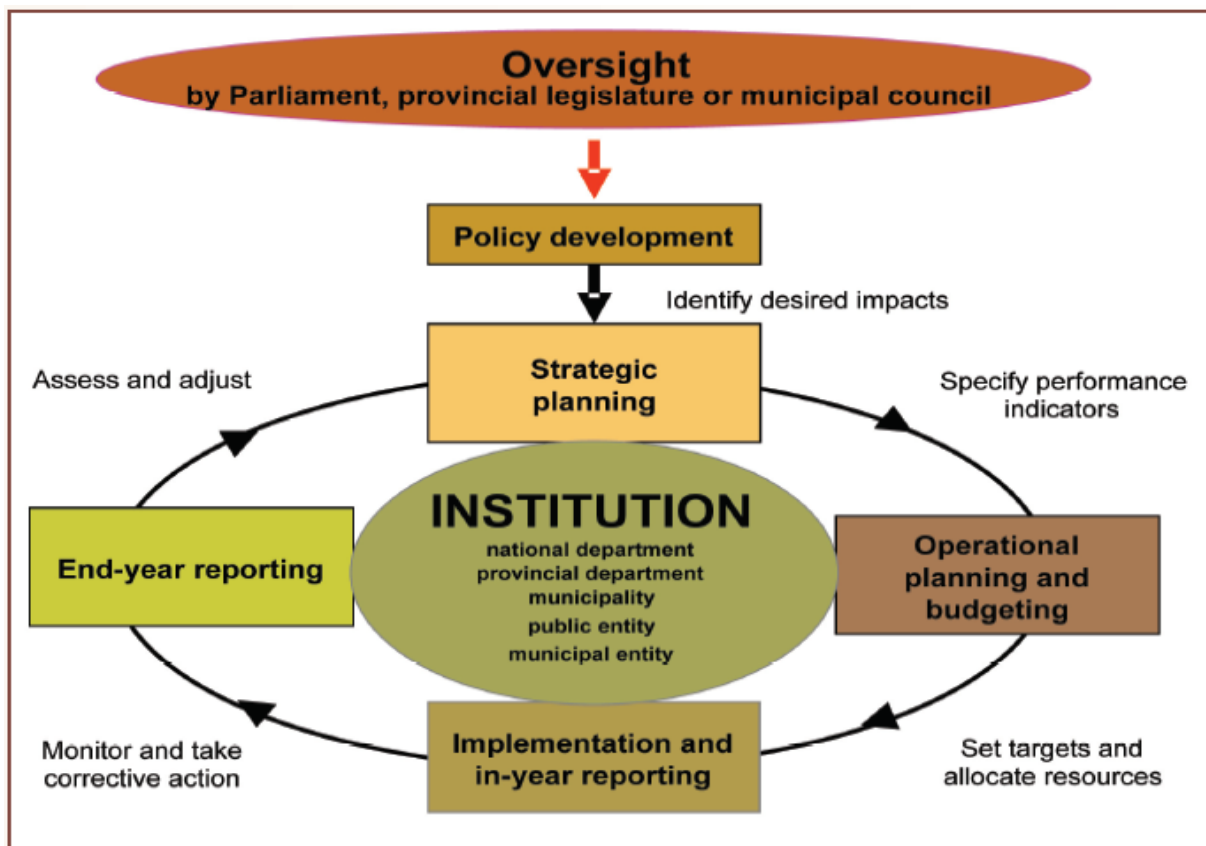
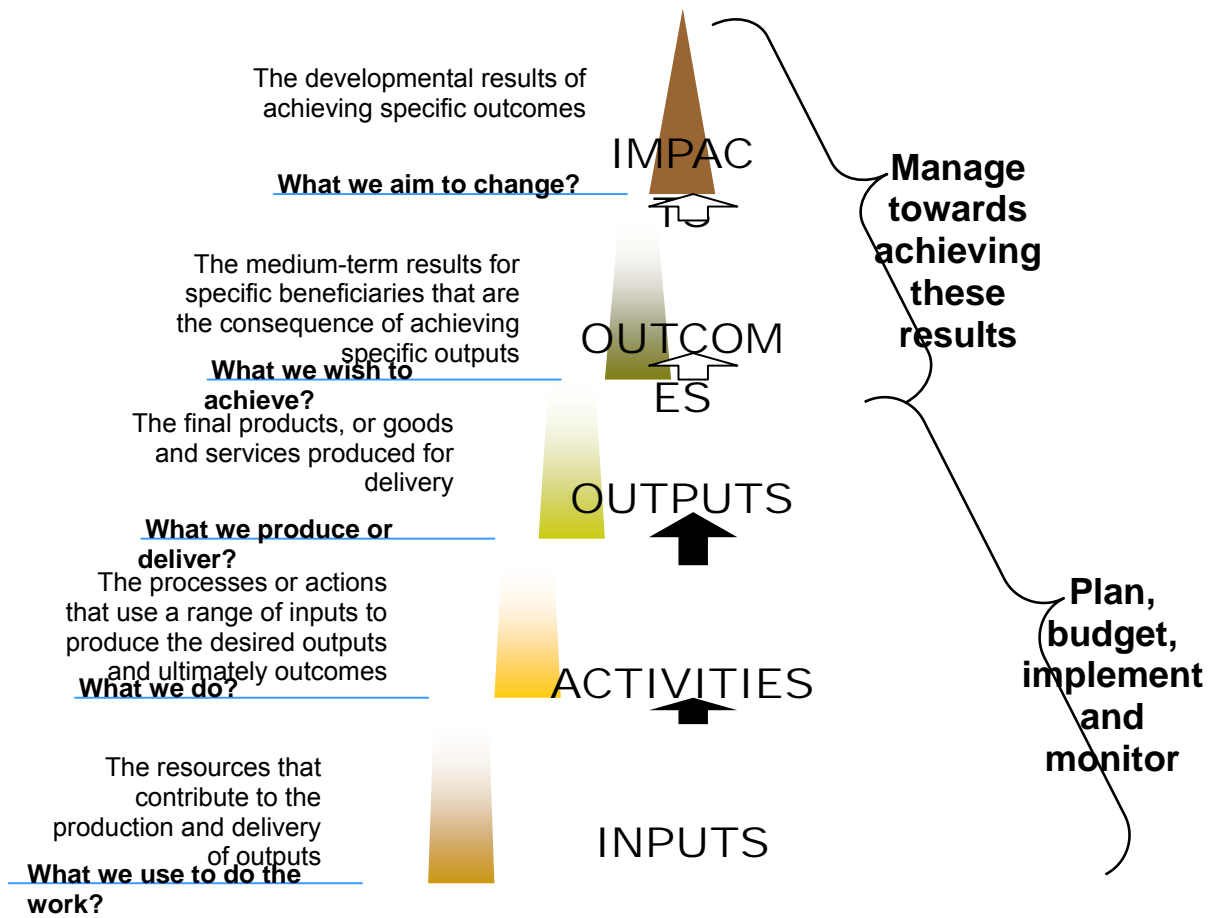


Figure 1 Planning, budgeting and reporting cycle

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

MBRR Table SA 18 - Capital transfers and grant receipts

EC135 Intsika Yethu - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		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		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
<i>Chris Hani District-Water Services Department</i>		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
<i>LG SETA: LED Grant;</i>		17,930	2,857							
<i>PMU Cost</i>								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:		-	-	-	-	-	-	-	-	-
<i>Chris Hani District-Water Services Department</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>LG SETA: LED Grant;</i>										
Total Capital Transfers and Grants	5	-	17,564	-	31,461	56,461	56,461	44,269	56,939	64,549
TOTAL RECEIPTS OF TRANSFERS & GRANTS		81,117	99,033	-	183,487	172,921	172,921	179,262	210,199	250,844

Cash Flow Management

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

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

MBRR Table A7 - Budget cash flow statement

EC135 Intsika Yethu - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		92,421	110,829	14,370	4,500	12,968			21,905	23,088	24,358
Government - operating	1			138,431	90,976	116,460			134,993	142,283	150,108
Government - 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 ACTIVITIES		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 receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(17,033)	(17,564)	(25,935)	(92,487)	(74,662)			(63,519)	(66,949)	(70,631)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(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)	(1,112)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	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	12,269	9,660	9,660					0	(4,702)	(25,468)
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 Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	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:		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

MBRR SA22 - Summary of councillor and staff benefits

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

Summary of Employee and Councillor remuneration	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		7,225	6,526		8,386			9,225	9,723	10,258
Pension and UIF Contributions										
Medical Aid Contributions										
Motor Vehicle Allowance					2,795			3,292	3,469	3,660
Cellphone Allowance					626			689	726	766
Housing Allowances										
Other benefits and allowances		3,044	4,351					122	128	135
Sub Total - Councillors	4	10,269	10,877	-	11,807	-	-	13,326	14,046	14,819
% increase	2		5.9%	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2,338	3,185		5,738			6,312	6,653	7,018
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus		285	287							
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3	1,407	1,029							
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality	4	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					2,064			2,627	2,768	2,921
Overtime					150					
Performance Bonus					2,775			3,951	4,165	4,394
Motor Vehicle Allowance	3		536		1,751			2,206	2,325	2,453
Cellphone Allowance	3				272			314	331	349
Housing Allowances	3				340			1,435	1,512	1,595
Other benefits and allowances	3	5,339	11,052		279			760	801	845
Payments in lieu of leave										
Long service awards					100			100	105	111
Post-retirement benefit obligations	6	2,875	3,526							
Sub Total - Other Municipal Staff	4	26,624	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	-	67,449	-	-	86,993	91,691	96,734
			40.9%	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		40,924	57,669	-	67,449	-	-	86,993	91,691	96,734
% increase	4		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 SA25 - Budgeted monthly revenue and expenditure

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
Property rates		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	600	632	667	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	213	213	224	
Rental of facilities and equipment		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	200	211	222	
Interest earned - outstanding debtors		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	1,500	1,581	1,668	
Licences and permits		27	27	27	27	27	27	27	27	27	27	27	302	600	632	
Agency services		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	
Other revenue		914	914	914	914	914	914	914	914	914	914	914	701	11,336	11,959	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		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																
Employee related costs		6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,149	73,667	77,645	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	
Finance charges		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	450	474	500	
Transfers and grants		250	250	250	250	250	250	250	250	250	250	250	3,000	3,162	3,336	
Other expenditure		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	
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)		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	-	8,760	-	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	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & 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
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	(4,251)	(4,251)	(4,468)	
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 Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																
Vote 1 - 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 Development		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	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]													-	-	-	-
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 Development		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	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]													-	-	-	-
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
Taxation													-	-	-	-
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	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard																
<i>Governance and administration</i>		40,178	38	38	38	40,178	38	38	38	40,178	38	38	(264)	120,569	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													-	-	-	-
<i>Community and public safety</i>		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													-	-	-	-
<i>Economic and environmental services</i>		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													-	-	-	-
<i>Trading services</i>		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	30,000	31,620	33,359	
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
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																
<i>Governance and administration</i>		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
<i>Community and public safety</i>		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													-	-	-	-
<i>Economic and environmental services</i>		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													-	-	-	-
<i>Trading services</i>		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	30,000	31,620	33,359	
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
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.		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													-	-	-	-
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

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Multi-year expenditure to be appropriated	1															
Vote 1 - Exco and Council														-	-	-
Vote 2 - Municipal Manager														-	-	-
Vote 3 - Corporate Services														-	-	-
Vote 4 - Infrastructure Planning and Development		820	820	820	820	820	820	820	820	820	820	820	820	9,841	10,343	10,850
Vote 5 - Community Services														-	-	-
Vote 6 - Budget and Treasury														-	-	-
Vote 7 - Local Economic Development														-	-	-
Vote 8 - Water Services														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital multi-year expenditure sub-total	2	820	820	820	820	820	820	820	820	820	820	820	820	9,841	10,343	10,850
Single-year expenditure to be appropriated																
Vote 1 - Exco and Council														1,000	1,000	-
Vote 2 - Municipal Manager														-	-	-
Vote 3 - Corporate Services														-	-	-
Vote 4 - Infrastructure Planning and Development				9,127		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	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 Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	1,370	1,370	390	411
Executive and council													1,000	1,000	-	-
Budget and treasury office													370	370	390	411
Corporate services													-	-	-	-
<i>Community and public safety</i>		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													-	-	-	-
<i>Economic and environmental services</i>		942	942	1,167	942	942	942	1,167	942	942	942	942	50,904	61,719	65,052	68,630
Planning and development				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													-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
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

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source													1			
Property rates	404	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	27	302	600	632	
Agency services	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,162	3,336	
Transfer receipts - 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	914	10,968	11,560	12,196	
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	
Other Cash Flows by Source																
Transfer receipts - capital	16,173				16,173				16,173					48,519	65,816	69,049
Contributions recognised - capital & Contributed assets	-															
Proceeds on disposal of PPE	-															
Short term loans	-															
Borrowing long term/refinancing	15,000												15,000	-	-	
Increase (decrease) in consumer deposits	-															
Decrease (increase) in non-current debtors	-															
Decrease (increase) other non-current receivables	-															
Decrease (increase) in non-current investments	-															
Total Cash Receipts by Source	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	
Cash Payments by Type																
Employee related costs	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	6,138	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	
Finance charges	21	21	21	21	21	21	21	21	21	21	21	21	250	264	278	
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38	38	38	38	38	38	38	38	38	38	38	38	450	474	500	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,162	3,336	
Other expenditure	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	
Cash Payments by Type	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	11,218	149,500	157,573	166,240	
Other Cash Flows/Payments by Type																
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	12,571	11,218	149,500	157,573	166,240	
NET INCREASE/(DECREASE) IN CASH HELD	66,098	(10,706)	(10,706)	(10,706)	48,708	(10,706)	(10,706)	(10,706)	48,708	(10,706)	(10,706)	(6,198)	71,669	74,406	78,112	
Cash/cash equivalents at the monthly year begin:	15,704	81,802	71,096	60,390	49,684	98,392	87,686	76,980	66,274	114,982	104,276	93,571	15,704	87,373	161,779	
Cash/cash equivalents at the monthly year end:	81,802	71,096	60,390	49,684	98,392	87,686	76,980	66,274	114,982	104,276	93,571	87,373	87,373	161,779	239,891	

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		23,675	26,028	-	6,800	3,584	-	-	-	-
Infrastructure - Road transport		-	-	-	6,800	3,584	-	-	-	-
Roads, Pavements & Bridges					6,800					
Storm water						3,584				
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										
Gas										
Other		23,675	26,028							
Community		3,150	3,150	-	-	2,646	-	600	631	661
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other		3,150	3,150			2,646		600	631	661
Heritage assets		-	-	-	-	2,150	-	5,972	6,277	6,585
Buildings						2,150		5,972	6,277	6,585
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		1,776	5,181	-	4,750	2,085	-	3,110	3,269	3,429
General vehicles			1,290		2,600	2,000		2,000	2,102	2,205
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment			185			85		110	116	121
Furniture and other office equipment			926							
Abattoirs										
Markets										
Civic Land and Buildings					2,150					
Other Buildings			2,780							
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		1,776					1,000	1,051	1,102	
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	58	-	-	-	-	-	-	-
Computers - software & programming			58							
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	28,601	34,416	-	11,550	10,464	-	9,682	10,176	10,675

Specialised vehicles										
Refuse										
Fire										
Conservancy										
Ambulances										

R&M as a % of PPE	100.0%	6.5%	0.0%	2.1%	1.0%	0.0%	1027.8%	1022.3%	1011.3%
MB 3/14 % Operating Expenditure	39.9%	33.7%	0.0%	8.8%	6.1%	0.0%	5.3%	5.2%	5.2%

RR

SA35 - Future financial implications of the capital budget

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

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Exco and Council		1,000	-	-				
Vote 2 - Municipal Manager		-	-	-				
Vote 3 - Corporate Services		-	-	-				
Vote 4 - Infrastructure Planning and Development		61,349	64,632	68,125				
Vote 5 - Community Services		350	369	389				
Vote 6 - Budget and Treasury		370	390	411				
Vote 7 - Local Economic Development		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]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		63,519	65,866	69,426	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Exco and Council								
Vote 2 - Municipal Manager								
Vote 3 - Corporate Services								
Vote 4 - Infrastructure Planning and Development								
Vote 5 - Community Services								
Vote 6 - Budget and Treasury								
Vote 7 - Local Economic Development								
Vote 8 - Water Services								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		63,519	65,866	69,426	-	-	-	-

MBRR SA36 - Detailed capital budget per municipal vote

EC135 Intsika Yethu - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information	
										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: <i>List all capital projects grouped by Municipal Vote</i>																
Skhobeni Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges				2,046	1,143	1,205	1,271		Renewal
Mangukombe Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges				150	2,525	2,661	2,808		Renewal
Nishingeni Access Road					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges				120	3,486	3,674	3,877		Renewal
Mantanga Access Road					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 Sephan 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					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					506	533	562		Renewal
leC					Yes	Community	Recreational facilities					650	685	723		New
Cofimvaba Stormwater					Yes	Infrastructure - Other	Storm water					499	526	555		Renewal
Cofimvaba Stadium					Yes	Infrastructure - Other	Sportsfields & stadia					9,841	10,373	10,943		Renewal
Tsomo Street Lights					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 Maintenance					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					Yes	Other Assets	General vehicles					430	453	478		New
Belair Street Maintenance					Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					15,000	15,810	16,680		Renewal
Office equipment					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: <i>List all capital projects grouped by Entity</i>																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure												-	-	-		
Total Capital expenditure												-	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

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

EC135 Intsika Yethu - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & 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 contributions)		-	4,000	-	57,481	417	106,737	105	35,050	-	-	-	-	-	-	-	203,790
Expenditure By Type																	
Employee related costs			5,223	7,267	7,530	12,708	7,185	3,725	12,004								55,642
Remuneration of councillors		11,807															11,807
Debt impairment																	-
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																	-
Total Expenditure		17,957	7,850	11,713	18,051	13,895	22,747	4,140	35,050	-	-	-	-	-	-	-	131,403
Surplus/(Deficit)		(17,957)	(3,850)	(11,713)	39,430	(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 & contributions		(17,957)	(3,850)	(11,713)	7,969	(13,478)	83,989	(4,035)	-	-	-	-	-	-	-	-	40,926

MBRR Table SA3 – Supporting detail to Statement of Financial Position

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days		2,857	2,405								
Total Call investment deposits	2	2,857	2,405	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		10,186	3,864	9,002							
Less: Provision for debt impairment											
Total Consumer debtors	2	10,186	3,864	9,002	-	-	-	-	-	-	-
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision		1,148		7,147							
Bad debts written off		2,819									
Balance at end of year		3,967	-	7,147	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		28,601	61,697	512,567							
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	28,601	61,697	512,567	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		122	349	367							
Total Current liabilities - Borrowing		122	349	367	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		11,064	14,652	12,110							
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	11,064	14,652	12,110	-	-	-	-	-	-	-
Non current liabilities - Borrowing											
Borrowing		3,524	9,343	8,781							
Finance leases (including PPP asset element)	4										
Total Non current liabilities - Borrowing		3,524	9,343	8,781	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other				7,147							
Total Provisions - non-current		-	-	7,147	-	-	-	-	-	-	-
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		37,527	53,567	41,325							
GRAP adjustments											
Restated balance		37,527	53,567	41,325	-	-	-	-	-	-	-
Surplus/(Deficit)		16,924	13,991	(43,764)	84,242	10,253	-	-	47,149	49,553	51,981
Appropriations to Reserves		16,040	14,014	22,831							
Transfers from Reserves				450,545							
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	70,491	81,572	470,938	84,242	10,253	-	-	47,149	49,553	51,981
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	70,491	81,572	470,938	84,242	10,253	-	-	47,149	49,553	51,981
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

MBRR SA32 – List of external mechanisms

EC135 Intsika Yethu - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Red Guard Security			Security Services	continuous	
Gestetner			Photocopying machine		120
Indwe Risk			Insurance for municipal assets		
Nashua Tsomo			Photocopying machine		28
Gestetner FIN			Photocopying machine		4
Nashua aficio (traffic)			Photocopying machine		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 manager of Intsika Yethu Municipality (EC135)

Signature _____

Date _____