

iLEMBE DISTRICT MUNICIPALITY

COUNCIL CIRCULAR NUMBER 32 OF 2013

TO ALL MEMBERS OF THE COUNCIL

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK : 2013/2014 – 2015/2016

Attached is a copy of a report dated 21 May 2013 by the Manager : Budget and Compliance on the subject of the Medium Term Revenue and Expenditure Framework : 2013/2014 – 2015/2016

The report has been prepared following consideration of the draft medium term revenue and expenditure framework by the Budget and Audit Steering Committee at a meeting held on 16 May 2013 and will be considered by the Council at its meeting to be held on 29 May 2013.

All Councillors are requested to bring their copy of this Circular to the meeting of the Council to be held on 29 May 2013.

C M HARRIS
MANAGER : SUPPORT SERVICES
22 May 2013

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ITEM NO.	SUBJECT	REF
	MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK(MTREF) 2013/2014 – 2015/2016	

REPORT TO : BUDGET AND AUDIT STEERING COMMITTEE
DATE : 21 MAY 2013
DIRECTORATE : BUDGET AND TREASURY OFFICE
AUTHOR : MANAGER – BUDGETS & COMPLIANCE

1. PURPOSE

To table for consideration before Council the draft Medium Term Revenue and Expenditure Framework for 2013/2014, 2014/2015 and 2015/2016 in terms of section 16 of the Municipal Finance Management Act, No 56 of 2003.

2. MAYOR'S REPORT

To be tabled separately at the meeting.

3. EXECUTIVE SUMMARY

In terms of chapter 4, section 16 of the Municipal Finance Management Act, No 56 of 2003, the **DRAFT** operational and capital budgets must be tabled by the Mayor at a council meeting on or before 31 March of each financial year to give effect to the public participation process as envisaged in the Municipal Systems Act and the MFMA of 2003, which was done.

Section 24 of the MFMA further requires that the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget, as the budget must be approved before the start of the financial year. It is in compliance with these sections that the budget is hereby tabled.

The budget report is set out under the following broad headings:

- Draft budgets:
 - Operating budget summary
 - Budget assumptions
 - Capital budget
- Proposed tariff structures
- Measurable performance objectives for revenue
- Municipal entity – Enterprise iLembe
- Service agreements

- New budget regulations
- Budget related policies
- Public input
- Publication of budgets
- Draft resolutions

The budget and IDP process plan adopted by the Council in August 2012 ensured that the said process was highly interactive and consultative in nature as this is a requirement of the MFMA 56, of 2003 and MSA 32 of 2000.

During the month of January 2013, the Mid Term Budget and Performance Assessment was conducted and a report was presented by the Accounting Officer to the Mayor of the District, who then submitted the performance assessment report to Council for consideration in January 2013 and to the National Treasury and the relevant Provincial Treasury in line with section 54(1) (f) of the MFMA.

That report included recommendations that a consolidated adjusted budget be prepared for the 2012/2013 financial year for the iLembe District and its entity. The adjustments budget was then prepared and tabled by the Mayor to Council in February 2013 in line with section 28 of the MFMA. During this process and where appropriate, funds were transferred from low-to high priority programs so as to maintain sound financial stewardship. A critical review was also undertaken of expenditure on non-core items.

As the 2013/14 draft budget is presented, it was discussed in detail with all relevant stakeholders including the Municipal Manager as well as the Mayor, before being tabled to the Budget and Audit Steering Committee for discussion. In terms of the Regulations this must be done before tabling the draft budget to full council for consideration in order to kick start the public participation process. The budget is now therefore being tabled at full Council in terms of the MFMA.

The following annual budget tables have been populated and are annexed to this item as Annexure A

Table A2: Budgeted Financial Performance (Revenue and Expenditure by standard classification)
Table A3: Budgeted Financial Performance (Revenue and Expenditure by municipal vote)
Table A4: Budgeted Financial Performance (Revenue and Expenditure)
Table A5: Budgeted Capital Expenditure by Vote, Standard Classification & Funding Source)
Table A6: Budgeted Financial Position
Table A7: Budgeted Cash Flow
Table A8: Cash backed reserves/accumulated surplus reconciliation
Table A9: Asset Management
Table A10: Basic service delivery measurement

4. Overview of the annual budget process

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

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality as well as the chair of the Finance Portfolio Committee, meeting under the chairpersonship of the Mayor.

The primary aims of the Budget Steering Committee are to ensure:

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

5. Overview of alignment of annual budget with IDP

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

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

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

- Provision of quality basic services and infrastructure,
- Economic growth and development that leads to sustainable job creation
- Fight poverty and build clean, healthy, safe and sustainable communities
- Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service
- Promote sound governance

6. Operating Budget Summary

The proposed operational budget contains detailed information for the 2013/2014 budget year as the 2014/2015 and 2015/2016 indicative financial years and is summarised and compared with the adjustments budget figures as follows:

Description	2012/2013 Adjustments Budget	2013/2014 Proposed Budget
	R	R
Income	(443 318)	(471 881)
Expenditure		
Employee Related Costs	114 763	122 882
Remuneration of Councillors	6 888	7 189
Debt Impairment	25 373	19 346
Other Expenditure	103 727	90 222
Other Materials	34 921	21 930
Finance Charges	11 000	12 100
Transfers and Grants	40 131	26 040
Depreciation and Assets Impairment	34 060	31 600
Bulk Purchases	52 019	55 689
Contracted Services	54 951	59 973
Total Expenditure	478 851	446 971
Net (Surplus)/Deficit	35 533	(24 910)

The 2013/2014 Medium Term Revenue and Expenditure Framework focuses on the long and short term objectives and priorities of the District as well as outcomes and outputs, based on the following IDP Priorities:

- Basic Service Delivery;
- Municipal Institutional Development and Transformation;
- Local Economic Development;
- Municipal Financial Viability and Management;
- Good Governance and Public Participation;
- Safe and Secure environment;
- Spatial Development Framework Analysis; and
- Environmental Management.

National treasury's MFMA Circular No 10, 13, 19, 42, 48, 51, 54, 58, 59 and 66 were used to guide the compilation of the 2013/2014 MTREF.

The main challenges experienced during the compilation of the 2013/2014 MTREF can be summarised as follows:

- The need to re-prioritise projects and expenditure within the existing resources envelope given the cash flow realities;
- Ageing infrastructure, quality and quantity of drinkable water;
- The increased cost of bulk water which is pushing the tariffs upwards;

- Wage increases for municipal staff in excess of consumer inflation as well as the need to fill critical vacancies;
- Affordability of Capital Projects;
- The on-going difficulties in the National and Local economy;
- Availability of affordable capital or borrowing; and
- Rising and unpredictable fuel, oil and energy prices.

The following budget principles and guidelines directly informed the compilation of the 2013/2014 MTREF:

- The 2012/2013 Adjustment Budget priorities and targets, as well as the base line allocations contained in that adjustment budget were adopted as the upper limits for the new baseline for the 2013/2014 draft budget;
- Service level standards were used to inform the measurable performance objectives, targets and backlog eradication;
- That tariff increases must be affordable and be measured against the cost of bulk water. In addition, tariffs need to remain or move towards being cost reflective and should take into account the need to address infrastructure backlogs and maintenance thereof; and
- That all grant funded projects will only be implemented provided that a written confirmation in the form of Division of Revenue Act (“DORA”) or otherwise is available and gazetted.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/2014 Medium Term Revenue and Expenditure Framework:

By category	Adjustment Budget 2012/2013	Budget Year 2013/2014	Budget Year +1 2014/2015	Budget Year+2 2015/2016
	R'000	R'000	R'000	R'000
Total operating revenue	443 318	471 881	539 881	635 500
Total Operating Expenditure	478 851	446 971	467 717	497 225
(Surplus)/Deficit	35 533	(24 910)	(72 164)	(138 275)
Total Capital Expenditure	299 435	352 455	452 272	686 007

7. Overview of Budget Funding

The budget is funded out of a number of revenue sources, which includes grants, water and sanitation service charges, investment income, vat refunds and other miscellaneous revenue. This can be viewed in more detail on table A4.

More details can also be viewed from Table A8 and supporting Table SA10, which are tables that reflect whether a budget is funded or not.

8. Budget Assumptions

In the compilation of the budget, the following influencing factors were considered:

- Normal inflationary increases and pressures;
- That the budget is both zero based, incremental and programme based;
- Inflation is 5.1% for the 2013/2014,
- A 7.5% increase as per the current wage agreement;
- That there will be no changes to the powers and functions of the District during 2013/2014 financial year;
- That more than 85 % of revenue budgeted for will be collected;
- That all DORA allocations will be received during the 2013/2014 budget year.

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

- National Treasury's guidelines and macroeconomic policy;
- Growth in the District and continued economic development;
- Efficient revenue management, which aims to ensure 85% annual collection rate for 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; and
- The iLembe District municipality's Indigent Policy and rendering of free basic service; and tariff policies of the District.

9. Contracts having future budgetary implications

The municipality currently has a contract with Siza Water, which is a 30 year agreement. This has been reflected accordingly on supporting table SA33.

10. Capital Expenditure

The proposed capital budget reflects the globular sum per capital expenditure category identified as priority areas for capital expenditure during the review of the 2013/2014 IDP and amounts to R 352 455 122 (excluding VAT).

The proposed capital budget relates to projects for which the District will be securing funding through internally generated revenue which includes vat refunds, grants and other sources of funding. Should the funding not materialise, then the capital projects cannot proceed, as prescribed by the MFMA.

An amount of R 367 497 000 will be secured through grant funding from National Department and an amount of R 30 089 333 will be secured through internally generated revenues as well as vat refunds. However a request has been made to COGTA to fund the installation of intelligent meters (R17m), which is part of the revenue enhancement strategy. If this funding suffices, the municipality will be able to build cash reserves through VAT refunds.

The following table shows Capital Grants allocation and expenditure thereof for the year 2014:

Name of Grant	Amount	Purpose/ Expenditure
Municipal Infrastructure Grant	170, 500	For the provisioning of water and sanitation projects in line with the IDP (includes an amount of R20m that will be transferred from KDM)
Rural Transport Service Grant	1, 807	Provisioning of rural transport related services in line with the MOA
Regional Bulk Infrastructure Grant	130, 000	Provisioning of bulk water infrastructure
MSIG	890	For the integrated call centre system
Sport & Recreation	2, 469	Sport infrastructure services
Municipal Water Infrastructure Grant	49, 692	For the provisioning of water infrastructure
Expanded Public Works Programme	1, 000	For the implementation of EPWP
Water Service Operating Subsidy	11, 139	For Infrastructure related projects

The above grants have been budgeted for excluding VAT and the vat refunds have also been budgeted for accordingly. These grants will be expended on providing infrastructure for basic services in the 2013/2014 financial year in line with the conditions of DoRA, Memorandum of Agreements and applicable agreements by allocating Sector Departments.

11. Proposed Tariff Structure and Operating Revenue

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

National Treasury continues to encourage municipalities to keep increases in tariffs and other charges as low as possible. However, municipalities must justify in their budget documentation all increases in excess of the 6% upper boundary of the South African Reserve Bank's inflation target. The percentage increase of Umgeni Water is far beyond the mentioned target. In 2010/2011 financial year, Umgeni Water tariff was 6.2% and the District tariff was set at 5.7%. As a result of this, the District under-recovered by 0.5% for the 2010/2011 financial year. In 2011/12 financial year, the District's tariffs were set at 7 per cent while Umngeni tariffs were set at 6.5 per cent. Again in 2012/13 financial year our tariffs were set at 8 per cent while Umngeni and other water authority were in par with the District's tariffs. Given that these tariffs are determined by external agencies, the impact they have on the municipality's water and sanitation service delivery are largely outside the control of the District.

For 2013/2014 financial year, Umngeni water tariffs are proposed at 8.3% pending the final electricity increases.

It must also be appreciated that the consumer price index "CPI", *is not a good measure of the cost increases of goods and services relevant to municipalities*. The basket of goods and services utilised for the calculation of the CPI consists of items such as food, petrol, and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of water and electricity, petrol, diesel, chemicals etc.

The current challenge facing the District is to manage the gap between cost drivers and tariffs levied. Any shortfall must be made up by either operational efficiencies or

service level reductions. Within this framework, the District has undertaken the tariff setting process relating to service charges as follows:

11.1 Sale of Water and Impact of Tariff Increases

All municipalities are facing similar challenges with regard to water supply as was the case with the electricity. As a result of that, the National Treasury is encouraging municipalities to carefully review the level and structure of their water tariffs. This will ensure that:

- Water tariffs are cost reflective and they include the cost of maintaining 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;
- That water tariffs are designed to encourage efficient and sustainable consumption;
- That water supplied is clean and drinkable.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective by 2014. Better maintenance of infrastructure, new reservoirs construction, expanded reticulation and cost reflective tariffs will ensure that the supply of water challenges are managed in future to ensure sustainability.

Furthermore, Eskom has announced an 8 per cent in bulk electricity supply. This has got an impact on the supply of water as water purification plants, reservoirs, water networks and water distribution relies heavily on electricity.

Umgeni Water is currently undertaking a critical assessment of its capital infrastructure requirements. In that regard, Umgeni Water bulk water supply tariff increase was set at 6.5 per cent in year 2011/2012. Tongaat Hulett and WSSA had set a tariff of 9.38% and 8.5% respectively in year 2011/2012. It be noted that the District under-collected in 2010/2011 financial year as the water and sanitation tariff was set at 5.7 per cent.

In view of the above and other outlined challenges, a 9.5 per cent water tariff increase is proposed, effective from the 1st of July 2013.

11.2 Sanitation and Impact of Tariff Increases

A tariff of 9.5 per cent for sanitation effective from 1 July 2013 is proposed. This is based on the input cost assumptions related to water. It should be noted that electricity costs contribute significant portion of waste water treatment input costs, therefore the higher than the CPI. The following factors also contribute to the proposed tariff increase:

- Sanitation charges are calculated according to the percentage of water discharged.
- Free sanitation will be applicable to registered indigents and the total revenue anticipated in rendering this service amounts to R 17, 2 million.

Mostly, and in view of the above assumptions, deliberations and observations, it is proposed that the District's tariff and other charges be increased as follows and be advertised to the general public for implementation with effect from 1 July 2013:

Type of Service	Proposed Tariff Increase
Water charges	9.5%
Sewer charges	9.5%
Miscellaneous tariffs	Various

Details of the amended tariffs are annexed thereto.

12. Operating Transfers and Grant Receipts

The operating grants and transfers amount to R278 320 in the 2013/2014 financial year. Below is the table of grant allocations and expenditure:

Expenditure on Grant Transfers and Grant Programme for 2013/14 year

Name of Grant	Amount	Expenditure Purpose
Equitable Share	253 386	Provisioning of basic services including indigents
Finance Management Grant	1,250	Provision of Internship program and other institutional expenses
MIG Grant Operational	23 684	This grant will fund operational requirements of infrastructure

The above grants will be spent this financial year for the purposes outlined in the memorandum of agreements and as set out in DoRA. More details can be obtained on budgetary line items as disclosed in budget supporting documentation for 2013/14.

13. Operating Expenditure Framework

In preparing the 2013/14 MTREF, the following were considered:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constrains which means that operating expenditure should not exceed operating revenue unless there are existing uncommitted cash-backed reserves to fund any shortfall or deficit;
- Funding of the budget over the medium-term as informed by section 18 and 19 of the MFMA;
- The capital programme is aligned to the renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation can be made.

Councillor and board member allowances and employee benefits

The proposed budget allocation for employee related costs for the Enterprise and the District including Councillor Allowance is R130 million for 2013/2014 MTREF. This amount includes posts as per the current organogram, critical vacant positions, notch increases as well as the current wage agreement.

The cost of living adjustment has been budgeted for at 7.15% and notch increases for 2013/14 financial year have been budgeted for at an estimated amount of R0, 4m. The salaries budget is currently sitting at 28% of the total budget.

The summary of vacant positions per department is as below:

OFFICE OF THE MUNICIPAL MANAGER			1,643,823.38
Municipal Manager	Level 0	Replacement	1,265,755.41
Audit Supervisor	Level 4	Replacement	378,067.97
CORPORATE SERVICES			1,416,386.87
Director Corporate Services	Level 1	Replacement	1,047,576.10

Senior Pollution Control Officer	Level 5	New Post	368,810.77
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CORPORATE GOVERNANCE			2,585,183.92
Director Corporate Governance	Level 1	Replacement	1,047,576.10
Disaster Operational Officer	Level 5	New Post	368,810.77
Disaster Risk Field Officer	Level 7	New Post	303,271.19
Public Relations & Media Liaison Officer	Level 5	New Post	368,810.77
Logistics Officer: Public Participation	Level 7	New Post	303,271.19
Admin Assistant	Level 10	New Post	193,443.90

FINANCE			2,313,692.70
Manager: Enterprise Risk Management	Level 3	New Post	802,295.55
Loss Control Officer	Level 5	New Post	368,810.77
Fraud & Anticorruption Officer	Level 5	New Post	368,810.77
Procurement Assistant: Performance Monitoring	Level 10	New Post	193,443.90
Procurement Assistant: Database & Document Mngt	Level 10	New Post	193,443.90
Financial Clerk: Budget	Level 10	New Post	193,443.90
Financial Clerk: Budget	Level 10	New Post	193,443.90

TECHNICAL SERVICES			2,974,380.99
Director Technical Services	Level 1	Replacement	1,047,576.10
Manager: Water Quality	Level 3	New Post	802,295.55
Technician: Biotech	Level 5	New Post	368,810.77
Technician: Chemistry	Level 5	New Post	368,810.77
Sample Collector	Level 11	New Post	193,443.90
Sample Collector	Level 11	New Post	193,443.90
TOTAL VACANT POSTS			10,933,467.87

Contracted Services

An amount for contracted services of about R59, 9 million is proposed. This amount includes the following:

- R27, 4 million in respect of the security costs,
- R4 million in relation to SALGA games,
- R10 million for the WSSA contract,
- R4, 3 million in respect of plant hire,
- R2, 7 million for disconnections and reconnections, and
- Other miscellaneous votes

Other Expenditure

The proposed budget allocation for other expenses amounts to R108, 2 million for the 2013/2014 financial year, which includes grant funded expenditure to the amount of R17, 9 million. A detailed breakdown of this cost can be viewed from the supporting Table SA1.

Other Materials

Other materials are budgeted at R21, 9 million for 2013/2014. In terms of Municipal Budgeting and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver, but an outcome of other expenditures such as remuneration, purchases of materials and contracted services. The decrease in the budget of repairs and maintenance is as a result of the replacement/refurbishment costs that have been budgeted for on the capital budget to replace/refurbish depleted pipelines and pumps.

Debt Impairment

A proposed provision for bad debts totals to R 19, 3 million. Whilst this expenditure is a non-cash flow item, it informs the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenue. This is in compliance with GRAP requirements. The bad debt provision has been calculated based on the 85% revenue collection rate that is budgeted for the 2013/2014 financial year.

Depreciation & Asset Impairment

A proposed provision for depreciation, amortisation and asset impairment of about R31, 6 million is informed by the Fixed Asset Policy of the District. It should be noted that the implementation of GRAP 17 accounting standard has brought in assets that were not previously included in the asset register.

Finance Charges

Finance charges consists primarily the repayment of interest in long-term borrowings and interest charged on vehicles that are leased and is set at R12, 1 million.

Bulk Purchases

The budget for bulk purchases is set at R55.6 million, an increase of R 2 million from prior year. (5% increase)

The following supporting schedules have been populated (where applicable) and are annexed hereto:

SA1: Supporting Detail to Budgeted Financial Performance
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SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept)

SA3: Supporting detail to Budgeted Financial Position

SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)
SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)
SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)
SA7: Measurable Performance Objectives
SA8: Performance Indicators and Benchmarks
SA9: Social, Economic and Demographic Statistics and Assumptions
SA10: Funding Measurement
SA11: Property Rates Summary
SA12a: Property Rates by category (current year)
SA12b: Property Rates by category (budget year)
SA13: Property Rates by Category
SA14: Household Bills
SA15: Investment Particulars by Type
SA16: Investment Particulars by Type
SA17: Borrowing
SA18: Transfers and Grant Receipts
SA19: Expenditure on Transfers and Grant Programme
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds
SA21: Transfers and Grants made by the Municipality
SA22: Summary Councillor and Staff Benefits
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)
SA24: Summary of Personnel Numbers
SA25: Budgeted Monthly Revenue and Expenditure
SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)
SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)
SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)
SA29: Budgeted Monthly Capital Expenditure (Standard Classification)
SA30: Budgeted Monthly Cash Flow
SA32: List of External Mechanisms
SA33: Contracts having Future Budgetary Implications
SA34a: Capital Expenditure on New Assets by Asset Class
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class
SA34c: Repairs and Maintenance Expenditure by Asset Class
SA34d: Depreciation by Asset Class
SA35: Future Financial Implications of the Capital Budget

14. Measurable Performance Objectives

The performance objectives of the significant revenue streams of the District are recommended as follows:

Area	Performance Target
Water sales	Collection ratio in excess of 85%
Sewer charges	Collection ratio in excess of 85%
Miscellaneous tariffs	Collection ratio in excess of 85%

15. Municipal Entity – Enterprise iLembe

iLembe District municipality has one municipal entity, Enterprise iLembe which focuses mostly on the local economic development within the district. The budget for the municipal entity for the 2013/2014 financial year is R 16 million. It must be noted that the municipality has to submit a consolidated budget together with the entity.

16. Service Agreements

Adequate provision has been made on the operational budget to meet the expected expenditure for the following significant service providers:

Supplier	Nature of Service
CICS (Pty) Ltd	Software maintenance contract
Indwe Risk Services	Short-term insurance
KwaDukuza Municipality	Electricity
Telkom	Tele-communication
Siza Water	Water and sewer
Umgeni Water	Water
Debis Fleet Management	Lease of vehicle
Isidingo Security Services	Provision of security for municipal buildings and infrastructure
WSSA	Water
Tempest Hire	Hire of vehicles

17. Budget Related Policies

The following proposed budget related policies annexed hereto (Annexure) are being tabled, as consideration has been given to them in the preparation of the budget. These policies will have to be work-shopped at full Council. These policies will have to be adopted for the 2013/14 financial year:

- Tariff policy
- Fixed Assets Management Policy
- Banking, Cash Management & Investments Policy
- Inventory Management Policy
- Indigent Management Policy
- Petty Cash Policy
- Credit Control & Debt Collection Policy
- Supply Chain Management Policy
- Virement Policy
- Unauthorized, Irregular, Fruitless & Wasteful Expenditure Policy
- Budget Policy
- Customer Care and Management Policy
- Borrowing Policy
- Funding and Reserves Policy
- Long Term Financial Planning
- Infrastructure, Investments and Capital Projects

17.1 Overview of Budget Related Policies

Listed below is a brief description of the budget-related policies. The policies are attached as an Annexure.

17.1.1 Supply Chain Management Policy

The comprehensive Supply Chain Management Policy governs, inter alia, the procurement of goods and services; disposal of goods and selecting contractors to aid the Municipality in service delivery. This policy sets out the procedures that must be followed for the above activities in order to comply with all relevant legislation effectively.

17.1.2 Fixed Asset Management Policy

The Fixed Asset Management Policy governs the acquisition, utilisation, control, maintenance and disposal of assets of IDM. This policy ensures that assets are managed in an economical, effective and efficient manner throughout their life cycles, to achieve the maximum level of service.

17.1.3. Credit Control & Debt Collection Policy

The Credit Control & Debt Collection Policy, adopted by Council, focuses on all outstanding debt and aims to promote a culture of good payment habits amongst debtors. Debtors have a responsibility towards the payment of their accounts. This policy implements an appropriate, innovative system of debt collection, which is also cost-effective. The aim of this policy is to ensure that debt is collected in the shortest possible time, without any interference in the process, thereby reducing all municipal debt.

The Credit Control & Debt Collection Policy ensures a sensitive, transparent and equitable approach to debt recovery. It prescribes methods to effectively and efficiently deal with those who default on payments, whilst taking indigent consumers into consideration and keeping costs to a minimum.

17.1.4 Funding & Reserves Policy

The Funding & Reserves Policy is aimed at ensuring that the IDM procures sufficient and cost-effective funding to achieve its capital expenditure objectives in an optimum manner. This policy must be adhered to in the procurement of funding, whilst considering the maturity profile of IDM's assets and liabilities.

This policy sets out the assumptions and methodology for estimating:

- Revenue;
- Revenue that will not be collected;
- Proceeds from the disposal of assets;
- Proceeds from borrowings; and
- Funds to be set aside in Reserves (excluding Reserves held in order to comply with GRAP standards)

17.1.5 Cash Management & Investment Policy

The Investment & Cash Management Policy ensures that all investments are made in an effective and efficient manner and generate the best return for IDM. This policy ensures that all investments made take into account the preservation and safety of the principal and appropriate liquidity.

17.1.6 Virement Policy

The Virement Policy is in place to ensure good budgeting practice, effective financial management and improved budgetary controls. This policy establishes a framework for managers to administer their budgets successfully and remain within limitations.

17.1.7 Long Term Financial Planning

A policy has been developed on the Long term financial planning of the Municipality to achieve IDM's 2027 vision. Council reviews all budget-related policies annually. These policies are in compliance with all relevant legislation.

17.1.8 Indigent Management Policy

The Indigent Policy ensures that basic services are provided by IDM to all indigent members of its community in a sustainable manner, within the Council's financial capacity. Indigent households, in terms of this policy, qualify for free basic water (10kl) and sewer. All conditions stated in this policy must be met before a household may be registered as "Indigent". Households are required to formally apply for relief and must register each year for indigent support. The prescribed documentation is available from IDM Offices. IDM currently has revenue desks to also assist with the process of registration; this is also done at municipal offices.

17.1.9 Tariff Policy

The Tariff Policy is the policy for levying fees; rates or taxes for the municipal services provided by IDM. Tariff calculations are based on the nature of the service provided and treat all users of municipal services equally, by ensuring that consumers pay in proportion to the amount of services consumed. This policy covers the Tariff Determination Process and also the Classification and Pricing Strategies of Services. It highlights the fact that all proposed tariffs are presented to the community of during the Council's consultation process in respect of the MTREF. The aims of this policy are:

- to promote local economic development' growth and competitiveness
- to cater for the indigent households whilst keeping rates affordable
- to ensure financial sustainability of service delivery

This Policy complies with the MSA.

17.1.10 Borrowing Policy

The Borrowings Policy establishes a framework for incurring debt. It must be noted, however, that IDM does not raise any short-term debt. The guidelines provided in this policy ensure that IDM adheres to all statutory requirements regarding long-term debt. This policy aims to obtain funds at the lowest possible interest rates, and with minimum risk.

17.1.11 Budget Policy

The Budget Policy sets out the principles followed by IDM in drafting the MTREF. This policy covers the responsibilities of the Mayor; the MM; the CFO and other senior managers in preparing the MTREF. The operating and capital budget; budget funding; budget transfers; unavoidable expenditure and the budget preparation process are covered extensively.

17.1.12 Infrastructure, Investments & Capital Projects

This policy deals with investments in Infrastructure and Capital Projects to address the backlogs in service delivery as well as to promote economic growth within iLembe and surroundings.

17.1.13 Inventory Management Policy

The policy aims to achieve the following objectives which are to:-

- a) Provide guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory.
- b) Procure inventory in line with the established procurement principles contained in the Municipality's Supply Chain Management Policy.
- c) Eliminate any potential misuse of inventory and possible theft.

17.1.14 Petty Cash Policy

This policy aims to regulate the use of Petty Cash Float within IDM and to ensure that in disbursing petty cash funds the Municipality is within the ambit of Municipal Finance Management Act (MFMA).

17.1.15 Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy

The objectives of this policy includes amongst other things:

- (a) Emphasising the accountability of employees ;

- (b) Ensuring that employees have a clear and comprehensive understanding of the procedures they must follow when dealing with unauthorised, irregular or fruitless and wasteful expenditure;
- (c) Ensuring that resources made available to employees are utilised efficiently, effectively, economically and for authorised official purposes;
- (d) Ensuring that the Municipality's resources are managed in compliance with the MFMA, the Municipal Regulations and other relevant legislation,
- (e) Ensure that irregular, unauthorised or fruitless and wasteful expenditure is detected, processed, recorded, and reported timeously.

17.1.16 Customer Care & Management Policy

Through this policy the municipality's aim is to ensure that a customer will be able to contact the municipality conveniently and will be treated courteously, promptly and fairly. The customer will receive a clear response to any service request or enquiry within a stated period of time.

18. Service Delivery & Budget Implementation Plan (SDBIP)

The SDBIP can only be finalized once the budget is approved and adopted by Council. Therefore it will be tabled by the Mayor 28 days after approval of budget, in terms of the Municipal Finance Management Act.

19. Public Consultation and Publication of 2013/14 Proposed Budget

In terms of section 22 of the MFMA and in accordance with chapter 4 of the Municipal Systems Act, the Accounting Officer of the municipality must make public the draft annual budget, invite local community to submit representations in connection with the budget.

After the budget was tabled in March, public participation meetings were set in order to allow the communities and other stakeholders to comment on the draft budget and to allow the Mayor of the District the opportunity to respond to such inputs.

Comments on the draft budget were received from Provincial Treasury and a copy with responses has been attached hereto.

Once the budget is adopted, it will also be submitted to National and Provincial Treasury as per the requirements of the MFMA.

20. CONSULTATIONS

- Chief Financial Officer & The Accounting Officer
- His Worship, the Mayor, Cllr S.W Mdabe
- All Directorates
- The National Treasury & The Provincial Treasury

21. RESOLUTIONS/RECOMMENDATIONS

It is recommended **THAT**

- Council consider and adopt the DRAFT operational and capital budget for the 2013/2014 and ensuing budget for 2014/2015 and 2015/2016 financial years, copies of which are attached hereto, in terms of chapter 4, section 16 of the Municipal Finance Management Act No 56 of 2003.

It should be noted that in respect of Capital Expenditure Estimates:

- In instances where information has been provided in terms of Section 19(2) (b) of the Municipal Finance Management Act No.56 of 2003, the consideration and adoption of capital budget constitutes projects consideration for the specific projects as reflected in the detailed capital budget. Where information in terms of section 19(2)(b) is not provided, specific project approval be sought from council during the course of the year.
- That Council consider and adopt the amendments to its Tariffs of Charges as depicted on the schedule annexed hereto and marked as annexure E and that these tariffs come into operation on 1 July 2013.
- That the amended policies attached hereto be noted and approval be subjected to the policies being taken to the relevant portfolio committees.
 - Tariff policy
 - Fixed Assets Management Policy
 - Banking, Cash Management & Investments Policy
 - Inventory Management Policy
 - Indigent Management Policy
 - Petty Cash Policy
 - Virement Policy
 - Borrowing Policy

- That in compliance with section 22 of the MFMA, the budgets be published in the local press, it being noted that Council's department of Corporate Governance will attend to these aspects.
- It be noted that the Accounting Officer of the municipality will submit to the Mayor the draft SDBIP for 2013/2014 MTREF no later than fourteen days after the final approval of the District budget for 2013/2014 financial year.



.....
SIGNATURE OF AUTHOR

SUPPORTED / NOT SUPPORTED at KwaDukuza on the 21... of May... 2013.



.....
CHIEF FINANCIAL OFFICER'S SIGNATURE

.....
ACCOUNTING OFFICER'S SIGNATURE

ANNEXURE A

DC29 iLembe - Contact Information	
A. GENERAL INFORMATION	
Municipality	DC29 iLembe
Grade	Four
Province	KZN KWAZULU-NATAL
Web Address	www.ilembe.gov.za
e-mail Address	
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	P.O Box 1788
City / Town	KwaDukuza
Postal Code	4450
Street address	
Building	Ilembe House
Street No. & Name	59/61 Mahatma Chandhi Street
City / Town	KwaDukuza
Postal Code	4450
General Contacts	
Telephone number	032 437 9300
Fax number	032 437 9584
C. POLITICAL LEADERSHIP	
Speaker:	
Name	THOKOZANI MSWELI
Telephone number	032 437 9402
Cell number	071 712 1771
Fax number	032 437 9585
E-mail address	thokozani.msweli@ilembe.gov.za
Secretary/PA to the Speaker:	
Name	NONDUMISO NZUZA
Telephone number	032 437 9338
Cell number	072 547 7821
Fax number	032 437 9587
E-mail address	nondumiso.nzuza@ilembe.gov.za
Mayor/Executive Mayor:	
Name	WELCOME VUKANI MDABE
Telephone number	032 437 9409
Cell number	083 760 8868
Fax number	032 437 9587
E-mail address	sibusiso.mdabe@ilembe.gov.za
Secretary/PA to the Mayor/Executive Mayor:	
Name	PHILLY GCABASHE
Telephone number	032 437 9401
Cell number	083 766 3722
Fax number	032 437 9587
E-mail address	philly@ilembe.gov.za
Deputy Mayor/Executive Mayor:	
Name	DOLLY SHANDU
Telephone number	032 437 9404
Cell number	071 268 0607
Fax number	032 437 9585
E-mail address	dolly.shandu@ilembe.gov.za
Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	PHILLY GCABASHE
Telephone number	032 437 9401
Cell number	083 766 3722
Fax number	032 437 9587
E-mail address	philly@ilembe.gov.za
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
Name	MIKE DAVID NEWTON - ACTING
Telephone number	032 437 9500
Cell number	083 301 5278
Fax number	032 437 9588
E-mail address	mike.newton@ilembe.gov.za
Secretary/PA to the Municipal Manager:	
Name	SALORA PILLAY
Telephone number	032 437 9501
Cell number	
Fax number	032 437 9587
E-mail address	salora.pillay@ilembe.gov.za
Chief Financial Officer	
Name	NOSIPHO MBA
Telephone number	032 437 9503
Cell number	083 260 9176
Fax number	086 572 9848
E-mail address	nosipho.mba@ilembe.gov.za
Secretary/PA to the Chief Financial Officer	
Name	THANDA MAYISE
Telephone number	032 437 9337
Cell number	078 307 9003
Fax number	086 572 9848
E-mail address	thanda.mayise@ilembe.gov.za
Official responsible for submitting financial information	
Name	SINEGUGU MTHEMBU
Telephone number	032 437 9356
Cell number	071 855 0673
Fax number	032 437 9584
E-mail address	snegugu.mthembu@ilembe.gov.za

DC29 iLembe - 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
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	97,234	92,197	95,733	108,625	110,448	110,448	110,448	106,602	118,836	131,872
Investment revenue	6,112	6,876	7,492	6,706	6,706	6,706	6,706	6,600	7,260	8,059
Transfers recognised - operational	203,387	215,554	273,140	278,352	296,178	296,178	296,178	278,320	316,972	360,554
Other own revenue	34,578	26,366	28,416	34,880	29,986	29,986	29,986	80,359	96,813	135,014
Total Revenue (excluding capital transfers and contributions)	341,311	340,994	404,690	428,563	443,318	443,318	443,318	471,881	539,881	635,500
Employee costs	73,109	83,366	97,162	106,909	114,763	114,763	114,763	122,882	128,796	138,999
Remuneration of councillors	5,519	5,347	5,955	6,820	6,888	6,888	6,888	7,189	7,732	8,338
Depreciation & asset impairment	20,047	19,626	24,068	33,360	34,060	34,060	34,060	31,600	32,100	32,836
Finance charges	9,840	12,363	10,984	9,000	11,000	11,000	11,000	12,100	11,800	12,200
Materials and bulk purchases	63,667	59,330	72,115	92,609	87,958	87,958	87,958	77,619	84,833	92,844
Transfers and grants	-	-	48,811	11,910	40,131	40,131	40,131	26,040	27,465	29,636
Other expenditure	226,841	162,027	137,079	165,876	184,051	184,051	184,051	169,541	174,992	182,371
Total Expenditure	399,023	342,059	356,173	428,484	478,851	478,851	478,851	446,971	467,717	497,225
Surplus/(Deficit)	(57,712)	(1,065)	8,517	79	(35,533)	(35,533)	(35,533)	24,910	72,164	138,275
Transfers recognised - capital	143,783	128,334	182,798	165,373	205,016	205,016	205,016	208,331	187,886	348,205
Contributions recognised - capital & contributed asset	-	-	-	56,576	100,000	100,000	100,000	114,035	254,386	334,356
Surplus/(Deficit) after capital transfers & contributions	86,071	127,269	191,315	222,028	269,483	269,483	269,483	347,276	514,436	820,836
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	86,071	127,269	191,315	222,028	269,483	269,483	269,483	347,276	514,436	820,836
Capital expenditure & funds sources										
Capital expenditure	152,646	140,438	228,508	262,933	299,285	299,285	299,285	352,455	452,272	686,007
Transfers recognised - capital	143,783	128,334	196,937	165,373	177,149	177,149	177,149	208,331	187,067	347,356
Public contributions & donations	-	-	-	56,576	87,719	87,719	87,719	114,035	254,386	327,803
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8,863	12,103	32,250	40,984	34,416	34,416	34,416	30,089	10,819	10,848
Total sources of capital funds	152,646	140,438	229,188	262,933	299,285	299,285	299,285	352,455	452,272	686,007
Financial position										
Total current assets	146,717	146,413	89,430	135,712	117,051	117,051	117,051	105,343	104,006	110,777
Total non current assets	632,419	752,901	950,134	869,507	1,159,655	1,159,655	1,159,655	1,534,177	2,021,794	2,774,753
Total current liabilities	165,013	146,460	118,124	124,602	75,670	75,670	75,670	56,273	60,021	63,797
Total non current liabilities	111,820	108,825	108,568	114,452	99,048	99,048	99,048	96,365	93,204	89,929
Community wealth/Equity	502,303	644,029	823,990	766,166	1,101,987	1,101,987	1,101,987	1,486,883	1,972,575	2,731,803
Cash flows										
Net cash from (used) operating	161,793	139,253	177,111	229,575	287,359	287,359	287,359	370,455	457,098	698,235
Net cash from (used) investing	(153,591)	(142,058)	(230,338)	(219,111)	(276,034)	(276,034)	(276,034)	(354,032)	(453,736)	(694,025)
Net cash from (used) financing	2,819	(1,079)	(3,034)	(2,044)	(2,238)	(2,238)	(2,238)	(2,530)	(2,850)	(3,210)
Cash/cash equivalents at the year end	92,190	88,306	32,046	70,420	41,133	41,133	41,133	55,026	55,539	56,539
Cash backing/surplus reconciliation										
Cash and investments available	108,002	105,552	50,728	90,061	71,144	71,144	71,144	77,119	78,595	81,059
Application of cash and investments	134,217	113,556	82,096	44,669	25,247	25,247	25,247	32,856	41,085	43,232
Balance - surplus (shortfall)	(26,215)	(8,004)	(31,367)	45,372	45,897	45,897	45,897	44,263	37,510	37,827
Asset management										
Asset register summary (WDV)	616,310	735,369	931,451	849,761	1,139,639	1,139,639	1,439,404	1,439,404	1,881,989	2,553,852
Depreciation & asset impairment	20,047	19,626	24,068	33,360	34,060	34,060	31,600	31,600	32,100	32,836
Renewal of Existing Assets	-	20,084	-	1,880	1,621	1,621	1,621	11,700	16,600	44,000
Repairs and Maintenance	20,673	14,459	20,400	37,661	34,921	34,921	21,930	21,930	23,575	25,461
Free services										
Cost of Free Basic Services provided	20,602	18,936	23,278	27,875	27,912	27,994	26,809	26,809	27,353	28,587
Revenue cost of free services provided	18,208	18,892	9,472	21,265	26,999	26,999	16,555	16,555	17,175	12,797
Households below minimum service level										
Water:	51	50	50	24	24	24	19	19	11	8
Sanitation/sewerage:	59	53	53	39	33	33	33	33	28	24
Energy:	15	15	15	15	15	15	16	16	16	-
Refuse:	6	6	6	6	9	9	10	10	10	-

DC29 iLembe - 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
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		379,667	207,565	240,570	395,260	162,146	162,146	169,739	193,225	220,179
Executive and council		340	4,078	799	40,425	41,555	41,555	43,598	49,643	56,754
Budget and treasury office		379,135	202,919	238,432	309,499	74,114	74,114	77,441	88,043	99,810
Corporate services		192	567	1,338	45,336	46,477	46,477	48,700	55,539	63,615
<i>Community and public safety</i>		-	2,952	4,782	4,800	4,800	4,800	877	-	-
Community and social services		-	2,952	4,782	4,800	4,800	4,800	877	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	37,835	29,615	8,384	44,305	44,305	28,599	29,097	32,307
Planning and development		-	37,835	29,615	8,384	41,581	41,581	16,013	14,867	15,985
Road transport		-	-	-	-	2,725	2,725	1,585	1,860	1,895
Environmental protection		-	-	-	-	-	-	11,000	12,570	14,428
<i>Trading services</i>		105,427	220,977	312,522	242,068	537,082	537,082	595,033	759,831	1,065,574
Electricity		-	-	-	-	-	-	-	-	-
Water		91,120	187,054	257,431	188,076	464,835	464,835	517,415	698,008	1,000,568
Waste water management		14,307	33,923	55,091	53,992	72,247	72,247	77,618	61,823	65,006
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	485,094	469,329	587,489	650,512	748,334	748,334	794,247	982,153	1,318,061
Expenditure - Standard										
<i>Governance and administration</i>		167,335	80,400	110,212	138,610	147,676	147,676	160,031	169,444	182,905
Executive and council		22,789	29,871	35,114	44,195	53,897	53,897	60,757	65,121	70,317
Budget and treasury office		93,091	21,117	32,837	40,233	37,582	37,582	37,973	39,361	42,516
Corporate services		51,455	29,412	42,260	54,382	56,197	56,197	61,300	64,963	70,072
<i>Community and public safety</i>		10,323	9,196	-	7,541	10,792	10,792	8,123	8,732	9,431
Community and social services		10,323	-	-	7,541	10,792	10,792	8,123	8,732	9,431
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	9,196	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32,359	25,640	28,786	14,662	45,313	45,313	33,470	34,221	37,613
Planning and development		32,313	25,370	28,786	14,662	45,313	45,313	21,284	20,376	21,808
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		46	270	-	-	-	-	12,186	13,845	15,805
<i>Trading services</i>		189,006	226,823	257,176	267,471	275,069	275,069	245,348	255,319	267,276
Electricity		-	-	-	-	-	-	-	-	-
Water		130,808	196,428	215,909	224,301	230,974	230,974	207,802	215,331	224,088
Waste water management		58,198	30,395	41,266	43,170	44,095	44,095	37,546	39,989	43,188
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	399,023	342,059	396,173	428,484	478,851	478,851	446,971	467,717	497,225
Surplus/(Deficit) for the year		86,071	127,269	191,315	222,028	269,483	269,483	347,276	514,436	820,836

DC29 iLembe - 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										
Vote 1 - BUDGET & TREASURY	1	379,134	202,918	238,432	309,499	74,114	74,114	125,888	153,455	199,142
Vote 2 - CORPORATE SERVICES		192	567	1,338	45,336	46,477	46,477	56,919	67,291	77,195
Vote 3 - CORPORATE GOVERNANCE		340	7,030	799	33,056	34,186	34,186	28,496	32,564	37,375
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	12,169	12,169	12,169	12,936	14,783	16,567
Vote 5 - PLANNING & DEVELOPMENT		-	37,835	29,615	8,384	41,581	41,581	16,013	14,667	15,965
Vote 6 - TECHNICAL SERVICES		165,428	218,716	98,333	212,772	256,121	206,121	204,429	230,493	260,026
Vote 7 - TECHNICAL SERVICES		-	2,262	218,971	29,286	333,666	333,666	347,565	468,900	711,369
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	485,094	469,329	587,489	650,512	748,334	748,334	794,247	982,153	1,318,061
Expenditure by Vote to be appropriated										
Vote 1 - BUDGET & TREASURY	1	93,091	21,117	32,837	40,233	37,582	37,582	37,973	39,361	42,516
Vote 2 - CORPORATE SERVICES		51,501	29,682	42,260	54,382	56,197	56,197	73,486	78,808	85,877
Vote 3 - CORPORATE GOVERNANCE		28,582	34,072	29,064	44,975	57,434	57,434	60,559	65,283	70,493
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		4,530	4,995	6,050	6,761	7,256	7,256	8,321	8,570	9,255
Vote 5 - PLANNING & DEVELOPMENT		32,313	26,170	28,786	14,662	45,313	45,313	21,284	20,376	21,808
Vote 6 - TECHNICAL SERVICES		189,096	223,912	226,039	236,463	244,677	244,677	218,464	226,165	235,790
Vote 7 - TECHNICAL SERVICES		-	2,111	31,137	31,008	30,392	30,392	26,884	29,154	31,486
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	399,023	342,059	396,173	428,484	478,851	478,851	446,971	467,717	497,225
Surplus/(Deficit) for the year	2	86,071	127,269	191,315	222,028	269,483	269,483	347,276	514,436	820,836

DC29 iLembe - 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
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	83,633	76,169	77,601	90,115	96,115	90,115	90,115	86,494	94,610	104,982
Service charges - sanitation revenue	2	13,601	16,029	16,181	17,252	17,252	17,252	17,252	17,298	19,323	21,446
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other				1,951	1,258	3,081	3,081	3,081	2,810	4,903	5,443
Rental of facilities and equipment		123	98	108	119	82	82	82	287	299	319
Interest earned - external investments		6,112	6,876	7,402	6,706	6,706	6,706	6,706	6,600	7,260	8,059
Interest earned - outstanding debtors		17,351	18,486	20,848	22,429	16,418	16,418	16,418	16,760	19,685	21,850
Dividends received											
Fines											
Licences and permits											
Agency services		1,128	1,180	1,237	1,296	1,390	1,399	1,390	1,515	1,667	1,850
Transfers recognised - operational		203,387	215,554	273,140	278,352	296,178	296,178	296,178	278,320	316,972	360,554
Other revenue	2	13,873	6,309	6,222	11,036	12,097	12,097	12,097	61,797	75,163	110,995
Gains on disposal of PPE		2,102	294								
Total Revenue (excluding capital transfers and contributions)		341,311	340,994	404,690	428,563	443,318	443,318	443,318	471,881	539,881	635,500
Expenditure By Type											
Employee related costs	2	73,109	83,366	97,162	108,909	114,763	114,763	114,763	122,882	128,796	138,999
Remuneration of councillors		5,519	5,347	5,955	6,820	6,888	6,888	6,888	7,189	7,732	8,338
Debt impairment	3	74,091	47,377	43,601	26,842	25,373	25,373	25,373	19,346	14,187	7,874
Depreciation & asset impairment	2	20,047	19,626	24,068	33,360	34,060	34,060	34,060	31,600	32,100	32,836
Finance charges		9,840	12,363	10,984	9,000	11,000	11,000	11,000	12,100	11,800	12,200
Bulk purchases	2	42,994	44,871	51,715	54,948	53,037	53,037	53,037	55,689	61,258	67,384
Other materials	8	20,673	14,459	20,400	37,661	34,921	34,921	34,921	21,930	23,575	25,461
Contracted services		7,312	8,147	10,710	40,729	54,951	54,951	54,951	59,973	64,468	69,626
Transfers and grants		-	-	48,811	11,910	40,131	40,131	40,131	26,040	27,465	29,636
Other expenditure	4, 5	144,909	106,503	82,674	98,305	103,727	103,727	103,727	90,222	96,336	104,871
Loss on disposal of PPE		530		93							
Total Expenditure		399,023	342,059	396,173	428,484	478,851	478,851	478,851	446,971	467,717	497,225
Surplus/(Deficit)		(57,712)	(1,065)	8,517	79	(35,533)	(35,533)	(35,533)	24,910	72,164	138,275
Transfers recognised - capital		143,783	128,334	182,798	165,373	205,016	205,016	205,016	208,331	187,886	348,205
Contributions recognised - capital	6	-	-	-	56,576	100,000	100,000	100,000	114,035	254,386	334,356
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		86,071	127,269	191,315	222,028	269,483	269,483	269,483	347,276	514,436	820,836
Taxation											
Surplus/(Deficit) after taxation		86,071	127,269	191,315	222,028	269,483	269,483	269,483	347,276	514,436	820,836
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		86,071	127,269	191,315	222,028	269,483	269,483	269,483	347,276	514,436	820,836
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		86,071	127,269	191,315	222,028	269,483	269,483	269,483	347,276	514,436	820,836

DC29 iLembe - 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
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - BUDGET & TREASURY		1,892	501	1,179	17,300	10,263	10,263	10,263	17,000	10,000	10,000
Vote 2 - CORPORATE SERVICES		3,993	216	2,344	5,526	8,026	8,026	8,026	7,096	819	848
Vote 3 - CORPORATE GOVERNANCE		831	4,151	3,839	7,058	6,191	6,191	6,191	2,404	-	-
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		127	20	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & DEVELOPMENT		8,528	20,197	14,139	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES		137,273	115,352	207,686	233,048	274,804	274,804	274,804	325,955	441,453	675,159
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		152,646	140,438	229,188	262,933	299,285	299,285	299,285	352,455	452,272	686,007
Total Capital Expenditure - Vote		152,646	140,438	229,188	262,933	299,285	299,285	299,285	352,455	452,272	686,007
Capital Expenditure - Standard											
Governance and administration		6,753	4,842	6,683	22,826	18,289	18,289	18,289	24,096	10,819	10,848
Executive and council		868	4,125	3,839	-	-	-	-	-	-	-
Budget and treasury office		1,892	501	1,179	17,300	10,263	10,263	10,263	17,000	10,000	10,000
Corporate services		3,993	216	1,664	5,526	8,026	8,026	8,026	7,096	819	848
Community and public safety		91	46	-	7,058	6,191	6,191	6,191	22,553	2,296	2,411
Community and social services		-	46	-	7,058	6,191	6,191	6,191	3,282	-	-
Sport and recreation		91	-	-	-	-	-	-	19,271	2,296	2,411
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8,528	20,197	14,139	-	2,725	2,725	2,725	1,585	1,860	1,895
Planning and development		8,528	20,197	14,139	-	2,725	2,725	2,725	1,585	1,860	1,895
Road transport		-	-	-	-	2,725	2,725	2,725	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		137,273	115,353	207,686	231,273	272,080	272,080	272,080	304,222	437,297	670,854
Electricity		-	-	-	-	-	-	-	-	-	-
Water		113,448	102,660	191,793	207,605	233,612	233,612	233,612	245,345	424,902	650,968
Waste water management		23,825	12,692	15,894	23,668	38,468	38,468	38,468	58,876	12,396	19,886
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	1,776	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	152,646	140,438	228,508	262,933	299,285	299,285	299,285	352,455	452,272	686,007
Funded by:											
National Government		118,597	112,592	196,937	165,373	146,320	146,320	146,320	188,621	184,771	344,946
Provincial Government		25,186	15,743	-	-	16,794	16,794	16,794	2,166	2,296	2,411
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	14,035	14,035	14,035	17,544	-	-
Transfers recognised - capital	4	143,783	128,334	196,937	165,373	177,149	177,149	177,149	208,331	187,067	347,356
Public contributions & donations	5	-	-	-	56,576	87,719	87,719	87,719	114,035	254,386	327,803
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		8,863	12,103	32,250	40,984	34,416	34,416	34,416	30,089	10,819	10,848
Total Capital Funding	7	152,646	140,438	229,188	262,933	299,285	299,285	299,285	352,455	452,272	686,007

DC29 iLembe - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS											
Current assets											
Cash		24,850	12,448	8,770	9,240	10,240	10,240	10,240	5,229	22,088	12,690
Call investment deposits	1	67,346	75,859	23,276	61,180	40,888	40,888	40,888	50,297	33,451	43,849
Consumer debtors	1	40,066	43,332	45,522	43,404	53,624	53,624	53,624	37,470	36,030	41,668
Other debtors		8,228	8,634	6,834	15,740	6,387	6,387	6,387	6,770	7,177	7,607
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	6,232	6,141	5,028	6,148	5,911	5,911	5,911	5,577	5,261	4,963
Total current assets		146,717	146,413	89,430	135,712	117,051	117,051	117,051	105,343	104,006	110,777
Non current assets											
Long-term receivables		297	287	-	106	-	-	-	-	-	-
Investments		15,812	17,245	18,682	19,641	20,015	20,015	20,015	21,593	23,057	24,521
Investment property		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	615,736	734,779	929,511	849,557	1,136,953	1,136,953	1,136,953	1,509,229	1,994,697	2,745,787
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	1,000	1,000	1,000	1,500	2,000	2,200
Intangible		575	590	1,940	204	1,687	1,687	1,687	1,855	2,041	2,245
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		632,419	752,901	950,134	869,507	1,159,655	1,159,655	1,159,655	1,534,177	2,021,794	2,774,753
TOTAL ASSETS		779,136	899,314	1,039,564	1,005,219	1,276,706	1,276,706	1,276,706	1,639,520	2,125,800	2,885,529
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	5,608	6,225	7,237	5,936	2,533	2,533	2,533	2,850	3,300	3,600
Consumer deposits		2,503	2,785	3,037	3,074	3,333	3,333	3,333	3,643	3,954	4,265
Trade and other payables	4	156,902	137,451	103,147	81,290	65,686	65,686	65,686	45,415	48,140	51,028
Provisions		-	4,703	-	34,302	4,118	4,118	4,118	4,365	4,627	4,905
Total current liabilities		165,013	146,460	118,124	124,602	75,670	75,670	75,670	56,273	60,021	63,797
Non current liabilities											
Borrowing		109,271	105,624	98,722	103,032	89,774	89,774	89,774	86,534	82,784	78,884
Provisions		2,550	3,201	9,845	11,420	9,274	9,274	9,274	9,830	10,420	11,045
Total non current liabilities		111,820	108,825	108,567	114,452	99,048	99,048	99,048	96,365	93,204	89,929
TOTAL LIABILITIES		276,833	255,285	226,692	239,054	174,719	174,719	174,719	152,637	153,225	153,727
NET ASSETS	5	502,303	644,029	812,872	766,166	1,101,987	1,101,987	1,101,987	1,486,883	1,972,575	2,731,803
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		502,303	644,029	823,990	766,166	1,101,987	1,101,987	1,101,987	1,486,883	1,972,575	2,731,803
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	502,303	644,029	823,990	766,166	1,101,987	1,101,987	1,101,987	1,486,883	1,972,575	2,731,803

DC29 iLembe - 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		87,334	77,295	84,025	110,623	98,144	98,144	98,144	106,186	102,539	120,108
Government - operating	1	203,387	215,554	245,755	268,302	280,029	280,029	280,029	278,320	316,972	360,554
Government - capital	1	163,981	128,693	210,183	204,919	301,357	301,357	301,357	370,813	529,095	805,137
Interest		6,112	6,876	7,402	6,706	19,580	19,580	19,580	6,600	7,260	8,059
Dividends											
Payments											
Suppliers and employees		(289,181)	(276,802)	(359,270)	(351,975)	(368,680)	(368,680)	(368,680)	(354,079)	(460,286)	(554,608)
Finance charges		(9,840)	(12,363)	(10,984)	(9,000)	(11,000)	(11,000)	(11,000)	(12,100)	(11,800)	(12,200)
Transfers and Grants	1					(32,081)	(32,081)	(32,081)	(25,284)	(26,682)	(28,816)
NET CASH FROM/(USED) OPERATING ACTIVITIES		161,793	139,253	177,111	229,575	287,359	287,359	287,359	370,455	457,098	698,235
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		601									
Decrease (increase) in non-current debtors											
Decrease (increase) other non-current receivables		13	10	287							
Decrease (increase) in non-current investments		(1,465)	(1,433)	(1,437)	(1,164)	(1,333)	(1,333)	(1,333)	(1,577)	(1,464)	(1,464)
Payments											
Capital assets		(152,740)	(140,834)	(229,188)	(217,947)	(274,701)	(274,701)	(274,701)	(352,455)	(452,272)	(692,561)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(153,591)	(142,058)	(230,338)	(218,111)	(276,034)	(276,034)	(276,034)	(354,032)	(453,736)	(694,025)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans				680							
Borrowing long term/refinancing		7,523	2,839	(1,591)							
Increase (decrease) in consumer deposits		357	282	253	400	311	311	311	320	350	390
Payments											
Repayment of borrowing		(5,061)	(4,199)	(2,375)	(2,444)	(2,549)	(2,549)	(2,549)	(2,850)	(3,200)	(3,600)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,819	(1,079)	(3,034)	(2,044)	(2,238)	(2,238)	(2,238)	(2,530)	(2,850)	(3,210)
NET INCREASE/ (DECREASE) IN CASH HELD		11,021	(3,884)	(56,260)	8,420	9,087	9,087	9,087	13,893	512	1,000
Cash/cash equivalents at the year begin:	2	81,169	92,190	88,306	62,000	32,046	32,046	32,046	41,133	55,026	55,539
Cash/cash equivalents at the year end:	2	92,190	88,306	32,046	70,420	41,133	41,133	41,133	55,026	55,539	56,539

DC29 iLembe - 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	92,190	88,306	32,046	70,420	41,133	41,133	41,133	56,026	55,539	56,539
Other current investments > 90 days		0	0	0	0	9,995	9,995	9,995	500	(0)	0
Non current assets - Investments	1	15,812	17,245	18,682	19,641	20,015	20,015	20,015	21,593	23,057	24,521
Cash and investments available:		108,002	105,552	50,728	90,061	71,144	71,144	71,144	77,119	78,595	81,059
Application of cash and investments											
Unspent conditional transfers		64,744	52,030	33,473	28,451	22,842	22,842	22,842	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	53,662	44,280	29,940	(3,403)	(7,611)	(7,611)	(7,611)	11,263	18,028	18,712
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	15,812	17,245	18,682	19,641	10,015	10,015	10,015	21,593	23,057	24,521
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		134,217	113,556	82,096	44,689	25,247	25,247	25,247	32,856	41,085	43,232
Surplus(shortfall)		(26,215)	(8,004)	(31,367)	45,372	45,897	45,897	45,897	44,263	37,510	37,827

DC29 iLembe - 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
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	152,646	120,354	229,188	261,053	297,664	297,664	340,755	435,672	642,007
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		113,448	86,325	191,435	206,105	232,551	232,551	238,253	413,802	622,468
Infrastructure - Sanitation		23,825	8,944	15,894	23,668	38,418	38,418	55,276	6,896	4,386
Infrastructure - Other		-	-	358	1,776	2,725	2,725	2,085	1,860	1,895
Infrastructure		137,273	95,269	207,686	231,549	273,693	273,693	295,614	422,557	628,749
Community		91	46	-	7,058	6,191	6,191	19,271	2,296	2,411
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	15,281	25,039	19,837	22,446	17,779	17,779	21,565	10,000	10,000
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	1,664	-	-	-	4,005	819	848
Total Renewal of Existing Assets	2	-	20,084	-	1,880	1,621	1,621	11,700	16,600	44,000
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	16,335	-	1,500	1,061	1,061	11,400	16,600	44,000
Infrastructure - Sanitation		-	3,749	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	20,084	-	1,500	1,061	1,061	11,400	16,600	44,000
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	380	560	560	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	300	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		113,448	102,660	191,435	207,605	233,612	233,612	249,653	430,402	666,468
Infrastructure - Sanitation		23,825	12,692	15,894	23,668	38,418	38,418	55,276	6,896	4,386
Infrastructure - Other		-	-	358	1,776	2,725	2,725	2,085	1,860	1,895
Infrastructure		137,273	115,353	207,686	233,049	274,754	274,754	307,014	439,157	672,749
Community		91	46	-	7,058	6,191	6,191	19,271	2,296	2,411
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	15,281	25,039	19,837	22,826	18,339	18,339	21,865	10,000	10,000
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	1,664	-	-	-	4,305	819	848
TOTAL CAPITAL EXPENDITURE - Asset class	2	152,646	140,438	229,188	262,933	299,285	299,285	352,455	452,272	686,007
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		412,543	492,302	622,773	569,203	761,758	761,758	1,035,333	1,374,974	1,904,483
Infrastructure - Sanitation		141,619	168,999	213,788	195,398	261,499	261,499	330,291	431,928	586,364
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		554,162	661,301	836,560	764,601	1,023,258	1,023,258	1,365,625	1,806,902	2,490,846
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		61,574	73,478	92,951	84,956	113,695	113,695	143,605	187,795	254,941
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	1,000	1,000	1,500	2,000	2,200
Intangibles		575	590	1,940	204	1,687	1,687	1,855	2,041	2,245
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	616,310	735,369	931,451	849,761	1,139,639	1,139,639	1,512,585	1,998,738	2,750,232
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		20,047	19,626	24,068	33,360	34,060	34,060	31,600	32,100	32,836
Repairs and Maintenance by Asset Class	3	20,673	14,459	20,400	37,661	34,921	34,921	21,930	23,575	25,461
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		15,933	11,144	15,008	29,521	27,294	27,294	13,230	14,222	15,360
Infrastructure - Sanitation		4,740	3,315	2,073	2,889	2,689	2,689	2,540	2,731	2,949
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		20,673	14,459	17,081	32,410	29,983	29,983	15,770	16,953	18,309
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	3,319	5,250	4,937	4,937	6,160	6,622	7,152
TOTAL EXPENDITURE OTHER ITEMS		40,720	34,086	44,468	71,021	68,981	68,981	53,530	55,675	58,297
Renewal of Existing Assets as % of total capex		0.0%	14.3%	0.0%	0.7%	0.5%	0.5%	3.3%	3.7%	6.4%
Renewal of Existing Assets as % of deprecn"		0.0%	102.3%	0.0%	5.6%	4.8%	4.8%	37.0%	51.7%	134.0%
R&M as a % of PPE		3.4%	2.0%	2.2%	4.4%	3.1%	3.1%	1.5%	1.2%	0.9%
Renewal and R&M as a % of PPE		3.0%	5.0%	2.0%	5.0%	3.0%	3.0%	2.0%	2.0%	3.0%

DC29 iLembe - Table A10 Consolidated basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling		27,351	34,200	30,466	31,380	31,380	31,380	32,321	33,291	36,620
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	1,345
Using public tap (at least min.service level)	2	76,919	75,060	85,804	92,031	92,031	92,031	98,531	107,031	108,847
Other water supply (at least min.service level)	4	4,570	390	6,580	12,740	12,740	12,740	10,280	8,280	5,280
<i>Minimum Service Level and Above sub-total</i>		108,850	109,670	122,850	136,151	136,151	136,151	141,132	148,602	152,102
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		51,067	50,277	50,277	23,796	23,796	23,796	18,815	11,345	7,845
<i>Below Minimum Service Level sub-total</i>		51,067	50,277	50,277	23,796	23,796	23,796	18,815	11,345	7,845
Total number of households	5	159,947	159,947	173,127	159,947	159,947	159,947	159,947	159,947	159,947
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		25,185	26,842	26,842	9,738	9,738	9,738	9,738	9,738	9,738
Flush toilet (with septic tank)		2,015	2,100	2,100	5,000	5,000	5,000	6,100	6,500	6,500
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		73,538	77,553	77,553	106,170	106,170	106,170	110,770	115,970	119,782
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		100,738	106,495	106,495	120,908	120,908	120,908	126,608	132,208	136,020
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		59,209	53,452	53,452	39,039	33,339	33,339	33,339	27,739	23,927
<i>Below Minimum Service Level sub-total</i>		59,209	53,452	53,452	39,039	33,339	33,339	33,339	27,739	23,927
Total number of households	5	159,947	159,947	159,947	159,947	154,247	154,247	159,947	159,947	159,947
Energy:										
Electricity (at least min.service level)		10,910	10,913	10,913	10,918	10,918	10,918	10,920	10,922	9,904
Electricity - prepaid (min.service level)		22,950	22,950	22,950	22,950	22,950	22,950	22,950	22,950	22,950
<i>Minimum Service Level and Above sub-total</i>		33,860	33,863	33,863	33,868	33,868	33,868	33,870	33,872	32,654
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		2,560	2,560	2,560	2,569	2,569	2,569	3,674	3,769	-
Other energy sources		12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,490	-
<i>Below Minimum Service Level sub-total</i>		15,060	15,060	15,060	15,069	15,069	15,069	16,174	16,259	-
Total number of households	5	48,920	48,923	48,923	48,937	48,937	48,937	50,044	50,131	32,854
Refuse:										
Removed at least once a week		32,003	32,006	33,494	40,839	39,580	40,839	44,208	46,514	42,334
<i>Minimum Service Level and Above sub-total</i>		32,003	32,006	33,494	40,839	39,580	40,839	44,208	46,514	42,334
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	2,900	2,900	4,000	4,000	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962	-
<i>Below Minimum Service Level sub-total</i>		5,962	5,962	5,962	5,962	8,862	8,862	9,962	9,962	-
Total number of households	5	37,965	37,968	39,458	46,801	48,442	49,701	54,170	56,476	42,334
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		27,391	34,200	30,466	31,380	31,380	31,380	32,321	33,291	33,291
Sanitation (free minimum level service)		-	-	546	582	582	582	579	597	597
Electricity/other energy (50kwh per household per month)		6,988	6,988	6,988	11,166	11,166	11,166	11,166	11,166	9,891
Refuse (removed at least once a week)		11,567	11,567	11,567	15,723	15,723	15,723	14,429	16,923	13,154
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		7,597	5,931	4,950	5,103	5,103	5,103	5,358	5,680	6,001
Sanitation (free sanitation service)		-	-	616	616	653	653	739	867	887
Electricity/other energy (50kwh per household per month)		5,138	5,138	5,138	10,236	10,236	10,236	7,781	8,487	7,707
Refuse (removed once a week)		7,867	7,867	12,574	11,919	11,919	11,602	12,931	12,299	13,991
Total cost of FBS provided (minimum social package)		20,602	18,936	23,278	27,875	27,912	27,594	26,809	27,353	28,587
Highest level of free service provided										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)	10	10	10	10	10	10	10	10	10	10
Sanitation (kilolitres per household per month)		-	-	-	207	207	207	219	232	232
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		3,536	3,764	3,000	4,449	10,146	10,146	9,197	9,247	5,697
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-
Water		7,901	6,168	5,126	5,284	5,284	5,284	5,549	5,881	6,213
Sanitation		-	-	616	616	653	653	739	887	887
Electricity/other energy		450	520	520	654	654	654	710	780	-
Refuse		160	210	210	320	320	320	360	380	-
Municipal Housing - rental rebates		52	52	-	47	47	47	-	-	-
Housing - top structure subsidies	6	12	10	-	8	8	8	-	-	-
Other		6,095	8,167	-	9,887	9,887	9,887	-	-	-
Total revenue cost of free services provided (total social package)		18,208	18,892	9,472	21,265	26,999	26,999	16,555	17,175	12,797

DC29 iLembe - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone											
Net Property Rates											
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone											
Net Service charges - electricity revenue											
Service charges - water revenue	6										
Total Service charges - water revenue		83,633	81,347	84,197	90,115	90,115	90,115	90,115	92,858	101,643	112,823
less Revenue Foregone			5,178	6,597					6,364	7,033	7,841
Net Service charges - water revenue		83,633	76,169	77,601	90,115	90,115	90,115	90,115	86,494	94,610	104,982
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		13,601	16,029	16,181	17,252	17,252	17,252	17,252	17,298	19,323	21,448
less Revenue Foregone											
Net Service charges - sanitation revenue		13,601	16,029	16,181	17,252	17,252	17,252	17,252	17,298	19,323	21,448
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue											
Other Revenue by source											
INTEREST ON CURRENT ACCOUNT		569	317						720	319	354
TENDER DOCUMENTS		123	257						243	275	305
OTHER INCOME		341	1,053	6,222	11,036	12,097	12,097	12,097	66	66	73
INSURANCE PROCEEDS & LG SETA		7,223	351						720	792	879
CLEARANCE CERTIFICATE		263	365						345	379	420
Private Developer KwaDukuza		73	1,544						171	60	67
Enterprise iLembe		3,000							7,800	5,440	5,580
TELEPHONE CALLS RECOVERED									207	228	253
Commission & Stores Surplus & Public donations		2,280									
UMVOTI & VAT Refunds									48,447	65,413	99,333
SHARED SERVICES									3,084	2,192	3,731
Disbursement fees & Workplace skills plan & Adhoc	3		2,422								
Total 'Other' Revenue	1	13,873	6,309	6,222	11,036	12,097	12,097	12,097	61,797	75,163	110,995
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	47,470	57,469	97,162	77,608	83,461	83,461	83,461	88,912	93,739	101,138
Pension and UIF Contributions		7,100	8,815		10,276	10,276	10,276	10,276	9,440	10,037	10,840
Medical Aid Contributions		2,867	3,392		3,938	3,938	3,938	3,938	4,951	5,372	5,802
Overtime		6,051	2,954		4,785	4,785	4,785	4,785	4,020	4,363	4,712
Performance Bonus		2,814	3,564		4,306	4,306	4,306	4,306			
Motor Vehicle Allowance		3,502	3,250		3,805	3,805	3,805	3,805	3,529	3,681	3,975
Cellphone Allowance											
Housing Allowances		420	419		487	487	487	487	553	600	649
Other benefits and allowances		554	1,056		863	863	863	863	7,370	6,564	7,089
Payments in lieu of leave		2,000	1,798		1,491	1,491	1,491	1,491	2,677	2,905	3,137
Long service awards					300	300	300	300	300	323	348
Post-retirement benefit obligations	4	331	651		1,050	1,050	1,050	1,050	1,129	1,213	1,310
<i>sub-total</i>	5	73,109	83,366	97,162	108,909	114,763	114,763	114,763	122,882	128,796	138,999
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	73,109	83,366	97,162	108,909	114,763	114,763	114,763	122,882	128,796	138,999
Contributions recognised - capital											
Regional Bulk Infrastructure Grant					56,576	100,000	100,000	100,000	114,035	254,366	334,356
Total Contributions recognised - capital					56,576	100,000	100,000	100,000	114,035	254,366	334,356
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		15,763	19,445	24,068	27,860	28,560	28,560	28,560	25,800	26,600	27,636
Lease amortisation		239	182		500	500	500	500	800	700	600
Capital asset impairment		4,045			5,000	5,000	5,000	5,000	5,000	4,800	4,600
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	20,047	19,626	24,068	33,360	34,060	34,060	34,060	31,600	32,100	32,836
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases		42,994	44,871	51,715	54,948	53,037	53,037	53,037	55,689	61,258	67,384
Total bulk purchases	1	42,994	44,871	51,715	54,948	53,037	53,037	53,037	55,689	61,258	67,384
Transfers and grants											
Cash transfers and grants				48,811	6,300	33,597	33,597	33,597	25,284	26,682	28,816
Non-cash transfers and grants					5,610	6,534	6,534	6,534	756	783	820
Total transfers and grants	1			48,811	11,910	40,131	40,131	40,131	26,040	27,465	29,636
Contracted services											
MANAGEMENT CONTRACT		7,312	8,147	10,710	10,000	13,501	13,501	13,501	5,000	5,375	5,805
MANAGEMENT CONTRACT					6,350	4,900	4,900	4,900	5,000	5,375	5,805
LEASE OF VEHICLES					13,718	24,954	24,954	24,954	5,000	5,375	5,805
LEASE OF MACHINERY & EQUIPMENT					1,500				440	480	524
RECONNECTIONS/DISCONNECTIONS					1,200	1,200	1,200	1,200	1,500	1,613	1,742

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											
RECONNECTIONS/DISCONNECTIONS					3,350	4,250	4,250	4,250	500	538	581
RECONNECTIONS/DISCONNECTIONS					167	355	355	355	700	753	813
RECONNECTIONS/DISCONNECTIONS					345	200	200	200	50	54	58
RENT OF OFFICES					1,000	1,400	1,400	1,400	250	269	290
PLANT HIRE					3,100	4,190	4,190	4,190	1,000	1,075	1,161
PLANT HIRE									800	860	929
PLANT HIRE									1,000	1,075	1,161
PLANT HIRE									500	538	581
PLANT HIRE									900	968	1,045
PLANT HIRE									100	108	116
SECURITY									27,450	29,509	31,869
INSURANCE									1,500	1,613	1,742
VEHICLE HIRE									2,000	2,160	2,322
VEHICLE HIRE									23	25	27
SALGA GAMES									4,000	4,300	4,644
INSURANCE ENTERPRISE									260	270	286
METER READING - CONTRACTORS									200	215	232
FAX & COPIER RENTALS									1,800	1,935	2,090
sub-total	1	7,312	8,147	10,710	40,729	54,951	54,951	54,951	59,973	64,468	69,626
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		7,312	8,147	10,710	40,729	54,951	54,951	54,951	59,973	64,468	69,626
Other Expenditure By Type											
Collection costs					2,500						
Contributions to 'other' provisions											
Consultant fees					850	1,470	1,470	1,470	1,050	1,129	1,219
Audit fees					3,074	2,200	2,200	2,200	2,200	2,365	2,554
General expenses	3	85,112	81,284	82,674	21,876	26,201	26,201	26,201	9,621	11,742	12,750
ELECTRICITY AND WATER					11,100	13,400	13,400	13,400	15,318	16,467	17,784
SPECIAL PROJECTS					2,000	2,000	2,000	2,000	2,700	2,580	2,786
SPORT & RECREATION					3,000	3,589	3,589	3,589	300	323	348
GRANT EXPENDITURE		66,102	31,883		31,500	16,377	16,377	16,377	12,250	13,914	15,879
CONFERENCES & WORKSHOPS/LEGAL FEES									1,140	1,226	1,324
FUEL AND OIL					4,254	6,497	6,497	6,497	7,797	8,382	9,052
SIZA WATER AUDIT FEE					1,296	1,296	1,296	1,296	1,300	1,398	1,509
REFRESHMENTS & LICENCES									1,359	1,461	1,578
TELECOMMUNICATION					2,768	3,199	3,199	3,199	2,900	3,118	3,367
PROTECTIVE CLOTHING					1,184	972	972	972	1,380	1,484	1,602
MEMBERSHIP FEES									1,077	1,017	1,098
PUBLIC PARTICIPATION					2,000	2,262	2,262	2,262	2,500	2,688	2,903
PRINTING AND STATIONERY					950	1,325	1,325	1,325	1,250	1,344	1,451
POSTAL SERVICES					1,885	1,409	1,409	1,409	1,509	1,622	1,752
ANALYSIS OF WATER AND EFFLUENT					1,530	2,006	2,006	2,006	2,000	2,150	2,322
ENTERPRISE ILEMBE					4,325	11,769	11,769	11,769	10,145	8,483	8,992
TRAVEL AND ACCOMMODATION									1,343	1,444	1,559
COMMUNICATION AND MARKETING					900	1,328	1,328	1,328	1,840	1,978	2,136
Disaster Management									3,900	4,193	4,528
TRAINING					1,173	1,164	1,164	1,164	1,820	1,957	2,113
Shared Services Expenditure									3,524	3,876	4,264
Other		(6,305)	(6,664)			5,263	5,263	5,263			
Total 'Other' Expenditure	1	144,909	106,503	82,674	98,305	103,727	103,727	103,727	90,222	96,336	104,871
by Expenditure Item	8										
Employee related costs											
Other materials		20,673	14,459	20,400	37,661	34,921	34,921	34,921	2,860	3,075	3,320
Contracted Services									17,770	19,103	20,631
Other Expenditure									1,300	1,398	1,509
Total Repairs and Maintenance Expenditure	9	20,673	14,459	20,400	37,661	34,921	34,921	34,921	21,930	23,575	25,461

DC29 iLenbe - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description	Ref	Vote 1 -	Vote 2 -	Vote 3 -	Vote 4 -	Vote 5 -	Vote 6 -	Vote 7 -	Vote 8 -	Vote 9 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
		BUDGET & TREASURY	CORPORATE SERVICES	CORPORATE GOVERNANCE	OFFICE OF THE MUNICIPAL MANAGER	PLANNING & DEVELOPMENT	TECHNICAL SERVICES	TECHNICAL SERVICES	TECHNICAL SERVICES	[NAME OF VOTE 8]	[NAME OF VOTE 9]	[NAME OF VOTE 10]	[NAME OF VOTE 11]	[NAME OF VOTE 12]	[NAME OF VOTE 13]	[NAME OF VOTE 14]	
R thousand																	
Revenue By Source	1																
Property rates																	-
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	86,494
Service charges - sanitation revenue																	17,298
Service charges - refuse revenue																	-
Service charges - other																	2,810
Rental of facilities and equipment			287														287
Interest earned - external investments		6,600															6,600
Interest earned - outstanding debtors		16,760															16,760
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	1,515
Other revenue		49,835	907			10,884											61,797
Transfers recognised - operational		52,693	57,985	28,486	12,936	4,870											270,320
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contribution)		125,888	59,179	28,486	12,936	15,753	229,629	-	-	-	-	-	-	-	-	-	471,881
Expenditure By Type																	
Employee related costs		27,626	23,371	9,336	7,507	4,900	50,140										122,882
Remuneration of councillors						600											7,189
Debt impairment																	19,346
Depreciation & asset impairment																	31,600
Finance charges																	12,100
Bulk purchases																	55,689
Other materials		2,140	5,760	400			15,770										55,689
Contracted services		9,050	31,473			260	17,050										21,930
Transfers and grants			34,506	12,161	814	16,124	26,040										59,973
Other expenditure		8,206					18,412										26,040
Loss on disposal of PPE																	90,222
Total Expenditure		37,973	73,486	59,959	3,321	21,864	245,348	-	-	-	-	-	-	-	-	-	446,971
Surplus/(Deficit)		87,915	(14,307)	(31,462)	4,615	(6,130)	(15,719)	-	-	-	-	-	-	-	-	-	24,910
Transfers recognised - capital			781				287,550										208,331
Contributions recognised - capital							114,035										114,035
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		87,915	(13,527)	(31,462)	4,615	(6,130)	395,666	-	-	-	-	-	-	-	-	-	347,276

DC29 iLembe - 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		67,340	75,859	23,276	61,180	40,888	40,888	40,888	50,297	33,451	43,849
Other current investments > 90 days											
Total Call investment deposits	2	67,340	75,859	23,276	61,180	40,888	40,888	40,888	50,297	33,451	43,849
Consumer debtors											
Consumer debtors		215,621	247,537	174,319	199,043	207,794	207,794	207,794	212,454	225,202	238,714
Less: Provision for debt impairment		(175,555)	(204,205)	(128,797)	(155,638)	(154,170)	(154,170)	(154,170)	(174,985)	(189,172)	(197,046)
Total Consumer debtors	2	40,066	43,332	45,522	43,404	53,624	53,624	53,624	37,470	36,030	41,668
Debt impairment provision											
Balance at the beginning of the year		103,777	175,555	204,205	128,797	128,797	128,797	128,797	155,638	174,985	189,172
Contributions to the provision		74,091	47,377	45,176	26,842	25,373	25,373	25,373	19,346	14,187	7,874
Bad debts written off		(2,312)	(18,727)	(120,584)	-	-	-	-	-	-	-
Balance at end of year		175,555	204,205	128,797	155,638	154,170	154,170	154,170	174,985	189,172	197,046
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		649,562	785,211	1,002,400	954,726	1,274,407	1,274,407	1,274,407	1,676,205	2,191,795	2,973,844
Less: recognised as PPE		18,272	21,111	22,389	23,667	24,944	24,944	24,944	26,222	27,500	28,777
Less: Accumulated depreciation		52,098	71,543	95,278	128,838	162,398	162,398	162,398	193,198	224,598	256,834
Total Property, plant and equipment (PPE)	2	615,736	734,779	929,511	849,557	1,136,953	1,136,953	1,136,953	1,509,229	1,994,697	2,745,787
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		3,270	4,118	4,703	-	-	-	-	-	-	-
Current portion of long-term liabilities		2,338	2,107	2,533	5,936	2,533	2,533	2,533	2,850	3,300	3,600
Total Current liabilities - Borrowing		5,608	6,225	7,237	5,936	2,533	2,533	2,533	2,850	3,300	3,600
Trade and other payables											
Trade and other creditors		86,379	78,430	65,375	42,271	34,329	34,329	34,329	36,389	38,572	40,887
Unspent conditional transfers		64,744	52,030	33,473	28,451	22,842	22,842	22,842	-	-	-
VAT		5,780	6,990	4,298	10,568	8,515	8,515	8,515	9,026	9,567	10,141
Total Trade and other payables	2	156,902	137,451	103,147	81,290	65,686	65,686	65,686	45,415	48,140	51,028
Non current liabilities - Borrowing											
Borrowing		97,281	95,109	92,308	103,032	89,774	89,774	89,774	86,534	82,784	78,884
Finance leases (including PPP asset element)		11,990	10,515	6,415	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing	4	109,271	105,624	98,722	103,032	89,774	89,774	89,774	86,534	82,784	78,884
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other		2,550	3,201	9,845	11,420	9,274	9,274	9,274	9,830	10,420	11,045
Total Provisions - non-current		2,550	3,201	9,845	11,420	9,274	9,274	9,274	9,830	10,420	11,045
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		415,691	502,303	632,675	544,137	832,504	832,504	832,504	1,101,987	1,486,883	1,972,575
GRAP adjustments											
Restated balance		415,691	502,303	632,675	544,137	832,504	832,504	832,504	1,101,987	1,486,883	1,972,575
Surplus/(Deficit)		86,071	127,269	191,315	222,028	269,483	269,483	269,483	347,275	514,436	820,836
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments		540	14,457						37,620	(28,743)	(61,609)
Accumulated Surplus/(Deficit)	1	502,303	644,029	823,990	766,166	1,101,987	1,101,987	1,101,987	1,486,883	1,972,575	2,731,803
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	502,303	644,029	823,990	766,166	1,101,987	1,101,987	1,101,987	1,486,883	1,972,575	2,731,803

DC29 iLembe - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand													
Sustainable Services	Water			91,120	192,232	107,536	188,076	196,722	196,722	517,415	698,008	1,000,568	
	Waste Water Management			14,307	33,923	22,167	53,992	35,345	35,345	77,618	61,823	65,006	
	Community					4,782	4,800	4,800	4,800	877			
Good Governance	Road Transport							2,725	2,725	1,585	1,860	1,895	
	ICT					853	500	1,000	1,000	781	819	848	
	Executive & Council			340	4,078	799	40,425	41,555	41,555	43,598	49,643	56,754	
	Financial Management			235,352	74,565	238,432	87,550	74,114	74,114	77,441	88,043	99,810	
	Other					459	44,816	45,457	45,457	58,893	67,261	77,162	
Economic Development	Human Resource			192	568	26	20	20	20	27	29	32	
Safety and Security	Integrated Planning				37,835	29,615	8,384	41,561	41,561	16,013	14,667	15,985	
	Disaster Management				2,952								
Social Development	Sport & Recreation												
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	341,311	346,173	404,690	428,563	443,318	443,318	794,247	982,153	1,318,061

DC29 iLembe - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand													
Sustainable Services	Water			130,808	196,428	215,909	224,301	230,974	230,974	207,862	215,331	224,088	
	Waste Water Management			58,198	30,395	41,266	43,170	44,096	44,096	37,546	39,989	43,188	
	Community			10,323			7,541	10,792	10,792	3,500	3,763	4,064	
Good Governance	Intergrated Planning			32,359	25,640	28,766	14,662	45,313	45,313	21,284	20,376	21,808	
	Human Resources					292	845	1,029	1,029	1,260	1,355	1,463	
	Other Admin			51,455	29,411	39,104	47,432	50,254	50,254	52,685	55,999	60,479	
	ICT					2,865	6,104	4,914	4,914	7,355	7,609	8,130	
	Financial Management			93,091	21,117	32,837	40,233	37,582	37,582	37,973	39,361	42,516	
Social Development	Executive and Council			22,789	29,871	35,114	44,195	53,897	53,897	60,757	65,121	70,317	
	Sports and Recreation												
Public Safety and Security	Disaster Management									4,623	4,970	5,367	
	Other				9,196					12,166	13,845	15,805	
Allocations to other priorities													
Total Expenditure				1	399,023	342,059	396,173	428,464	478,851	478,851	446,971	457,717	497,225

DC29 iLembe - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	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
R thousand												
Sustainable Services	Water	A	113,448	102,660	199,787	229,849	264,066	264,066	245,345	424,902	650,968	
Sustainable Services	Waste Water Management	B	23,825	12,692	7,900	3,200	10,739	10,739	58,876	12,396	19,886	
	Community & Social								3,282	--	--	
Good Governance	Executive & Council	C	868	4,125	2,344	5,526	8,026	8,026				
Good Governance	Financial Management	D	1,892	501	1,179	17,300	10,263	10,263	17,000	10,000	10,000	
Economic Development	Local Economic Development	E	8,619	20,243	14,139							
Good Governance	Admin	F	3,993	216					7,096	819	848	
Safety and Security	Disaster Management	G			3,839	7,058	6,191	6,191				
Sustainable Services	Road Transport	H							1,585	1,660	1,895	
Social Development	Sports & Recreation	I							19,271	2,296	2,411	
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	152,646	140,438	229,188	262,933	299,285	299,285	352,455	452,272	686,007

DC29 Ilembe - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year #1 2014/15	Budget Year #2 2015/16
Financial Management										
Completes financial statements submitted to Auditor General by deadline	Date	31-Aug-10	31-Aug-11	31-Aug-12	31-Aug-13	31-Aug-13	31-Aug-13	31-Aug-14	31-Aug-15	31-Aug-16
Maintain an unqualified audit report and obtain a clean audit report	AG Report	Unqualified Audit report by AG	Unqualified Audit report by AG	Unqualified Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG
Approve annual budget before start of budget year and adjustments budget before 28 February	Date	15-Jun-09	15-Jun-10	11-May-11	20-Jun-12	20-Jun-12	20-Jun-12	30/06/2013	30/06/2015	30/05/2016
Increase in revenue collection rate	Percentage	58%	75.0%	67.0%	85%	75%	75%	85.0%	95.0%	100.0%
Turnaround time for processing of bids	Number of days	Insufficient evidence to measure	121.5 days	55 days (62 days (Banking Bids))	63 days (90 days (Banking Bids))	63 days (90 days (Banking Bids))	63 days (90 days (Banking Bids))	66 days (90 days (Banking Bids))	67 days (90 days (Banking Bids))	68 days (90 days (Banking Bids))
Payment of creditors within 30 days	Percentage	90.0%	91.0%	83.0%	100%	100%	100%	100%	100%	100%
Statutory monthly reports to National and Provincial treasuries submitted by the 14th of following month	Percentage reports submitted by deadline	100%	100%	100%	100%	100%	100%	100%	100%	100%
Institutional transformation and development										
Fill vacant posts in the organogram	Percentage of total posts filled	75.0%	48.0%	78.0%		90.0%	90.0%	100.0%	100.0%	100.0%
Complete workplace skills plan by end June	Date	30-Jun-10	29-Jun-11	28-Jun-12	29-Jun-12	29-Jun-12	29-Jun-12	30-Jun-14	30/06/2015	30/06/2016
Good governance and public participation										
Complete IDM annual performance report by 31 August	Date	1-Sep-10	31-Aug-11	31-Jan-12	31-Jul-13	1-Aug-13	1-Aug-13	1-Aug-14	1-Aug-15	1-Aug-16
Maintain an unqualified audit report and obtain a clean audit report	AG Report	Unqualified Audit report by AG	Unqualified Audit report by AG	Unqualified Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG
IDP/Budget/PMS public participation	Percentage of IDP/Budget/PMS issues raised that are taken into account in the following years IDP/Budget and PMS	100.0%	Could not be measured	0	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Intergovernmental relations	Percentage efficiency of operation of mayors forum	100.0%	88.0%	95.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Annual IDP review adoption by end June	Date	15-Jun-09	15-Jun-10	20-Jun-12	20-Jun-12	20-Jun-12	20-Jun-12	30-Jun-14	30-Jun-15	30-Jun-16
Internal audit assignments	Number of assignments completed	11	9	16	0	21	21			
Reports from the audit committee	Number of Reports	2	0	2	4	4	4	4	4	4
Socio Economic Services										
Job creation	Number of jobs created	Previously not measured	3000	708		500	500			
Disaster Management call centre establishment by 30 June 2011	Date	N/a	Service provider appointed	n/a	N/a	N/a	N/a	30/07/2013		
Emergency Relief within 6 hours from notification	Percentage of incidents responded to within 6 hours	100%	100%	100%	100%	100%	100%	100%	100%	100%
Environmental Health										
Service delivery and infrastructure										
New access to household water services	Number of households	1,987	790	4,223	5,239	5,239	5,239	5,500	6,000	6,500
New access to household sanitation services	Number of households	3,805	5,345	4,314	5,109	5,109	5,109	5,500	6,000	6,500
Capital Expenditure	Percentage spending	72%	58%	85.0%	100%	100%	100%	100%	100%	100%
Maintenance of water infrastructure	% services reinstated within 48 hours	100%	100%	97.9%	100%	100%	100%	100%	100%	100%
Maintenance of sanitation infrastructure	% services reinstated within 24 hours	100%	100%	100.0%	100%	100%	100%	100%	100%	100%
Water losses reduction	Percentage reduction	1%	-1%	0.0%	-10%	-16%	-18%	-18%	-18%	-18%
Enterprise Ilembe										
Local Economic Development	Percentage projects implemented by Enterprise Ilembe	Previously not measured	100%	80%	100%	100%	100%	100%	100%	100%

DC29 iLembe - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.7%	4.8%	3.4%	2.7%	2.8%	2.8%	2.8%	3.3%	3.2%	3.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	10.8%	13.2%	10.2%	7.6%	9.2%	9.2%	9.2%	7.7%	6.7%	5.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	84.9%	23.5%	-2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	1.0	0.8	1.1	1.5	1.5	1.5	1.9	1.7	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	1.0	0.8	1.1	1.5	1.5	1.5	1.9	1.7	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.6	0.3	0.6	0.7	0.7	0.7	1.0	0.9	0.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		67.3%	65.4%	67.9%	77.1%	69.9%	69.9%	69.9%	56.6%	47.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			67.3%	65.4%	67.7%	77.1%	69.9%	69.9%	69.9%	56.6%	47.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.2%	15.3%	12.5%	13.8%	13.5%	13.5%	13.5%	9.4%	8.0%	7.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	51.0%	60.0%	91.0%	80.0%	85.0%	85.0%	85.0%	95.0%	100.0%	100.0%
Creditors to Cash and Investments		93.7%	88.8%	204.0%	60.0%	83.5%	83.5%	83.5%	86.1%	69.5%	72.3%
Other Indicators											
Electricity Distribution Losses (Z)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (Z)	Total Volume Losses (kl)										
	Total Cost of Losses (Rand '000)	48.0%	47.0%	48.0%	25.0%	35.0%	35.0%	35.0%	33.0%	30.0%	25.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	21.4%	24.4%	24.0%	25.4%	25.9%	25.9%	25.9%	28.0%	23.9%	21.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	22.9%	25.8%	25.5%	27.0%	27.0%	27.0%	27.0%	27.6%	25.3%	23.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.1%	4.2%	5.0%	8.8%	7.9%	7.9%	7.9%	4.6%	4.4%	4.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.6%	9.4%	8.7%	9.9%	10.2%	10.2%	10.2%	9.3%	8.1%	7.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	12.5	12.8	14.4	6.8	6.8	6.8	15.6	18.5	19.1	23.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	49.6%	56.3%	54.6%	54.4%	54.3%	54.3%	54.3%	41.4%	36.3%	37.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4.0	4.3	1.2	2.8	1.4	1.4	1.4	1.9	1.9	1.8

DC29 iLembe - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10		2010/11		2011/12		Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework	
						Outcome	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome			
Demographics															
Population			535,107	560,308	597,152	805,239	805,239	805,239	805,239	860,000	606,809	606,809	606,809	606,809	606,809
Females aged 5 - 14		Census 1996/DWA, 2001 Census, 2007 Survey		71,233	71,233	71,233	71,233	71,233	71,233	71,233	62,681	62,681	62,681	62,681	62,681
Males aged 5 - 14		Census 1996/DWA, 2001 Census, 2007 Survey		70,946	70,946	70,946	70,946	70,946	70,946	70,946	65,127	65,127	65,127	65,127	65,127
Females aged 15 - 34		Census 1996/DWA, 2001 Census, 2007 Survey		105,194	105,194	105,194	105,194	105,194	105,194	105,194	116,782	116,782	116,782	116,782	116,782
Males aged 15 - 34		Census 1996/DWA, 2001 Census, 2007 Survey		94,608	94,608	94,608	94,608	94,608	94,608	94,608	111,614	111,614	111,614	111,614	111,614
Unemployment		IDP REVIEW 2012/2013	98,569	93,763	93,763	386,515	450,000	450,000	450,000	450,000	50,682	50,682	50,682	50,682	50,682
Monthly household income (no. of households)															
No income	1, 12	IDP REVIEW 2012/2013		2,600	2,600										
R1 - R1 600		IDP REVIEW 2012/2013		60,521	60,521	60,521	60,521	60,521	60,521	60,521	64,214	64,214	64,214	64,214	64,214
R1 601 - R3 200		IDP REVIEW 2012/2013		11,208	11,208	11,208	11,208	11,208	11,208	11,208	67,404	67,404	67,404	67,404	67,404
R3 201 - R6 400		IDP REVIEW 2012/2013		6,489	6,489	6,489	6,489	6,489	6,489	6,489	7,915	7,915	7,915	7,915	7,915
R6 401 - R12 800		IDP REVIEW 2012/2013		2,932	2,932	2,932	2,932	2,932	2,932	2,932	3,788	3,788	3,788	3,788	3,788
R12 801 - R25 600		IDP REVIEW 2012/2013		886	886	886	886	886	886	886	2,776	2,776	2,776	2,776	2,776
R25 601 - R51 200		IDP REVIEW 2012/2013		315	315	315	315	315	315	315	1,883	1,883	1,883	1,883	1,883
R52 201 - R102 400		IDP REVIEW 2012/2013		117	117	117	117	117	117	117	886	886	886	886	886
R102 401 - R208 800		IDP REVIEW 2012/2013		43	43	43	43	43	43	43	213	213	213	213	213
R208 801 - R409 600		IDP REVIEW 2012/2013		39	39	39	39	39	39	39	85	85	85	85	85
R409 601 - R819 200		IDP REVIEW 2012/2013									74	74	74	74	74
> R819 200		IDP REVIEW 2012/2013													
Poverty profiles (no. of households)															
< R2 060 per household per month	13														
Household demographics (000)															
Number of people in municipal area	2	IDP REVIEW 2011/2012		120,390		805,239	805,239	805,239	805,239	805,239	606,809	606,809	606,809	606,809	606,809
Number of poor people in municipal area		INDIGENT SURVEY				5,636	5,636	5,636	5,636	5,636	5,636	5,636	5,636	5,636	5,636
Number of households in municipal area		IDP REVIEW 2011/2012				145,907	145,907	145,907	145,907	145,907	157,692	157,692	157,692	157,692	157,692
Number of poor households in municipal area		IDP REVIEW 2011/2012													
Definition of poor household (R per month)															
Housing statistics															
Formal	3														
Informal															
Total number of households	4														
Dwellings provided by municipality															
Dwellings provided by province/s															
Dwellings provided by private sector	5														
Total new housing dwellings															
Economic															
Inflation/inflation outlook (CPIX)	6														
Interest rate - borrowing															
Interest rate - investment															
Remuneration increases															
Consumption growth (electricity)															
Consumption growth (water)															
Collection rates															
Property tax/services charges	7														
Rental of facilities & equipment															
Interest - external investments															
Interest - debtors															
Revenue from agency services															

DC29 iLembe Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures												
Cash/cash equivalents at the year end - R000	18(1)b	1	52,169	88,356	32,046	70,429	41,133	41,133	41,133	59,026	52,536	56,536
Cash + investments at the yr end less applications - R000	18(1)b	2	(26,215)	(6,064)	(31,367)	45,372	45,897	45,897	46,897	44,263	37,510	37,827
Cash year end/monthly employee/supplier payments	18(1)b	3	4.6	4.3	1.2	2.8	1.4	1.4	1.4	1.9	1.9	1.8
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	86,071	127,256	191,315	222,626	269,483	269,483	269,483	347,276	514,436	629,356
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(11.2%)	(8.2%)	7.5%	(1.3%)	(9.3%)	(6.6%)	(9.5%)	5.6%	6.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	67.3%	65.4%	67.7%	77.1%	69.9%	69.9%	69.9%	56.8%	47.5%	45.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	75.1%	51.3%	45.5%	24.7%	23.0%	23.0%	23.0%	18.1%	11.9%	6.0%
Capital payments % of capital expenditure	18(1)c,(1e)	8	100.1%	100.1%	100.0%	82.5%	91.8%	91.8%	91.8%	100.0%	100.0%	101.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	84.9%	23.5%	(4.9%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%
Grants % of Govt. legislated/gazetted allocations	18(1)e	10	-	-	-	-	-	-	-	75.0%	61.2%	62.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	7.6%	0.8%	13.0%	1.5%	0.0%	0.0%	(29.3%)	(2.3%)	14.0%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	(3.3%)	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	25(1)(vi)	13	3.4%	2.0%	2.2%	4.4%	3.1%	3.1%	1.9%	1.5%	1.2%	0.9%
Asset renewal % of capital budget	26(1)(vi)	14	0.0%	14.3%	0.0%	0.7%	0.5%	0.5%	0.0%	3.3%	3.7%	6.4%

References

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual billed revenue
- Realistic average increase in debt impairment (doubtful debt) provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
- Substitution of National/Province allocations included in budget
- Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
- Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting Indicators												
% incr total service charges (incl prop rates)	18(1)a			(5.1%)	3.8%	15.5%	1.7%	0.0%	0.0%	(3.9%)	11.5%	11.0%
% incr Property Tax	18(1)a			0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			(9.9%)	1.9%	18.1%	0.0%	0.0%	0.0%	(4.9%)	5.4%	11.6%
% incr Service charges - sanitation revenue	18(1)a			17.8%	1.0%	5.6%	0.0%	0.0%	0.0%	0.3%	11.7%	11.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a			0.0%	0.0%	(56.5%)	144.9%	0.0%	0.0%	(8.6%)	74.5%	11.0%
Total billable revenue	18(1)a		97,357	92,295	95,841	108,744	110,529	110,529	110,529	106,889	119,135	132,191
Service charges			97,234	92,197	95,733	109,625	110,448	110,448	110,448	106,802	118,836	131,872
Property rates			-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-
Service charges - water revenue			83,633	76,169	77,601	90,115	90,115	90,115	90,115	86,494	94,610	104,982
Service charges - sanitation revenue			13,601	16,029	16,181	17,262	17,262	17,262	17,262	17,286	19,323	21,448
Service charges - refuse removal			-	-	-	-	-	-	-	-	-	-
Service charges - other			-	-	1,951	1,256	3,081	3,081	3,081	2,910	4,903	5,443
Rental of facilities and equipment			123	98	108	119	82	82	82	287	269	319
Capital expenditure excluding capital grant funding			8,863	12,103	32,250	97,560	122,135	122,135	122,135	144,124	265,205	339,651
Cash receipts from ratepayers	18(1)a		87,334	77,295	84,025	110,623	98,144	98,144	98,144	106,166	102,539	120,108
Ratepayer & Other revenue	18(1)a		129,705	118,269	124,148	143,505	140,434	140,434	140,434	188,961	215,849	266,987
Change in consumer debtors (current and non-current)			1,810	3,662	103	6,884	7,656	7,656	7,656	(15,010)	(1,034)	6,099
Operating and Capital Grant Revenue	18(1)a		347,170	343,886	455,935	443,725	501,193	501,193	501,193	456,651	504,857	708,758
Capital expenditure - total	20(1)(vi)		152,646	140,436	228,188	252,933	269,285	269,285	269,285	352,455	452,272	686,007
Capital expenditures - renewal	20(1)(vi)		-	20,084	-	1,880	1,621	1,621	1,621	11,700	16,600	44,000
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY			-	-	-	-	-	-	-	255,526	291,744	334,563
DoRA capital grants total MFY			-	-	-	-	-	-	-	371,139	529,095	805,137
Provincial operating grants			-	-	-	-	-	-	-	-	1,200	-
Provincial capital grants			-	-	-	-	-	-	-	2,469	2,617	2,748
District Municipality grants			-	-	-	-	-	-	-	20,600	-	-
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	649,134	824,656	1,142,448
Average annual collection rate (arrears inclusive)			-	-	-	-	-	-	-	-	-	-
DoRA operating												
<i>Equitable Share</i>												
FMG			-	-	-	-	-	-	-	1,250	1,250	1,250
MSIG			-	-	-	-	-	-	-	890	934	967
										255,526	291,744	334,563
DoRA capital												
<i>MWIG</i>												
MIG & Regional Bulk			-	-	-	-	-	-	-	49,682	44,000	219,154
Rural Roads & EPWP			-	-	-	-	-	-	-	307,501	475,114	578,823
Water Services Operating Grant Subsidy			-	-	-	-	-	-	-	2,907	2,120	2,160
										11,139	7,661	5,030
										371,139	529,095	805,137
Trend												
Change in consumer debtors (current and non-current)			1,810	3,662	103	7,656	(15,010)	(1,034)	6,099	-	-	-

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Total Operating Revenue			341,311	340,994	404,690	428,563	443,318	443,318	443,318	471,881	539,881	635,500
Total Operating Expenditure			399,023	342,059	395,173	428,484	478,851	478,851	478,851	446,971	467,717	497,225
Operating Performance Surplus/(Deficit)			(57,712)	(1,065)	8,517	79	(35,533)	(35,533)	(35,533)	24,910	72,164	138,275
Cash and Cash Equivalents (30 June 2012)										55,026		
Revenue												
% Increase in Total Operating Revenue				(0.1%)	18.7%	5.5%	3.4%	0.0%	0.0%	6.4%	14.4%	17.7%
% Increase in Property Rates Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				(5.2%)	3.6%	13.5%	1.7%	0.0%	0.0%	(3.5%)	11.5%	11.0%
Expenditure												
% Increase in Total Operating Expenditure				(14.3%)	15.0%	8.2%	11.9%	0.0%	0.0%	(6.7%)	4.6%	6.3%
% Increase in Employee Costs				14.0%	16.5%	12.1%	5.4%	0.0%	0.0%	7.1%	4.8%	7.5%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					192019.2232	187774.5357				185902.5042		
Average Cost Per Controller (Remuneration)					169485.6333	227526.8333				239246.0743		
R&M % of PPE			3.4%	2.0%	2.2%	4.4%	3.1%	3.1%	3.1%	1.5%	1.2%	0.9%
Asset Renewal and R&M as a % of PPE			3.0%	5.0%	2.0%	5.0%	3.6%	3.0%	3.0%	2.0%	2.0%	3.0%
Debt Impairment % of Total Eligible Revenue			76.1%	51.3%	45.5%	24.7%	23.6%	23.0%	23.0%	18.1%	11.9%	6.0%
Capital Revenue												
Internally Funded & Other (R000)			8,863	12,103	32,250	97,660	122,135	122,135	122,135	144,124	265,205	335,651
Borrowing (R000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)			143,783	128,334	196,937	165,373	177,149	177,149	177,149	208,331	187,067	347,356
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			94.2%	91.4%	85.9%	62.8%	58.2%	59.2%	59.2%	59.1%	41.4%	50.6%
Capital Expenditure												
Total Capital Programme (R000)			152,646	140,438	226,508	262,633	269,265	269,265	269,265	352,465	452,272	669,007
Asset Renewal			-	20,084	-	1,860	1,621	1,621	1,621	11,700	16,600	44,000
Asset Renewal % of Total Capital Expenditure			0.0%	14.3%	0.0%	0.7%	0.5%	0.5%	0.5%	3.3%	3.7%	6.4%
Cash												
Cash Receipts % of Rate Payer & Other			67.3%	65.4%	67.7%	77.1%	69.6%	69.5%	69.9%	55.8%	47.5%	45.0%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			3.7%	4.8%	3.4%	2.7%	2.8%	2.6%	2.6%	3.3%	3.2%	3.2%
Borrowing Receipts % of Capital Expenditure			84.9%	23.5%	(4.9%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(26,215)	(8,004)	(31,367)	45,372	45,897	45,897	45,897	44,263	37,510	37,827
Free Services												
Free Basic Services as a % of Equitable Share			14.1%	10.6%	11.3%	12.2%	12.2%	12.1%	12.1%	10.6%	9.4%	8.6%
Free Services as a % of Operating Revenue (excl operational transfers)			13.2%	15.1%	7.2%	14.2%	16.3%	16.3%	16.3%	8.6%	7.7%	4.7%
High Level Outcome of Funding Compliance												
Total Operating Revenue			341,311	340,994	404,690	428,563	443,318	443,318	443,318	471,881	539,881	635,500
Total Operating Expenditure			399,023	342,059	396,173	428,484	478,851	478,851	478,851	446,971	467,717	497,225
Surplus/(Deficit) Budgeted Operating Statement			(57,712)	(1,065)	8,517	79	(35,533)	(35,533)	(35,533)	24,910	72,164	138,275
Surplus/(Deficit) Considering Reserves and Cash Backing			(83,927)	(9,069)	(22,850)	45,451	10,364	10,364	10,364	69,173	109,674	176,102
MTREF Funded (1) / Unfunded (0)	15		0	0	0	1	1	1	1	1	1	1
MTREF Funded < / Unfunded *	15		x	x	x	✓	✓	✓	✓	✓	✓	✓

DC29 iLembe - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates (rate in the Rand)									
Residential properties	1								
Residential properties - vacant land									
Formal/irregular settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
<i>Residential properties</i>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<i>Other rebates or exemptions</i>									
	2								
Water tariffs									
<i>Domestic</i>									
Basic charge/ fixed fee (Rands/month)			26	27	29	32	35	38	42
Service point - vacant land (Rands/month)			66	70	74	80	88	96	106
Water usage - flat rate tariff (c/k)		0-6 kl							
Water usage - life line tariff		Indigent 7-10kl							
Water usage - Block 1 (c/kl)		7-10KL							
Water usage - Block 2 (c/kl)		11-20kl	7	7	8	8	9	10	11
Water usage - Block 3 (c/kl)		21-30KL	7	8	8	9	10	11	12
Water usage - Block 4 (c/kl)		>30KL	10	10	11	12	13	14	16
<i>Other</i>									
	2		12	13	14	15	16	18	20
Waste water tariffs									
<i>Domestic</i>									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
<i>Other</i>									
	2								
Electricity tariffs									
<i>Domestic</i>									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
<i>Other</i>									
	2								
Waste management tariffs									
<i>Domestic</i>									
Street cleaning charge									
Basic charge/ fixed fee									
80l bin - once a week									
250l bin - once a week									

DC29 ilembe - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework				
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16		
<u>Exemptions, reductions and rebates (Paritb)</u> <i>(insert lines as applicable)</i>											
<u>Water tariffs</u>											
0 - 6kl		(fill in thresholds)				-	-	-	-	-	-
7 - 10kl Registered Indigent Consumers Only.		(fill in thresholds)				-	-	-	-	-	-
7-10kl		(fill in thresholds)				8	9	10	11		
11 - 20kl		(fill in thresholds)				9	10	11	12		
21 - 30kl		(fill in thresholds)				12	13	14	16		
>30 kl		(fill in thresholds)				15	16	18	20		
0 - 6kl		(fill in thresholds)					
7 - 10kl Registered Indigent Consumers Only.		(fill in thresholds)					
7-10kl		(fill in thresholds)				32	35	36	42		
11 - 20kl		(fill in thresholds)				32	35	38	42		
21 - 30kl		(fill in thresholds)				32	35	38	42		
>30 kl		(fill in thresholds)				32	35	36	42		
<u>Waste water tariffs</u> <i>(insert blocks as applicable)</i>											
(fill in structure)		(fill in structure)									
(fill in structure)		(fill in structure)									
(fill in structure)		(fill in structure)									
(fill in structure)		(fill in structure)									
(fill in structure)		(fill in structure)									
(fill in structure)		(fill in structure)									
(fill in structure)		(fill in structure)									
(fill in structure)		(fill in structure)									
(fill in structure)		(fill in structure)									
<u>Electricity tariffs</u> <i>(insert blocks as applicable)</i>											
(fill in thresholds)		(fill in thresholds)									
(fill in thresholds)		(fill in thresholds)									
(fill in thresholds)		(fill in thresholds)									
(fill in thresholds)		(fill in thresholds)									
(fill in thresholds)		(fill in thresholds)									
(fill in thresholds)		(fill in thresholds)									
(fill in thresholds)		(fill in thresholds)									
(fill in thresholds)		(fill in thresholds)									

DC29 iLembe - Supporting Table SA14 Household bills

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 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		26.00	27.49	29.42	31.78	29.42	29.42	9.5%	34.80	38.50	43.29
Water: Consumption		444.20	469.56	511.71	542.68	511.71	511.71	9.5%	265.30	293.15	326.87
Sanitation								9.5%	255.50	282.33	284.99
Refuse removal											
Other											
sub-total		470.20	497.05	541.13	574.46	541.13	541.13	(3.3%)	555.60	613.98	655.06
VAT on Services		65.83	69.59		80.42	80.42	80.42	9.5%	77.78	85.96	91.71
Total large household bill:		536.03	566.64	541.13	654.88	621.56	621.56	(3.3%)	633.38	699.94	746.76
% increase/-decrease			5.7%	(4.5%)	21.0%	(5.1%)	-		1.9%	10.5%	6.7%
2											
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		26.00	27.49	27.49	31.78	29.42	29.42	9.5%	34.64	38.50	43.29
Water: Consumption		149.70	158.21	158.21	183.03	169.45	169.45	9.5%	200.42	221.46	245.93
Sanitation								9.5%	182.50	201.66	203.50
Refuse removal											
Other											
sub-total		175.70	185.70	185.70	214.81	198.87	198.87	94.4%	417.56	461.62	493.72
VAT on Services		24.60	26.00		30.07	27.84	27.84	9.5%	58.46	64.63	69.12
Total small household bill:		200.30	211.70	185.70	244.88	226.71	226.71	94.4%	476.02	526.25	562.84
% increase/-decrease			5.7%	(12.3%)	31.9%	(7.4%)	-		110.0%	10.6%	7.0%
3											
Monthly Account for Household - 'indigent' Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease											

DC29 iLembe - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		68,379	70,936	41,959	75,821	56,904	56,904	66,559	50,908	62,870
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	68,379	70,936	41,959	75,821	56,904	56,904	66,559	50,908	62,870
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		14,772	22,167	-	5,000	4,000	4,000	5,330	5,600	5,500
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		14,772	22,167	-	5,000	4,000	4,000	5,330	5,600	5,500
Consolidated total:		83,151	93,104	41,959	80,821	60,904	60,904	71,889	56,508	68,370

DC29 iLembe - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantees (res/No)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months								Rand thousand	
Parent municipality											
ABSA		30 yrs	Fixed Zero Coupon	Yes	Fixed	7.95			30 June 2025	21,593	1,457
Investec		90 days	Call deposit	No	Fixed	5.85			01 September 2014	32,556	3,717
FNB		90 days	Call deposit	No	Fixed	5.25			01 August 2014	12,401	1,446
Municipality sub-total										66,550	6,620
Entities											
Standard Bank			Investment Account							5,330	
Entities sub-total										5,330	
TOTAL INVESTMENTS AND INTEREST	1									71,880	6,620

DC29 iLembe - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		67,281	67,216	64,841	62,432	62,308	62,308	59,384	56,084	52,484
Long-Term Loans (non-annuity)		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Local registered stock										
Instalment Credit										
Financial Leases		11,990	10,515	6,415	10,600	10,600	10,600			
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	109,271	107,731	101,256	103,032	102,908	102,908	89,384	86,084	82,484
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	109,271	107,731	101,256	103,032	102,908	102,908	89,384	86,084	82,484

Unspent Borrowing - Categorized by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

DC29 iLembe - 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:										
Operating Transfers and Grants										
National Government:		166,872	180,053	236,453	268,902	257,541	257,541	276,320	315,772	360,554
Local Government Equitable Share		145,775	176,654	206,543	228,010	228,010	228,010	253,366	289,500	332,346
Finance Management		739	565	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Municipal Systems Improvement		628	794	790	1,000	1,000	1,000	-	-	-
Water Services Operating Subsidy		-	-	-	7,642	-	-	-	-	-
EPWP Incentive		1,041	-	-	1,000	-	-	-	-	-
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
MIG Funded		18,688	-	27,600	28,000	27,281	27,281	23,684	24,652	26,656
Provincial Government:		35,825	34,201	7,411	7,250	35,168	35,168	-	1,200	-
Poverty Alleviation Grant - COGTA		-	-	-	1,000	1,000	1,000	-	-	-
EU LED projects		2,577	-	-	-	-	-	-	-	-
Premiers Fund		583	-	-	-	-	-	-	-	-
Development Planning Shared Services - COGTA		2,403	2,743	-	-	-	-	-	-	-
2010 World Cup		-	3,508	-	-	-	-	-	-	-
Corridor Grant		4,375	4,000	-	-	7,450	7,450	-	-	-
Maphumulo Small town regeneration		-	514	-	-	-	-	-	-	-
North Coast Wine Project		1,511	3,412	-	-	-	-	-	-	-
Agri Processing Grant		3,962	9,663	-	-	-	-	-	-	-
Amangaleni Development Project		44	156	-	-	-	-	-	-	-
Integrated Craft Hub		173	5	-	-	-	-	-	-	-
Moringa Tree Plantation		-	35	-	-	-	-	-	-	-
Broadband Project Grant		-	3,093	-	-	-	-	-	-	-
Biodiesel Grant		431	3,300	-	-	-	-	-	-	-
Agricultural hub IDC		622	622	-	-	-	-	-	-	-
District Growth and Development Summit - COGTA		-	-	-	400	400	400	-	-	-
Desludging		10,149	-	-	-	-	-	-	-	-
Restoration to beaches		8,885	2,952	-	4,600	4,600	4,600	-	-	-
Drought Relief		-	51	-	-	-	-	-	-	-
Other grants		-	-	-	-	-	-	-	-	-
Sports and Recreation Infrastructure		90	-	-	1,050	1,050	1,050	-	-	-
Land Management Program		-	-	1,800	-	2,426	2,426	-	-	-
Shared Services -		-	-	1,611	-	-	-	-	1,200	-
Nonoti Beach		-	1,000	-	-	-	-	-	-	-
Ilembe Special Development Plan		-	2,500	-	-	-	-	-	-	-
LED		-	-	500	-	500	500	-	-	-
EI Roll overs		-	-	-	-	3,390	3,390	-	-	-
Schools Nutrition Programme		-	-	-	-	9,500	9,500	-	-	-
Citizen Satisfaction Survey		-	-	-	-	1,130	1,130	-	-	-
Environmental Management Framework		-	-	-	-	1,039	1,039	-	-	-
Provincial Township Establishment		-	-	-	-	2,134	2,134	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		691	1,300	486	4,200	3,469	3,469	-	-	-
COGTA: Revenue Enhancement		-	-	-	1,500	-	-	-	-	-
IDC		501	1,024	-	2,400	2,400	2,400	-	-	-
LG Seta		190	276	486	300	1,069	1,069	-	-	-
Total Operating Transfers and Grants	5	203,387	215,555	244,350	278,352	296,178	296,176	278,320	316,972	360,554
Capital Transfers and Grants										
National Government:		141,865	126,931	154,005	209,644	233,040	233,040	302,656	439,976	680,150
Municipal Infrastructure Grant (MIG)		114,945	89,223	108,601	151,292	131,754	131,754	132,018	137,419	146,425
Rural Transport Services and Infrastructure		-	-	1,688	1,776	2,725	2,725	1,585	1,860	1,885
Regional Bulk Infrastructure		26,920	35,264	37,077	56,576	87,719	87,719	114,035	254,386	334,356
Water Conservation Demand		-	1,444	3,295	-	-	-	-	-	-
Waste Water Works		-	-	5,944	-	-	-	-	-	-
ACIP (DWA)		-	-	-	-	2,807	2,807	-	-	-
Water Services Operating Grant		-	-	-	-	6,704	6,704	9,771	6,895	4,386
EPWP		-	-	-	-	1,331	1,331	877	-	-
MSIG		-	-	-	-	-	-	781	819	848
MWIG		-	-	-	-	-	-	43,589	38,596	192,240
Provincial Government:		1,694	1,018	17,505	12,305	30,829	30,829	2,166	2,296	2,411
Massification - COGTA		-	167	17,505	12,305	10,811	10,811	-	-	-
Township development grant		-	76	-	-	-	-	-	-	-
Nonoti Beach Resort		-	351	-	-	-	-	-	-	-
COGTA		1,487	187	-	-	-	-	-	-	-
Disaster Management Grant		207	238	-	-	-	-	-	-	-
COGTA - Grootville Sanitation		-	-	-	-	18,957	18,957	-	-	-
Sport & Recreation		-	-	-	-	-	-	2,166	2,296	2,411
Maphumulo Water works		-	-	-	-	1,061	1,061	-	-	-
District Municipality:		-	-	-	-	-	-	17,544	-	-
<i>KwaDukuza Municipality MIG Transfer</i>		-	-	-	-	-	-	17,544	-	-
Other grant providers:		225	385	24,194	-	41,147	41,147	48,447	65,413	99,333
IDC		225	187	-	-	-	-	-	-	-
DBSA-Call Centre		-	-	1,957	-	-	-	-	-	-
Vet Refunds		-	-	22,227	-	41,147	41,147	48,447	65,413	99,333
Other		-	198	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	143,783	128,334	195,704	221,949	305,016	305,016	370,813	507,685	781,894
TOTAL RECEIPTS OF TRANSFERS & GRANTS		347,170	343,888	440,055	500,301	601,193	601,193	649,133	824,656	1,142,448

DC29 iLembe - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		186,272	130,053	238,961	266,902	257,541	257,541	278,320	315,772	360,554
Local Government Equitable Share		145,775	178,294	208,513	228,010	228,010	228,010	253,385	285,560	332,345
Finance Management		735	565	1,695	1,250	1,250	1,250	1,250	1,250	1,250
Municipal Systems Improvement		528	794	653	1,000	1,000	1,000			
Water Services Operating Subsidy		–	–	–	7,642	–	–			
EPWP Incentive		1,041	–	–	1,000	–	–			
Water Services Operating Subsidy MIG Funded		18,988	–	27,800	28,000	27,281	27,281	23,584	24,562	25,558
Provincial Government:		35,825	34,252	25,964	7,250	35,168	35,168	–	1,200	–
Poverty Alleviation Grant - COGTA		–	–	–	1,000	1,000	1,000			
EU LED projects		2,577	–	–	–	–	–			
Premiers Fund		583	–	–	–	–	–			
Development Planning Shared Services - COGTA		2,403	2,743	–	–	–	–			
2010 World Cup		–	3,508	–	–	–	–			
Corridor Grant		4,375	4,000	877	–	7,400	7,400			
Maphumulo Small town regeneration		–	614	–	–	–	–			
North Coast Wine Project		1,511	3,412	–	–	–	–			
Agri Processing Grant		3,982	9,253	–	–	–	–			
Amacombi Development Project		44	188	–	–	–	–			
Integrated Craft Hub		173	5	–	–	–	–			
Moringa Tree Plantation		–	38	–	–	–	–			
Broadband Project Grant		–	3,093	–	–	–	–			
Biodiesel Grant		431	3,300	–	–	–	–			
Agricultural Input IDC		622	622	–	–	–	–			
District Growth and Development Summit - COGTA		–	–	342	400	400	400			
Desludging		10,149	–	–	–	–	–			
Restoration to beaches		6,685	2,952	–	4,800	4,800	4,800			
Drought Relief		–	102	–	–	–	–			
Other grants		–	–	–	–	–	–			
Sports and Recreation Infrastructure		80	–	18,045	1,050	1,050	1,050			
Land Management Program		–	–	2,070	–	2,425	2,425			
Shred Services - Nonoti Beach		–	–	74	–	–	–		1,200	–
Nonoti Beach		–	–	133	–	–	–			
Kemba Spatial Development Plan LED		–	–	404	–	–	–			
ET Roll overs		–	–	343	–	500	500			
Schools Nutrition Programme		–	–	–	–	3,390	3,390			
Citizen Satisfaction Survey		–	–	–	–	9,900	9,900			
Environmental Management Framework		–	–	819	–	1,130	1,130			
Provincial Township Establishment		–	–	–	–	1,039	1,039			
IGR		–	–	–	–	2,134	2,134			
Provincial Management Assist		–	–	2,222	–	–	–			
District Municipality: <i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Other grant providers:		190	276	4,992	4,200	3,469	3,469	–	–	–
COGTA: Revenue Enhancement		–	–	–	1,500	–	–	–	–	–
IDC		–	–	4,705	2,400	2,400	2,400	–	–	–
LG Sola		190	276	287	300	1,069	1,069	–	–	–
Total operating expenditure of Transfers and Grants:		202,887	214,582	267,917	278,352	296,178	296,178	278,320	316,972	360,554
Capital expenditure of Transfers and Grants										
National Government:		125,039	103,834	152,797	209,644	233,040	233,040	302,656	439,976	680,150
Municipal Infrastructure Grant (MIG)		123,107	89,798	105,001	151,292	131,754	131,754	132,018	137,419	145,425
Rural Transport Services and Infrastructure		–	–	358	1,776	2,725	2,725	1,555	1,860	1,855
Regional Bulk Infrastructure		1,932	21,592	38,538	55,576	87,719	87,719	114,025	254,366	334,356
Water Conservation Demand		–	1,444	1,956	–	–	–			
Waste Water Works		–	–	5,944	–	–	–			
ADIP (DWA)		–	–	–	–	2,607	2,607	–	–	–
Water Services Operating Grant		–	–	–	–	6,704	6,704	9,771	6,856	4,386
EPWP		–	–	–	–	1,331	1,331	877	–	–
MSIG		–	–	–	–	–	–	781	819	848
MWIG		–	–	–	–	–	–	43,569	38,956	192,240
Provincial Government:		24,988	15,454	14,101	12,305	30,829	30,829	2,165	2,296	2,411
Massification - COGTA		–	167	12,733	12,305	10,811	10,811	–	–	–
Township development grant		–	614	–	–	–	–			
Nonoti Beach Resort		–	1	–	–	–	–			
COGTA		–	–	1,367	–	–	–			
Disaster Management Grant		–	–	–	–	–	–			
COGTA - Grootville Sanitation		–	–	–	–	18,957	18,957			
Sport & Recreation		–	–	–	–	–	–	2,166	2,256	2,411
Maphumulo Water works		–	95	–	–	1,051	1,051			
Replacement of Water Mains		11,185	11,685	–	–	–	–			
Ndwedwe Water Works		984	–	–	–	–	–			
Refurbishment of waste water works		6,736	98	–	–	–	–			
Rehabilitation of Infrastructure		6,069	2,793	–	–	–	–			
District Municipality: <i>KwaDukuza Municipality MIG Transfer</i>		–	–	–	–	–	–	17,544	–	–
Other grant providers:		–	7,329	23,346	–	41,147	41,147	48,447	65,413	99,333
IDC		–	–	1,183	–	–	–	–	–	–
DBSA-Call Centre		–	–	15,261	–	41,147	41,147	48,447	65,413	99,333
Vol Refunds		–	7,329	2,902	–	–	–	–	–	–
Ndwedwe Town Regeneration		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants:		150,027	126,617	190,243	221,949	305,016	305,016	370,813	507,685	761,394
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		352,913	341,199	458,160	500,301	601,193	601,193	649,133	824,656	1,142,448

DC29 iLembe - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			1,636							
Current year receipts		160,346	180,444	236,961	266,902	257,541	257,541	278,320	315,772	360,554
Conditions met - transferred to revenue		158,710	181,572	236,961	266,902	257,541	257,541	278,320	315,772	360,554
Conditions still to be met - transferred to liabilities		1,636	508							
Provincial Government:										
Balance unspent at beginning of the year		45,303	37,063	25,087	7,250	16,238	16,238		1,200	
Current year receipts		39,611	29,727	877		18,930	18,930			
Conditions met - transferred to revenue		42,809	30,408	25,964	7,250	35,168	35,168		1,200	
Conditions still to be met - transferred to liabilities		42,105	36,382							
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year			1,091	287						
Current year receipts		2,960	2,739	4,705	4,260	3,469	3,469			
Conditions met - transferred to revenue		1,869	3,574	4,992	4,200	3,469	3,469			
Conditions still to be met - transferred to liabilities		1,091	256							
Total operating transfers and grants revenue		203,388	215,554	267,917	278,352	296,178	296,178	278,320	316,972	360,554
Total operating transfers and grants - CTBM	2	44,832	37,148	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		4,081	2,938	8,258						
Current year receipts		121,195	111,867	144,539	153,068	233,040	233,040	302,656	439,976	680,150
Conditions met - transferred to revenue		122,339	113,296	152,797	153,068	233,040	233,040	302,656	439,976	680,150
Conditions still to be met - transferred to liabilities		2,938	1,509							
Provincial Government:										
Balance unspent at beginning of the year		4,278	13,432	14,101	12,305	23,714	23,714			
Current year receipts		33,500	10,231			7,115	7,115	2,166	2,296	2,411
Conditions met - transferred to revenue		21,444	15,038	14,101	12,305	30,829	30,829	2,166	2,296	2,411
Conditions still to be met - transferred to liabilities		16,333	8,625							
District Municipality:										
Balance unspent at beginning of the year								17,544		
Current year receipts								17,544		
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year				4,085						
Current year receipts				19,261		41,147	41,147	48,447	65,413	99,333
Conditions met - transferred to revenue				23,346		41,147	41,147	48,447	65,413	99,333
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		143,783	128,334	190,243	165,373	305,016	305,016	370,813	507,685	781,894
Total capital transfers and grants - CTBM	2	19,271	10,134	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		347,170	343,888	458,160	443,725	601,193	601,193	649,133	824,656	1,142,448
TOTAL TRANSFERS AND GRANTS - CTBM		64,103	47,280	-	-	-	-	-	-	-

DC29 iLembe - 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>KwaDukuza Municipality - Restoration to beaches</i>	1				4,800	4,800	4,800	4,800	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	4,800	4,800	4,800	4,800	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>KwaDukuza Municipality - Restoration to beaches</i>	2								-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>KwaDukuza Municipality - Restoration to beaches</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Siza Water</i>	4				1,500	1,516	1,516	1,516	1,600	1,720	1,858
Total Cash Transfers To Organisations		-	-	-	1,500	1,516	1,516	1,516	1,600	1,720	1,858
Cash Transfers to Groups of Individuals											
<i>Indigents</i>	5										
<i>VIP Toilets</i>				48,811		27,281	27,281	27,281	23,684	24,962	26,968
Total Cash Transfers To Groups Of Individuals:		-	-	48,811	-	27,281	27,281	27,281	23,684	24,962	26,968
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	48,811	6,300	33,597	33,597	33,597	25,284	26,682	28,816
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>KwaDukuza Municipality - Restoration to beaches</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>KwaDukuza Municipality - Restoration to beaches</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>KwaDukuza Municipality - Restoration to beaches</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Indigents</i>	5				5,610	6,534	6,534	6,534	756	783	820
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	5,610	6,534	6,534	6,534	756	783	820
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	5,610	6,534	6,534	6,534	756	783	820
TOTAL TRANSFERS AND GRANTS	6	-	-	48,811	11,910	40,131	40,131	40,131	26,040	27,465	29,636

DC29 iLembe - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
		2,875	3,518	1,954	2,280	2,280	2,280	2,478	2,659	2,867
		295	284	167	194	194	194	208	225	241
		43	49	-	-	-	-	-	-	-
		746	794	812	948	948	948	1,018	1,098	1,178
		175	148	186	194	194	194	208	224	241
		618	599	680	794	794	794	853	917	986
		661	693	1,652	1,928	1,928	1,928	1,821	1,962	2,138
		5,413	6,085	5,431	6,338	6,338	6,338	6,589	7,082	7,649
			12.4%	(10.7%)	18.7%	-	-	4.0%	7.5%	8.0%
Senior Managers of the Municipality										
		7,055	3,569	3,180	3,958	1,845	1,845	4,261	4,612	4,958
		1,179	644	84	8	3	3	-	-	-
		22	-	-	-	-	-	-	-	-
		2,312	400	-	-	-	-	-	-	-
		52	-	-	-	-	-	-	-	-
		-	-	697	751	366	366	738	793	853
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	13	225	75	75	42	45	48
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		10,620	4,613	3,944	4,941	2,288	2,288	5,079	5,450	5,859
			(56.6%)	(14.5%)	25.3%	(53.7%)	-	121.6%	7.5%	7.5%
Other Municipal Staff										
		45,333	55,288	60,220	67,350	72,939	72,939	79,722	84,126	90,879
		4,202	4,842	12,892	9,019	8,952	8,952	9,440	10,037	10,840
		2,213	2,550	-	3,936	4,471	4,471	4,851	5,372	5,802
		741	5,229	3,109	4,785	4,551	4,551	4,920	4,363	4,712
		-	-	-	-	-	-	-	-	-
		512	590	2,574	3,055	3,057	3,057	2,791	2,887	3,122
		4,538	853	-	-	-	-	-	-	-
		-	-	463	487	542	542	553	600	649
		4,356	5,019	7,429	6,194	6,061	6,061	7,328	6,519	7,041
		-	-	468	1,491	2,599	2,599	2,877	2,965	3,137
		-	-	-	300	300	300	300	323	348
		-	-	-	1,050	1,050	1,050	1,129	1,213	1,310
		61,884	74,371	87,154	97,668	104,542	104,542	112,912	118,345	127,840
			20.2%	17.2%	12.1%	7.0%	-	8.0%	4.8%	8.0%
Total Parent Municipality		77,928	85,869	96,530	108,947	113,168	113,168	124,571	130,878	141,348
			9.2%	13.5%	12.9%	3.9%	-	10.1%	5.1%	8.0%
Board Members of Entities										
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		106	418	532	482	550	550	600	650	689
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		106	418	532	482	550	550	600	650	689
			294.8%	27.2%	(9.4%)	14.1%	-	9.1%	8.3%	6.0%
Senior Managers of Entities										
		-	501	1,911	3,131	1,984	1,984	1,617	1,650	1,749
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	707	2,249	3,881	1,984	1,984	1,617	1,650	1,749
			-	218.1%	72.6%	(48.9%)	-	(18.5%)	2.0%	6.0%
Other Staff of Entities										
		-	1,670	3,814	2,418	3,966	3,966	3,283	3,350	3,551
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	1,670	3,814	2,418	3,966	3,966	3,283	3,350	3,551
			-	128.4%	(36.6%)	64.0%	-	(17.2%)	2.0%	6.0%
Total Municipal Entities		106	2,795	5,595	6,781	6,500	6,500	5,500	5,650	5,989
TOTAL SALARY, ALLOWANCES & BENEFITS										
		78,034	87,864	103,125	115,728	119,668	119,668	130,071	136,528	147,337
			12.6%	17.4%	12.2%	3.4%	-	8.7%	5.0%	7.9%
TOTAL MANAGERS AND STAFF		5,7	72,514	81,361	108,908	112,780	112,780	122,882	128,799	138,989

DC29 iLembe - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
	No.						
Rand per annum			1.				2.
Councillors	3						
Speaker	4	1	543,098	-	-	-	543,098
Chief Whip	-	-	-	-	-	-	-
Executive Mayor	1	1	733,278	-	-	-	733,278
Deputy Executive Mayor	1	1	582,897	-	-	-	582,897
Executive Committee	3	3	1,357,220	-	-	-	1,357,220
Total for all other councillors	24	24	3,203,229	169,660	-	-	3,372,889
Total Councillors	8	30	6,419,722	169,660	-	-	6,589,382
Senior Managers of the Municipality	5						
Municipal Manager (MM)	1	1	1,107,206	-	38,945	-	1,146,151
<i>List of each official with packages >= senior manager</i>							
Director Finance	1	1	795,840	10,421	174,696	-	980,957
Director Corporate Services	1	1	795,840	10,421	174,696	-	980,957
Director Corporate Governance	1	1	795,840	10,421	174,696	-	980,957
Director Technical Services	1	1	795,840	10,421	174,696	-	980,957
Total Senior Managers of the Municipality	8,10	5	4,290,564	41,682	737,731	-	5,069,977
A Heading for Each Entity	6,7						
List each member of board by designation							
Bongani Linda - Chairman			140,000				140,000
Riaz Meer - Sub-Committee Chairman (Finance)			120,000				120,000
Ian Deefleets - Sub-Committee Chairman (Investments)			120,000				120,000
Phindile Mabaso - Sub-Committee Chairman (HR)			120,000				120,000
Ms. Jane Wiltshire - Sub-Committee Chairman			100,000				100,000
Total for municipal entities	8,10	-	600,000	-	-	-	600,000
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	35	11,310,286	211,342	737,731	-	12,259,359

DC29 iLembe - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14			
		Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			30		30		30	30		30	
Board Members of municipal entities	4		7		7		7	7		7	
Municipal employees	5										
Municipal Manager and Senior Managers	3		8		9		9	9		9	
Other Managers	7		23		24		24	27	6	21	
Professionals			32	28	4	47	47	-	171	168	3
<i>Finance</i>			20	18	2	23	23	-	92	92	
<i>Spatial/town planning</i>			1		1	2	2		7	4	3
<i>Information Technology</i>									7	7	
<i>Roads</i>											
<i>Electricity</i>											
<i>Water</i>								65	65		
<i>Sanitation</i>											
<i>Refuse</i>											
<i>Other</i>			11	10	1	22	22				
Technicians			62	53	9	79	77	2	14	12	2
<i>Finance</i>			1		1	1		1			1
<i>Spatial/town planning</i>			1		1						
<i>Information Technology</i>			2	2		2	2				
<i>Roads</i>						3	3				
<i>Electricity</i>			2	2		2	2				
<i>Water</i>			20	20		28	28		12	12	
<i>Sanitation</i>			8	8		8	8				
<i>Refuse</i>											
<i>Other</i>			28	21	7	35	34	1	1		1
Clerks (Clerical and administrative)			139	75	64	165	162	3	121	118	3
Service and sales workers			11	11		11	11		22	22	
Skilled agricultural and fishery workers			3		3	3		3	3		3
Craft and related trades									35	35	
Plant and Machine Operators			65	56	9	65	65		61	61	
Elementary Occupations			156	155	1	170	170		191	191	
TOTAL PERSONNEL NUMBERS	9		536	378	158	610	532	78	691	613	78
% increase						13.8%	40.7%	(50.6%)	13.3%	15.2%	-
Total municipal employees headcount	6, 10		506	378	128	580	532	48	712	613	99
Finance personnel headcount	8, 10										
Human Resources personnel headcount	8, 10		9	6	3	9	8	1			

DC29 iLembe - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

R thousand	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						
	<u>Revenue By Source</u>																						
	Property rates																						
	Property rates - penalties & collection charges																						
	Service charges - electricity revenue		7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	7,208	
	Service charges - water revenue		1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	
	Service charges - sanitation revenue																						
	Service charges - refuse revenue		234	234	234	234	234	234	234	234	234	234	234	234	234	234	234	234	234	234	234	234	234
	Service charges - other		24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
	Rental of facilities and equipment		550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550
	Interest earned - external investments		1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397
	Interest earned - outstanding debtors																						
	Dividends received																						
	Fines																						
	Licences and permits																						
	Agency services		109,646	1,974	379	1,974	83,057	1,974	1,974	379	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974
	Transfers recognised - operational		1,113	9,187	1,113	9,187	1,113	9,187	1,113	9,187	1,113	9,187	1,113	9,187	1,113	9,187	1,113	9,187	1,113	9,187	1,113	9,187	9,187
	Other revenue																						
	Gains on disposal of PPE																						
	Total Revenue (excluding capital transfers and contributions)		121,612	22,015	14,319	22,015	95,024	22,394	13,940	22,015	22,015	22,015	22,015	22,015	22,015	22,015	22,015	22,015	22,015	22,015	22,015	22,015	22,394
	<u>Expenditure By Type</u>																						
	Employee related costs		10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417
	Remuneration of councillors		599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599	599
	Debt impairment		1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612
	Depreciation & asset impairment		2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633	2,633
	Finance charges				795																		
	Bulk purchases		4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641
	Other materials		1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828
	Contracted services		4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994
	Transfers and grants		2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068
	Other expenditure		7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519	7,519
	Loss on disposal of PPE																						
	Total Expenditure		36,311	36,311	37,106	36,311	36,311	41,566	36,311	36,311	36,311	36,311	36,311	36,311	36,311	36,311	36,311	36,311	36,311	36,311	36,311	36,311	36,311
	Surplus/(Deficit)		85,302	(14,296)	(22,786)	(14,296)	58,713	(19,172)	(22,370)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)	(14,296)
	Transfers recognised - capital		63,029	9,830	9,500	10,495	37,957	3,832	11,746	7,915	34,850	7,915	7,915	7,915	7,915	7,915	7,915	7,915	7,915	7,915	7,915	7,915	7,915
	Contributions recognised - capital		9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317	9,317
	Contributed assets																						
	Surplus/(Deficit) after capital transfers & contributions		157,648	4,851	(3,970)	5,515	103,687	(6,024)	(1,307)	2,935	87,260	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935
	Taxation																						
	Attributable to minorities																						
	Share of surplus/ (deficit) of associate																						
	Surplus/(Deficit)	1	157,648	4,851	(3,970)	5,515	105,687	(6,024)	(1,307)	2,935	87,260	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935	2,935
	Medium Term Revenue and Expenditure Framework																						
	Budget Year 2013/14																						
	Budget Year +1 2014/15																						
	Budget Year +2 2015/16																						

DC29 iLembe - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

R thousand	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		10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	153,455	199,142
	Vote 1 - BUDGET & TREASURY		4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	67,291	77,195
	Vote 2 - CORPORATE SERVICES		2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	32,564	37,376	
	Vote 3 - CORPORATE GOVERNANCE		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	14,783	16,967	
	Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	14,667	16,985	
	Vote 5 - PLANNING & DEVELOPMENT		17,405	17,405	17,405	17,405	17,405	17,405	17,405	17,405	17,405	17,405	17,405	17,405	230,433	260,026	
	Vote 6 - TECHNICAL SERVICES		31,221	31,221	31,221	31,221	31,221	31,221	31,221	31,221	31,221	31,221	31,221	31,221	468,900	711,369	
	Vote 7 - TECHNICAL SERVICES																
	Vote 8 - [NAME OF VOTE 8]																
	Vote 9 - [NAME OF VOTE 9]																
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
	Total Revenue by Vote		68,888	68,888	68,888	68,888	68,888	68,888	68,888	68,888	68,888	68,888	68,888	68,888	982,453	1,318,061	
	Expenditure by Vote to be appropriated																
	Vote 1 - BUDGET & TREASURY		3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	39,361	42,516	
	Vote 2 - CORPORATE SERVICES		6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	6,190	78,808	85,877	
	Vote 3 - CORPORATE GOVERNANCE		5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	65,283	70,493	
	Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		664	664	664	664	664	664	664	664	664	664	664	664	8,570	9,255	
	Vote 5 - PLANNING & DEVELOPMENT		1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	20,376	21,808	
	Vote 6 - TECHNICAL SERVICES		18,422	18,422	18,422	18,422	18,422	18,422	18,422	18,422	18,422	18,422	18,422	18,422	226,165	235,790	
	Vote 7 - TECHNICAL SERVICES		2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	29,154	31,486	
	Vote 8 - [NAME OF VOTE 8]																
	Vote 9 - [NAME OF VOTE 9]																
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
	Vote 15 - [NAME OF VOTE 15]																
	Total Expenditure by Vote		37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	467,717	497,225	
	Surplus/(Deficit) before assoc.		31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	514,436	820,836	
	Taxation																
	Attributable to minorities																
	Share of surplus/(deficit) of associate																
	Surplus/(Deficit)	1	31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	31,345	514,436	820,836	

DC29 Ilembe - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Revenue - Standard																		
	Governance and administration		14,158	14,158	14,158	14,158	14,158	14,158	14,158	14,158	14,158	14,158	14,158	14,158	14,003	169,739	199,225	226,179
	Executive and council		3,453	3,453	3,453	3,453	3,453	3,453	3,453	3,453	3,453	3,453	3,453	3,453	5,618	43,598	49,643	56,754
	Budget and treasury office		6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	6,638	4,426	77,441	86,043	99,910
	Corporate services		4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	3,958	46,700	55,539	63,615
	Community and public safety		877	877	877	877	877	877	877	877	877	877	877	877	-	877	-	-
	Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		3,836	3,836	3,836	3,836	3,836	3,836	3,836	3,836	3,836	3,836	3,836	3,836	2,251	28,599	29,097	32,307
	Planning and development		1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	16,013	14,657	15,985
	Road transport		1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,860	1,886
	Environmental protection		917	917	917	917	917	917	917	917	917	917	917	917	917	11,000	12,570	14,428
	Trading services		49,955	49,955	49,955	49,955	49,955	49,955	49,955	49,955	49,955	49,955	49,955	49,955	45,526	595,033	759,831	1,065,574
	Electricity		43,487	43,487	43,487	43,487	43,487	43,487	43,487	43,487	43,487	43,487	43,487	43,487	39,058	517,415	698,008	1,000,568
	Water		6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	77,618	61,823	65,006
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other		66,364	66,364	66,364	66,364	66,364	66,364	66,364	66,364	66,364	66,364	66,364	66,364	-	794,247	982,153	1,318,061
	Total Revenue - Standard		68,826	68,826	68,826	68,826	68,826	68,826	68,826	68,826	68,826	68,826	68,826	68,826	61,780	794,247	982,153	1,318,061
Expenditure - Standard																		
	Governance and administration		13,395	13,395	13,395	13,395	13,395	13,395	13,395	13,395	13,395	13,395	13,395	13,395	12,687	160,031	165,444	182,905
	Executive and council		5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,232	60,757	65,121	70,317
	Budget and treasury office		3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,078	39,361	42,516	47,516
	Corporate services		5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	4,378	61,300	64,983	70,072
	Community and public safety		677	677	677	677	677	677	677	677	677	677	677	677	677	8,123	8,732	9,431
	Community and social services		677	677	677	677	677	677	677	677	677	677	677	677	677	8,123	8,732	9,431
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		2,789	2,789	2,789	2,789	2,789	2,789	2,789	2,789	2,789	2,789	2,789	2,789	2,789	33,470	34,221	37,613
	Planning and development		1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	21,284	20,376	21,808
	Road transport		1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	12,186	13,845	15,805
	Environmental protection		20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	17,945	245,348	255,319	267,276
	Trading services		3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	37,546	39,989	43,188
	Electricity		17,618	17,618	17,618	17,618	17,618	17,618	17,618	17,618	17,618	17,618	17,618	17,618	14,903	207,802	216,331	224,088
	Water		3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	3,064	37,546	39,989	43,188
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other		37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	33,999	446,971	467,717	497,225
	Total Expenditure - Standard		31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	27,781	347,276	514,436	820,836
	Surplus/(Deficit) before assoc.		37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	33,999	446,971	467,717	497,225
	Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	1	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	37,543	33,999	446,971	467,717	497,225
			31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	27,781	347,276	514,436	820,836
			31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	31,283	27,781	347,276	514,436	820,836

DC29 iLembe - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

R thousand	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 - BUDGET & TREASURY		1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	17,000	10,000	10,000
	Vote 2 - CORPORATE SERVICES		585	585	585	585	585	585	585	585	585	585	585	585	585	7,096	819	848
	Vote 3 - CORPORATE GOVERNANCE		200	200	200	200	200	200	200	200	200	200	200	200	200	2,404	-	-
	Vote 4 - OFFICE OF THE MUNICIPAL MANAGER																	
	Vote 5 - PLANNING & DEVELOPMENT																	
	Vote 6 - TECHNICAL SERVICES																	
	Vote 7 - TECHNICAL SERVICES																	
	Vote 8 - [NAME OF VOTE 8]																	
	Vote 9 - [NAME OF VOTE 9]																	
	Vote 10 - [NAME OF VOTE 10]																	
	Vote 11 - [NAME OF VOTE 11]																	
	Vote 12 - [NAME OF VOTE 12]																	
	Vote 13 - [NAME OF VOTE 13]																	
	Vote 14 - [NAME OF VOTE 14]																	
	Vote 15 - [NAME OF VOTE 15]																	
	Capital multi-year expenditure sub-total	2	27,163	27,163	27,163	27,163	27,163	27,163	27,163	27,163	27,163	27,163	27,163	27,163	27,163	325,955	441,453	675,159
	Single-year expenditure to be appropriated																	
	Vote 1 - BUDGET & TREASURY		29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365
	Vote 2 - CORPORATE SERVICES		29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365
	Vote 3 - CORPORATE GOVERNANCE		29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365
	Vote 4 - OFFICE OF THE MUNICIPAL MANAGER																	
	Vote 5 - PLANNING & DEVELOPMENT																	
	Vote 6 - TECHNICAL SERVICES																	
	Vote 7 - TECHNICAL SERVICES																	
	Vote 8 - [NAME OF VOTE 8]																	
	Vote 9 - [NAME OF VOTE 9]																	
	Vote 10 - [NAME OF VOTE 10]																	
	Vote 11 - [NAME OF VOTE 11]																	
	Vote 12 - [NAME OF VOTE 12]																	
	Vote 13 - [NAME OF VOTE 13]																	
	Vote 14 - [NAME OF VOTE 14]																	
	Vote 15 - [NAME OF VOTE 15]																	
	Capital single-year expenditure sub-total	2	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365
	Total Capital Expenditure	2	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	352,455	452,272	686,007

DC29 iLembe - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

R thousand	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>																					
	Executive and council		2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,082	2,001	2,082
	Budget and treasury office		1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	-	1,417	-
	Corporate services		585	585	585	585	585	585	585	585	585	585	585	585	585	585	585	585	585	665	585	665
	Community and public safety		1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879
	Community and social services		273	273	273	273	273	273	273	273	273	273	273	273	273	273	273	273	273	273	273	273
	Sport and recreation		1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606
	Public safety																					
	Housing																					
	Health																					
	Economic and environmental services		132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132
	Planning and development																					
	Road transport																					
	Environmental protection		132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132
	Trading services		25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352	25,352
	Electricity																					
	Water		20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445	20,445
	Waste water management		4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906
	Waste management																					
	Other		29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365
	Total Capital Expenditure - Standard	2	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365	29,365
	Total Medium Term Revenue and Expenditure Framework		452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272	452,272
			686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007	686,007

DC29 iLembe - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	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	
Cash Receipts By Source																
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,072	6,732	73,520	85,149	99,733	
Service charges - water revenue	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,352	14,704	17,390	20,376	
Service charges - sanitation revenue																
Service charges - refuse revenue	234	234	234	234	234	234	234	234	234	234	234	234	2,810	4,903	5,443	
Service charges - other	24	24	24	24	24	24	24	24	24	24	24	24	287	289	319	
Rental of facilities and equipment	550	550	550	550	550	550	550	550	550	550	550	550	6,600	7,260	8,059	
Interest earned - external investments																
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services			379													1,850
Transfer receipts - operational	93,515	2,104	2,104	2,104	90,536	2,104	2,104	2,104	75,333	2,104	2,104	2,104	276,320	316,972	360,554	
Other revenue	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	13,350	14,069	15,125	
Cash Receipts by Source	102,721	11,310	11,689	11,310	99,742	11,689	11,310	11,310	84,918	11,310	11,310	12,487	391,106	447,709	511,456	
Other Cash Flows by Source																
Transfer receipts - capital	51,029	9,503	9,469	10,495	39,551	11,746	11,746	18,079	40,563	18,079	18,079	18,079	258,775	274,709	470,781	
Contributions recognised - capital & Contributed assets	9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	9,503	114,038	254,386	334,356	
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits	27	27	27	27	27	27	27	27	27	27	27	27	320	350	390	
Decrease (increase) in non-current debtors																
Decrease (increase) other non-current receivables																
Decrease (increase) in non-current investments	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(1,577)	(1,464)	(1,464)	
Total Cash Receipts by Source	163,149	30,559	30,556	31,203	148,702	32,834	32,455	36,787	134,900	36,787	36,787	39,964	760,661	975,690	1,315,521	
Cash Payments by Type																
Employee related costs	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	9,923	119,076	124,677	144,729	
Remuneration of councillors	599	599	599	599	599	599	599	599	599	599	599	600	7,180	7,732	8,338	
Finance charges			795						795				12,100	11,800	12,200	
Bulk purchases - Electricity																
Bulk purchases - Water & Sewer	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641	55,699	61,258	67,384	
Other materials	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	21,930	23,575	25,461	
Contracted services	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	59,933	64,468	69,596	
Transfers and grants - other municipalities																
Transfers and grants - other	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	25,284	28,682	28,816	
Other expenditure	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	7,522	90,262	199,414	261,806	
Cash Payments by Type	31,575	31,575	32,370	31,575	31,575	36,830	31,575	31,575	32,376	31,575	31,575	37,295	391,463	619,606	618,360	
Other Cash Flows/Payments by Type																
Capital assets																
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type	60,946	60,946	63,125	60,946	60,946	66,201	60,946	60,946	63,206	60,946	60,946	66,666	746,768	975,378	1,314,521	
NET INCREASE/(DECREASE) IN CASH HELD	102,202	(30,407)	(32,570)	(29,743)	87,756	(33,368)	(29,491)	(22,159)	71,694	(22,159)	(22,159)	(26,703)	13,693	512	1,000	
Cash/cash equivalents at the monthly/year begin:	41,133	143,335	112,926	60,358	50,615	138,371	105,004	78,513	54,354	126,047	103,868	81,729	41,133	55,027	55,539	
Cash/cash equivalents at the monthly/year end:	143,336	112,928	80,358	50,615	138,371	105,004	76,513	54,354	126,047	103,868	81,729	55,027	55,027	55,539	56,539	

DC29 iLembe - Supporting Table SA31 Aggregated entity budget

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
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational		11,963	29,672	31,319	8,734	31,619	31,619	9,145	9,976	10,761
Other own revenue		560	1,499	3,617	2,673	3,734	3,734	7,560	5,027	5,142
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		13	31	35	11	35	35	17	15	16
Employee costs		866	2,462	6,063	6,782	5,950	5,950	4,900	5,000	5,300
Remuneration of Board Members		106	418	523	-	550	550	600	650	689
Depreciation & asset impairment		26	-	-	-	-	-	800	600	636
Finance charges		-	-	-	-	-	-	-	-	-
Materials and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and grants		9,289	4,745	13,488	-	23,060	23,060	-	-	-
Other expenditure		2,095	4,748	5,698	4,625	5,793	5,793	10,405	8,753	9,278
Total Expenditure		12	12	26	11	35	35	17	15	16
Surplus/(Deficit)		0	19	9	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets		18,606	27,660	3,909	4,080	5,080	5,080	5,950	6,500	6,580
Total non current assets		414	27,296	29,258	36,015	36,015	36,015	36,712	38,410	39,408
Total current liabilities		17,975	28,824	9,156	10,000	10,000	10,000	5,000	5,000	5,000
Total non current liabilities		-	-	-	-	-	-	-	-	-
Equity		1,045	26,132	24,010	30,095	31,095	31,095	37,662	39,910	40,988
Cash flows										
Net cash from (used) operating		15,671	8,711	(23,742)	2,057	3,057	3,057	830	570	100
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		16,974	25,685	1,943	4,000	5,000	5,000	5,830	6,400	6,500

DC29 iLembe - 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
Siza Water	Yrs	30	Water and sanitation to certain areas within iLembe District		1,600

DC29 iLembe - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
				Budget Year 2013/14	Budget Year+1 2014/15								
R thousand	1,3												
Parent Municipality:													
<u>Revenue Obligation By Contract</u>	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Operating Revenue Implication													
<u>Expenditure Obligation By Contract</u>	2												
Size Water Concession													
Contract 2													
Contract 3 etc													
Total Operating Expenditure Implication													
<u>Capital Expenditure Obligation By Contract</u>	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Capital Expenditure Implication													
Total Parent Expenditure Implication		2,400	1,286	1,300	1,388	1,591	1,677	1,767	1,863	1,963	2,069	2,181	21,014
Entities:													
<u>Revenue Obligation By Contract</u>	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Operating Revenue Implication													
<u>Expenditure Obligation By Contract</u>	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Operating Expenditure Implication													
<u>Capital Expenditure Obligation By Contract</u>	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Capital Expenditure Implication													
Total Entity Expenditure Implication													

DC29 iLembe - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		137,273	95,269	207,686	231,549	273,693	273,693	295,614	422,557	628,749
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		113,446	86,325	191,435	206,105	232,551	232,551	238,253	413,802	622,468
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		113,446	86,325	191,435	206,105	232,551	232,551	238,253	413,802	622,468
Infrastructure - Sanitation		23,825	8,944	15,894	23,668	38,418	38,418	55,276	6,896	4,366
Reticulation		23,825	8,944	15,894	23,668	38,418	38,418	55,276	6,896	4,366
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	358	1,776	2,725	2,725	2,085	1,860	1,895
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	358	1,776	2,725	2,725	2,085	1,860	1,895
Community		91	46	-	7,058	6,191	6,191	19,271	2,296	2,411
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	19,271	2,296	2,411
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		91	46	-	7,058	6,191	6,191	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		15,281	25,039	19,837	22,446	17,779	17,779	21,865	10,000	10,000
General vehicles		-	-	-	-	697	697	700	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		1,892	501	19,837	17,300	10,300	10,300	17,670	10,000	10,000
Computers - hardware/equipment		3,993	216	-	5,146	6,307	6,307	60	-	-
Furniture and other office equipment		868	4,125	-	-	164	164	2,015	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	311	311	1,420	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		8,528	20,198	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	1,664	-	-	-	4,005	819	848
Computers - software & programming		-	-	1,664	-	-	-	4,005	819	848
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	152,646	120,354	229,188	261,053	297,664	297,664	340,755	435,672	642,007

DC29 iLembe - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	20,084	-	1,500	1,061	1,061	11,400	16,600	44,000
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	16,335	-	1,500	1,061	1,061	11,400	16,600	44,000
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	16,335	-	1,500	1,061	1,061	11,400	16,600	44,000
Infrastructure - Sanitation		-	3,749	-	-	-	-	-	-	-
Reticulation		-	3,749	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	380	560	560	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	380	560	560	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	300	-	-
Computers - software & programming		-	-	-	-	-	-	300	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	20,084	-	1,880	1,621	1,621	11,700	16,600	44,000

DC29 iLembe - 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		20,673	14,459	17,621	32,410	29,983	29,983	15,770	16,953	18,309
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		15,933	11,144	15,008	29,521	27,294	27,294	13,230	14,222	15,360
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		15,933	11,144	15,008	29,521	27,294	27,294	13,230	14,222	15,360
Infrastructure - Sanitation		4,740	3,315	2,073	2,689	2,689	2,689	2,540	2,731	2,949
Reticulation		4,740	3,315	2,073	2,689	2,689	2,689	2,540	2,731	2,949
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	1,383	5,250	4,937	4,937	6,160	6,622	7,152
General vehicles		-	-	688	412	999	999	1,000	1,075	1,161
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	318	318	318	400	430	464
Computers - hardware/equipment		-	-	21	3,810	2,760	2,760	4,050	4,354	4,702
Furniture and other office equipment		-	-	114	11	11	11	10	11	12
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	560	700	700	700	700	753	813
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	150	150	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	1,936	-	-	-	-	-	-
Computers - software & programming		-	-	1,936	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	20,673	14,459	20,400	37,661	34,921	34,921	21,930	23,575	25,461

DC29 ilembe - Supporting Table SA34d Consolidated Depreciation 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
R thousand										
Depreciation by Asset Class/Sub-class										
Infrastructure		14,506	12,711	17,569	24,353	24,864	24,864	22,711	23,154	23,770
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retiulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		9,932	11,080	12,034	16,680	17,030	17,030	15,556	15,859	16,281
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retiulation		9,932	11,080	12,034	16,680	17,030	17,030	15,556	15,859	16,281
Infrastructure - Sanitation		4,574	1,631	5,536	7,673	7,834	7,834	7,156	7,295	7,469
Retiulation		4,574	1,631	5,536	7,673	7,834	7,834	7,156	7,295	7,469
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other:		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas	3	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5,302	6,734	6,258	8,674	8,856	8,856	8,089	8,246	8,466
General vehicles		696	627	722	1,001	1,022	1,022	933	952	977
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		161	258	241	334	341	341	311	317	326
Computers - hardware/equipment		542	1,043	722	1,001	1,022	1,022	933	952	977
Furniture and other office equipment		228	403	241	334	341	341	311	317	326
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		428	611	481	667	681	681	622	634	651
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		3,247	3,791	3,851	5,336	5,450	5,450	4,978	5,075	5,210
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		239	182	241	334	341	341	800	700	600
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (lease amortization)		239	182	241	334	341	341	800	700	600
Total Depreciation	1	20,047	19,626	24,068	33,360	34,060	34,060	31,600	32,100	32,836

DC29 iLembe - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			Present value
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	
R thousand								
Capital expenditure	1							
Vote 1 - BUDGET & TREASURY		17,000	10,000	10,000				
Vote 2 - CORPORATE SERVICES		7,096	819	848				
Vote 3 - CORPORATE GOVERNANCE		2,404	-	-				
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-				
Vote 5 - PLANNING & DEVELOPMENT		-	-	-				
Vote 6 - TECHNICAL SERVICES		-	-	-				
Vote 7 - TECHNICAL SERVICES		325,955	441,453	675,159				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		352,455	452,272	686,007	-	-	-	-
Future operational costs by vote	2							
Vote 1 - BUDGET & TREASURY								
Vote 2 - CORPORATE SERVICES								
Vote 3 - CORPORATE GOVERNANCE								
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER								
Vote 5 - PLANNING & DEVELOPMENT								
Vote 6 - TECHNICAL SERVICES								
Vote 7 - TECHNICAL SERVICES								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		352,455	452,272	686,007	-	-	-	-

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	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 2014/15	Budget Year 2015/16	
Percent municipality: List all capital projects grouped by Municipal Vote															
BUDGET & TREASURY OFFICE															
Budget & Treasury Office	4	Installation of intelligent meters	370108	D	No	Infrastructure - Other	Refurbishment		52,164	10,000	10,000	10,000		10,000	Distalct Wide
		Mobile Filing Cabinets	389584	D	No	Other Assets	Furniture and other office equipment		283	283	-	-	-	-	Office
		Shop Bins	TBA	D	No	Other Assets	Plant & equipment		-	-	-	-	-	-	Office
		System Upgrade	369922	D	No	Intangibles	Computers - software & programming		-	-	-	-	-	-	Office
		Park Homes	369921	No	No	Other Assets	Buildings		-	-	-	-	-	-	Mansfont
		Motor Bike	369920	D	No	Other Assets	General vehicles		83	-	-	-	-	-	Office
		Disaster Management Centre	370101	G	No	Infrastructure - Other	Buildings		8,261	8,191	24	-	-	-	Office
		GPS	369930	G	No	Other Assets	Plant & equipment		24	-	-	-	-	-	Office
		Broadband	370102	G	No	Intangibles	Computers - software & programming		-	-	-	-	-	-	Office
		Call Centre	370093	G	No	Other Assets	Furniture and other office equipment		1,729	-	-	-	-	-	Office
		Microsoft Exchange Phase 1 Migration	369987	C	No	Infrastructure - Other	Computers - software & programming		1,516	1,316	239	-	-	-	Office
		Phase 2 Deployment of Share Point	369988	C	No	Infrastructure - Other	Computers - software & programming		3,885	2,043	209	819	-	-	Office
		Microsoft Enterprise Agreement Licences	369986	C	No	Intangibles	Computers - software & programming		4,724	1,400	1,000	-	-	-	Office
		Network Infrastructure Refurbishment	369969	C	No	Infrastructure - Other	Computers - software & programming		982	482	500	-	-	-	Office
		Replacement of PABX	369950	C	No	Infrastructure - Other	Computers - software & programming		178	78	100	-	-	-	Office
		Computers & Printers & Projectors	369920	C	No	Other Assets	Computers - hardware/equipment		1,470	991	60	-	-	-	Office
		Office Furniture & Equipment	369910	C	No	Other Assets	Furniture and other office equipment		1,561	402	144	-	-	-	Office
		Plant & Equipment	369950	C	No	Other Assets	Plant & equipment		517	517	-	-	-	-	Office
		Buildings	369981	C	No	Other Assets	Buildings		368	270	46	-	-	-	Office
		Recording System	369940	C	No	Other Assets	Plant & equipment		-	-	-	-	-	-	Office
		Biometrics Access Control System	369999	C	No	Infrastructure - Other	Other		639	439	-	-	-	-	Office
		Shangri High Site UPS	TBA	C	No	Infrastructure - Other	Other		300	300	-	-	-	-	Office
		Disaster Centre Network Infrastructure	TBA	C	No	Infrastructure - Other	Other		500	500	-	-	-	-	Office
		PKI Management Centre	TBA	C	No	Infrastructure - Other	Other		1,000	1,000	-	-	-	-	Office
		Integrated Call Centre System	TBA	C	No	Infrastructure - Other	Other		781	781	-	-	-	-	Office
		Document Management Scanner	369981	C	No	Other Assets	Computers - software & programming		-	-	-	-	-	-	Office
		CUVA System	369992	C	No	Other Assets	Computers - software & programming		-	-	-	-	-	-	Office
		Lift	369983	C	No	Other Assets	Plant & equipment		763	263	500	-	-	-	Office
		Vehicles	369930	C	No	Other Assets	General vehicles		1,387	687	700	-	-	-	Office
		Wireless Connection	370106	C	No	Intangibles	Computers - software & programming		234	234	-	-	-	-	Office
		GIS	370107	E	No	Other Assets	Plant & equipment		10	10	-	-	-	-	Office
		MIG Funded Projects - Other Years	Vancora	A	No	Infrastructure - Water	Refurbishment		285,844	-	-	-	-	-	Distalct Wide
		Sontombo Reservoir	369972	A	No	Infrastructure - Water	Refurbishment		-	-	-	-	-	-	Distalct Wide
		Upgrade Nowshwa Water Infrastructure	369982	A	No	Infrastructure - Water	Refurbishment		-	-	-	-	-	-	Distalct Wide
		Masontone Water Supply	369103	A	No	Infrastructure - Water	Refurbishment		-	-	-	-	-	-	Distalct Wide
		IDK Water Safety Plan and O & M Manuals	369700	A	No	Other	Water purification		28	88	-	-	-	-	Distalct Wide
		Sundumbul Water Installation	369320	A	No	Infrastructure - Water	Refurbishment		-	-	-	-	-	-	Distalct Wide
		Maphumulo Water Purification Works	369490	A	No	Infrastructure - Water	Refurbishment		-	-	-	-	-	-	Distalct Wide
		Replacement of Water Mains	369400	A	No	Infrastructure - Water	Refurbishment		-	-	-	-	-	-	Distalct Wide
		Slanger Manor Rising Main	369020	A	No	Infrastructure - Water	Refurbishment		-	-	-	-	-	-	Distalct Wide
		Dosing Equipment 13	369594	A	No	Other Assets	Plant & equipment		370	170	-	-	-	-	Distalct Wide
		Small Tools	369560	A	No	Other Assets	Plant & equipment		70	175	-	-	-	-	Distalct Wide
		Crestside Rural Housing	369981	B	Yes	Infrastructure - Sanitation	Refurbishment		263	263	-	-	-	-	Distalct Wide
		Sewer Pumps	369986	B	No	Infrastructure - Sanitation	Refurbishment		-	-	-	-	-	-	Distalct Wide
		Water Works	369978	A	No	Infrastructure - Water	Refurbishment		54	-	-	-	-	-	Distalct Wide
		Waste Water Works	369000	B	No	Infrastructure - Sanitation	Refurbishment		105	-	-	-	-	-	Distalct Wide
		Stanger Sewerage Works	369973	B	No	Infrastructure - Water	Refurbishment		54	-	-	-	-	-	Distalct Wide
		KwaDukuza Sewer Pump Stations	369520	B	No	Infrastructure - Sanitation	Refurbishment		105	-	-	-	-	-	Distalct Wide
		Reservoir Cleaning	369105	A	No	Infrastructure - Water	Refurbishment		-	-	-	-	-	-	Distalct Wide
		Reservoir Locking	369710	A	No	Infrastructure - Water	Refurbishment		833	833	-	-	-	-	Distalct Wide
		Water Extensions	369720	A	No	Infrastructure - Water	Refurbishment		42	42	-	-	-	-	Distalct Wide
		Water Quality Green Drop	369874	A	No	Infrastructure - Water	Refurbishment		13	13	-	-	-	-	Distalct Wide
		Tugela Mouth Small Water Scheme	369200	A	No	Infrastructure - Water	Refurbishment		921	(79)	-	-	-	-	Distalct Wide
		Telemetry all sites	369300	A	No	Infrastructure - Water	Refurbishment		-	-	-	-	-	-	Distalct Wide
		Water Purification Plants	369500	A	No	Infrastructure - Water	Refurbishment		86	-	-	-	-	-	Distalct Wide
		Manyosway Scheme Extension	369501	A	No	Infrastructure - Water	Refurbishment		430	430	-	-	-	-	Distalct Wide
		Nunjabali Waste Water Plant	369502	B	No	Infrastructure - Water	Refurbishment		105	105	-	-	-	-	Distalct Wide
		Masambane Water Refurbishment	369503	A	No	Infrastructure - Water	Refurbishment		564	564	-	-	-	-	Distalct Wide
		Nigubo Community Water Supply	369490	A	No	Infrastructure - Water	Refurbishment		12,129	9,497	-	-	-	-	Distalct Wide
		MIG PMU	367510	A	No	Infrastructure - Water	Refurbishment		-	2,632	-	-	-	-	Distalct Wide


Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individualy Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Project information
R thousand	4			2	6	3	3	5		Audited Outcome 2011/12	2013/14 Forecast	2014/15 Framework	2015/16 Framework	Ward location
		Mgabo/KwaDukuza Water Supply	368410	A	No	Infrastructure - Water	Refurbishment		62,227	20,280	10,298			KwaDukuza 4H wards: New
		Himabatha 1 Water Supply	367300	A	No	Infrastructure - Water	Refurbishment		4,946	1,355				Maphumulo wards: New
		Himabatha 2 Water Supply	367320	A	No	Infrastructure - Water	Refurbishment		311	311				Maphumulo wards: New
		Luthuli Water Project	367440	A	No	Infrastructure - Water	Refurbishment		6,097	2,105				Mphahlele 3 & 7: New
		Ozwabini Covenants/Akwangus Water	367190	A	No	Infrastructure - Water	Refurbishment		913					Mphahlele 7, 8 & 8B: New
		Ozwabini Covenants/Mamela Water	367620	A	No	Infrastructure - Water	Refurbishment							KwaDukuza 4: New
		Labaleini VIP Conversion	369521	B	No	Infrastructure - Sanitation	Refurbishment		0,168	9,168				KwaDukuza: New
		Ozwabini/Phambini Water	367140	A	No	Infrastructure - Water	Refurbishment		25,450	3,792	4,395			KwaDukuza 5: New
		Mphahlele Water Supply	368361	A	No	Infrastructure - Water	Refurbishment		669	408				KwaDukuza 5: New
		Sims Sauchi Bulwer Farm Extension	368100	A	No	Infrastructure - Water	Refurbishment		9,352	3,593				KwaDukuza 1: New
		Diefenbaker Water Borne Sewer	TBA	B	No	Infrastructure - Sanitation	Refurbishment		23,977	877	877			KwaDukuza 2: New
		Sports and Recreation	TBA	A	No	Infrastructure - Other	Sportsfields & stadia		23,977		10,271	2,256	2,411	KwaDukuza 3: New
		Mphahlele Water Supply Phase 2	369500	A	No	Infrastructure - Water	Refurbishment		55,474	16,123	19,296			Mandeni: New
		Ndulozwa Water Supply Scheme	369520	A	No	Infrastructure - Water	Refurbishment		55,544	17,070	17,544			Mandeni 5, 6 & 11: New
		Imphahlele Housing Bulk Water Supply	368324	A	No	Infrastructure - Water	Refurbishment		24,302	5,003	10,526			Mandeni: New
		Balcom / Kwaestabini	369522	A	No	Infrastructure - Water	Refurbishment		45,139	6,391	19,296			Mphahlele 5 & 6: New
		Imphahlele Housing Bulk Sewer Supply	368523	B	No	Infrastructure - Sanitation	Refurbishment		1,916	600	877			Mandeni: New
		KwaDukuza Sewer Refurbishment Upgrade	368362	B	No	Infrastructure - Sanitation	Refurbishment		3,227	3,227				KwaDukuza: Renewal
		Sundumbili Phase 3	369295	A	No	Infrastructure - Water	Refurbishment		11,851	5,145				Mandeni: New
		Refurbishment Waste Water Works	368000	B	No	Infrastructure - Sanitation	Refurbishment		5,574	5,574				District Wide: Renewal
		Upgrade Water Refurbishment K2392	368400	A	No	Infrastructure - Water	Refurbishment		230	200				KwaDukuza: Renewal
		Maurice Perry Pump Station	367360	A	No	Infrastructure - Water	Refurbishment		322	322				District Wide: Renewal
		Jojo Tanks X103	369560	B	No	Infrastructure - Water	Refurbishment		7,018	430				District Wide: Renewal
		Mphahlele Sewer Package Plant	369895	A	No	Infrastructure - Sanitation	Refurbishment		2,546	1,754	5,293			KwaDukuza 4: New
		Ndulozwa Town Regeneration	359835	E	No	Community	Other		34,887	2,846	4,200			KwaDukuza: New
		Water Pumps	369576	A	No	Infrastructure - Water	Refurbishment		1,373	614	7,190			District Wide: New
		Extension of Pipelines	369578	A	No	Infrastructure - Water	Refurbishment		45,117	517	7,708			District Wide: New
		Siza Water Low Cost Housing	369976	B	No	Infrastructure - Sanitation	Refurbishment		8,685	2,857	3,406			Mphahlele: New
		Lenor Tugela Bulk Water Supply - ESW	359400	A	No	Infrastructure - Water	Refurbishment		831,859	87,719	114,035			District Wide: New
		Rural Transport Services and Infrastructure	359505	E	No	Infrastructure - Other	Refurbishment		6,329	314	1,956			District Wide: New
		Appropriate Technology Water Provision Pr	359500	A	No	Infrastructure - Water	Refurbishment		21,593	18,611	1,956			District Wide: New
		ACIP	369393	A	No	Infrastructure - Water	Refurbishment		3,491	2,421				District Wide: New
		Supply and installation of Palisade Fencing	368275	A	No	Infrastructure - Water	Refurbishment		1,214	614	1030			Shadlow: New
		Melville Package Plant (Drowthill)	369100	B	No	Infrastructure - Sanitation	Refurbishment		4,922	4,922				District Wide: New
		Water Conservation & Demand Management	368480	A	No	Infrastructure - Water	Refurbishment		37,563	5,447	4,000			Groutville: New
		Construction of new offices	369398	A	No	Infrastructure - Other	Buildings		1,331	1,331				Maphumulo/District Wide: Renewal
		Community Hall Maphumulo	369501	A	No	Community	Community halls		1,316	1,316				Maphumulo/District Wide: New
		Municipal Water Infrastructure Grant	TBA	A	No	Infrastructure - Water	Refurbishment		173,026		27,769			District Wide: New
		EPWP	TBA	A	No	Community	Other		877		877			District Wide: New
		Parent Capital expenditure							2,011,686	215,023	299,285	452,272	692,561	
		Entity: List of capital projects grouped by Entity												
		ENTERPRISE Lembe							4,596	4,596				
		Agriculture							1,038	1,038				
		Biological Assets							8,355	8,355				
		Projects - Under Construction							90	90				
		Furniture & Equipment							69	69				
		Computer Equipment							16	16				
		Intangible Assets												
		Entity Capital expenditure							14,155	14,155				
		Total Capital expenditure							2,025,750	228,188	352,465	452,272	692,561	

Quality certificate

I **M.D NEWTON**, municipal manager of **ILEMBE DISTRICT MUNICIPALITY**, hereby certify that the annual 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 annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Name: **M.D NEWTON**

Municipal manager of **ILEMBE DISTRICT MUNICIPALITY**

Signature:  _

Date: 22 May 2013_

COMMENTS BY TREASURY ON THE 2013/14 DRAFT BUDGET

1. KEY OBSERVATIONS AND FINDINGS

1.1 Compliance with Municipal Budget Reporting Regulations (MBRR)

Provincial Treasury (PT) has made a note that the municipality has prepared the budget in the prescribed format as required by Regulation 9 of the MBRR.

1.2 Credibility of figures

There were minor discrepancies noted in the audited outcome figures completed in the A Schedules in comparison to the audited Annual Financial Statements (AFS) figures from 2009/10 to 2011/12. The municipality is required to correct this.

Response: This has been adjusted accordingly, figures that are consistent with the Annual Financial Statements have been populated in the A schedules. The adjusted budget figures have been populated according to the B Schedules that were submitted to Provincial Treasury in February.

1.3 Sustainability of the municipality

Revenue and expenditure management is fundamental to the sustainability of the municipality. It is noted that iLembe District Municipality has budgeted for an *operating deficit* for 2013/14 and 2014/15 financial years. This is an indication that there are financial imbalances that need to be addressed.

The following pose a risk to the health and sustainability of the cash generating assets:

- The municipality's inability to generate surpluses over the MTREF;
- The inadequacy of the budgeted *Repairs and maintenance* and *Renewal of existing assets*.

It is imperative that the municipality approves a budget that promotes sustainability of the municipality and does not budget for a deficit.

Response: This has been addressed on the final budget that will be tabled at Council for approval and adoption. The municipality has made use of vat refunds in order to fund the internally funded capital projects as per the best practice by National Treasury.

1.4 Funding of the budget

Uncertainty on whether the budget is funded or not, due to the operating deficit that is budgeted for.

Response: The municipality has revised the budget and has budgeted for an operating surplus.

1.5 Operating Budget

PT raised a concern on a municipality being increasingly reliant on grants.

Response: That is currently beyond the control of the municipality.

1.6 Asset Management

In terms of National Treasury's guideline, at least 40% of the capital budget must be allocated to the renewal of existing assets.

Response: Currently, renewal budget is about 3.6%, this will have to be reviewed in line with the operations and maintenance plan in order to ensure that existing assets are taken care of, maintained and renewed as and when required.

1.7 Service Delivery

The Basic service delivery measurement Table A10 has not been fully populated by the municipality as the municipality only populated data for services which it is providing.

The municipality's draft SDBIP did not include monthly projections of revenue to be collected by source and operational and capital expenditure by vote.

Response: Information has been requested from the local municipalities and this will be populated for the final submission to Council.

The monthly projections of revenue to be collected by source and operational and capital expenditure by vote, was included in the documents submitted to Treasury when the draft budget was submitted in April 2013.

2. OPERATING BUDGET

2.1 Operating Revenue Framework

Service charges (Water)

PT has raised a concern with how the revenue forgone has been disclosed (10 kl instead of 6 kl)

Response: Revenue forgone has been disclosed as per PT's comments.

Service Charges (Sanitation)

An amount of R430 000 that relates to free basic sewer has been disclosed as revenue forgone instead of transfers and grants.

Response

This has been addressed in the final budget which will be tabled at full Council at the end of May 2013.

Transfers recognized - Operating

The municipality has included operating grants that are neither reflected on the Division of Revenue Bill (DoRB) nor the Provincial Gazette No. 921 nor supported by written confirmation from the grants providers.

Response

Grants not appearing on the DoRB have been removed from the final budget.

2.2 Operating Expenditure Framework –

Employee related costs

PT: Based on the 2011/12 audited outcomes and the number of senior managers reflected in Table SA24, the salaries of senior managers of the parent municipality in Table SA22 were understated in the 2012/13 adjustments Budget. Consequently the basic salary of senior managers appears to have increased by 132.6 percent. The municipality is requested to populate the budget Tables accurately.

Response: The budget tables have been accurately populated. The budget for senior managers' salaries was adjusted downwards during the adjustments budget process was due to the fact that the vacant positions of directors had not yet been filled and therefore a provision was made should they be filled during the latter part of the financial year.

PT: Based on the audited outcomes, the salaries of senior managers of the entity in Table SA22 appear to be understated in 2012/13 and 2013/14. This needs to be corrected prior to the tabling of the final budget.

Response: The budget is not understated.

PT: As per 2011/12 audited AFS, the municipality paid out an amount of R3.8 million for performance bonuses in 2011/12 and R3.6 million in 2010/11. However, no amount has been provided in 2013/14, it is therefore assumed that the municipality does not plan to pay bonuses to municipal staff in 2013/14. The same was noted in the 2012/13 financial year.

Response: The amounts noted above are not in respect of performance bonuses but rather the service bonus for municipal employees. (13th cheque) The amount have been removed under performance bonus and disclosed under "other benefits and allowances".

Transfers and Grants

In Table SA21, the municipality has not disclosed non-cash *Transfers and grants* made to groups of individuals in terms of free services.

This expenditure covers all free services given to households and other customer groups in relation to services which the municipality would normally charge. The municipality is advised to disclose grant expenditure in relation to the provision of free basic services in Tables A4, SA1 and SA21.

In Supporting Table SA1 an amount of R2.5 million is reflected under *Transfers and grants* expenditure in the entity's budget. However, this amount has not been included in Supporting Table SA1 in the consolidated budget.

Response: Non-cash transfers and grants will be reflected accordingly on the final budget. The R2, 5 m in relation to the entity reflected as transfers and grants will be disclosed correctly under "other expenditure" when the final budget is tabled.

Other items of expenditure

PT: The *Bulk purchases* budget appears understated based on prior year increases by Umgeni Water, the increase in the number of households receiving water services and the Consumer Price Index (CPIX).

Response: The 5% increase has been budgeted for due to the fact that the municipality is in the process of implementing flow limiters and therefore a saving on bulk purchases is anticipated.

PT: The municipality has allocated the entire expenditure budget relating to *Repairs and maintenance* under *Other materials* as per Table SA1, and also under the other items of expenditure, for example: *Employee related costs*. As a result, the municipality has double counted certain expenditure categories

Response: The expenditure relating to repairs and maintenance will be broken down accordingly.

PT: In terms of SA1, *General expenses* constitute 18 percent of total *Other expenditure*. For transparency purposes, the municipality needs to provide a more detailed breakdown of *General expenses* in order for Provincial Treasury to determine whether the municipality has budgeted for non-priority expenses. It is recommended that *General expenses* not exceed 10 percent of total 'other' expenditure as per Budget Format Guide.

Response: The figure for general expenses will be broken down further to align to the 10% as per the Budget Format Guide.

PT: The municipality has incorrectly included grant expenditure of R14.4 million under *other expenditure*. This amount is in respect of expenditure against grant allocations and needs to be allocated to the relevant expenditure categories in Table A4.

Response: The amount of R14, 4m is not grant expenditure per se, as it is an amount for sale of vegetables to schools according to the agreement with the department of education.

This allocation is "other expenditure" and the description will be changed so there is no confusion.

2.3 Operating Budget Surplus/Deficit

The municipality has budgeted for an operating deficit of R20.5 million in 2013/14. However, the municipality still needs to explain in the budget document how the operating deficit on its operating budget relates to the municipality's longer term financial management strategy. The municipality's operating deficit in the 2013/14 financial year may also be adversely affected by the outcome of the final water tariffs, thus increasing the municipality's operating deficit in the 2013/14 financial year.

Response: The municipality has revised the budget and an operating surplus has been budgeted for.

3. CAPITAL BUDGET

3.1 Capital Sources of Funding

Transfers recognized capital

PT: In Tables A5 and SA18, the municipality has reflected national government *Transfers recognised- capital* exclusive of VAT. Consequently, *Transfers recognised- capital* is understated. As per MFMA Circular No. 58, the municipality must show its full capital conditional grant allocations reflected in the DoRB under *Transfers recognised- capital*.

Response: The transfers recognized have been disclosed excluding vat due to disclosure and also for reporting purposes as far as the municipality is concerned. However, the transfers are not understated; the balance of grants has been accordingly reflected as vat refunds.

PT: A grant amounting to R1.7 million for ACIP (DWA) has been included in Table SA18 and Table A5 as a National Government Grant, but is not reflected in the Division of Revenue Bill.

Response: This grant has been removed on the final budget that will be tabled for approval.

PT: KwaDukuza Municipality has budgeted to transfer MIG amounting to R20 million to iLembe District Municipality. This amount has not been included in the municipality's 2013/14 draft budget, neither was an amount of R16 million in respect of top up funding for *water* and *sanitation* infrastructure services related to KwaDukuza Municipality *Housing* projects. It was noted that the R16 million has not yet been transferred to iLembe District Municipality. The municipality has agreed to include the R20 million in the final budget.

Response: This has been taken into account on the final budget that will be tabled for approval.

Public contributions and donations

Public contributions and donations of R111.8 million have also been reflected exclusive of VAT constitute 34 percent of the total capital funding. This contribution relates to the Regional Bulk Infrastructure in-kind allocation which is transferred directly to the municipality. This amount needs to be reflected in full as per MFMA Circular 58.

Response: As alluded to above, the grant has been budgeted for according to the DoRB allocation with the balance reflected as vat refunds.

Internally generated funding

Internally generated funding of R30.9 million has been included in the 2013/14 financial year and constitutes 9 percent of total capital funding of R328.6 million. The Cash Flow Table A7 and the Cash backed reserves/ Accumulated surplus reconciliation Table A8 were poorly populated. In Table A7, *Capital asset* payments were understated while *Ratepayer and other, Government capital* and *operating grant* receipts were overstated. In Table A8 no amounts have been reflected for *Unspent conditional grants, Statutory requirements* and *Other provisions*. Therefore, Provincial Treasury could not determine whether the municipality had surpluses not committed for other purposes that can be used to fund *Internally generated funding* in the capital budget.

Response: Tables A7 and A8 have been reviewed accordingly in line with the operating surplus and also considering other factors as raised by PT.

3.2 Capital Expenditure

New assets and renewal of assets

Response: Comments have been noted.

Repairs and maintenance

Response: Comments have been noted.

4. CASH FLOW MANAGEMENT

Cash from Operating Activities

PT: *Cash Receipts from ratepayers and other* appear to be overstated as the municipality has applied a collection rate of 85 percent as reflected in the budget assumptions. In order to be conservative the municipality needs to review the collection rate as it appears high in relation to prior year trends. The municipality also needs to consider other factors which may impact the collection rate such as the installation of intelligent meters, data cleansing and the slow recovery of the economy.

Response: The municipality has budgeted for 85% collection rate as it is in the process of implementing flow limiters, which will assist in ensuring that revenue collection is enhanced.

PT: *Interest earned on outstanding debtors* needs to be classified under *Interest receipts* and not receipts from *Ratepayers and other*. In addition, due to the challenges noted with respect to collections, the municipality should not project receipts from *Interest earned on outstanding debtors* in order to be conservative.

Response: The interest earned on outstanding debtors has been classified under interest receipts.

PT: *Government- operating grants* reflected in the Cash Flow budget (Table A7) appear to be overstated by R17.6 million when compared to the grants reflected in the DoRB. *Government- capital grants* also appear to be overstated by R4 million.

Response: The grants not reflected on DoRB have been removed from the final budget.

Cash from Financing Activities

The municipality has budgeted to spend 100 percent of the budgeted capital projects reflected in Table A5. However, it should be noted that the capital expenditure reflected in Table A5 is understated as the municipality has reflected *Capital asset* payments exclusive of VAT. This needs to be corrected by the municipality as it will have a major impact on the cash flow position. (Refer to section 3.1 above)

Response: Vat has been accounted for on the final budget to be tabled at Council on 29 May 2013.

Cash Flows from Investing Activities

The municipality has only budgeted R2.5 million for *Repayment of borrowing* which appears low when compared to prior year repayments and does not include repayment on the lease. As per the 2011/12 audited AFS, the leases only terminate between November 2013 and November 2015. A similar trend has been identified over the MTREF.

Response: This has been corrected on the final budget to be tabled in May.

Cash/cash equivalents at year end

Based on the recalculated Cash Flow, *Cash/cash equivalents at year end* is negative. The municipality needs to revise the Cash Flow budget in Table A7 in order to ensure that the budget is funded.

Response: The cash flow budget has been revised.

Application of cash and investments

The cash flow budget has been revised.

5. SERVICE DELIVERY MEASURES

Comments have been dealt with and others addressed by the responses above.

