

DRAFT ANNUAL BUDGET NXUBA LOCAL MUNICIPALITY



**2014/15 TO 2016/17
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS**

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ANNEXURE A

PART 1 ANNUAL BUDGET

1.1 MAYOR`S REPORT

The budget of the municipality is the plan which gives effect to the strategic priorities. Maximize service delivery to the community within the constraints of the available resources. With the limited resources the municipality strives to deliver services to the community. The IDP determines and prioritizes the needs of the community. The 2014/15 operational and capital budget has been prepared in accordance with the IDP. The 5 key priority strategic areas of the IDP being:

- Municipal Transformation and Institutional Development
- Basic Service Delivery and Infrastructure Development
- Local Economic Development
- Financial Viability and Management
- Good Governance and Public Participation

The municipality will implement the following capital projects in the 2014/15 financial year :

- Wanderers sport field
- Nonzwakazi Polar Park sports fields
- Multipurpose centre in Goodwin park
- Installation of electrical infrastructure
- Re-surfacing of roads in Bedford
- Re-surfacing of roads in Adelaide
- Red township hall
- Re-gravelling of roads in red township

In conclusion delivering services to the community and obtaining a clean audit report is vital to the municipality

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HONOURABLE MAYOR

Councilor Louisa Leonora "Dolly" Bruintjies

1.2 COUNCIL RESOLUTIONS

On 28 March 2014 the Council of Nxuba Local Municipality met in the Council Chambers of Nxuba Local Municipality Hall to consider the draft annual budget of the municipality for the financial year 2014/15. The Council approved and adopted the following resolutions:

1. The Council Nxuba Local Municipality Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The draft annual budget of the municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in A2 page 9 ;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in A3 on page 10 ;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in A4 on page 11 ; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in A5 on page 12
 - 1.2 The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1 Budgeted Financial Position as contained in A6 on page 13;
 - 1.2.2 Budgeted Cash Flows as contained in A7 on page 14 ;
 - 1.2.3 Cash backed reserves and accumulated surplus reconciliation as contained in A8 on page 15
 - 1.2.4 Asset management as contained in A9 on page 16
 - 1.2.5 Basic service delivery measurement as contained in A10 on page 17
- 2 The Nxuba Local Municipality Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013:
 - 2.1 the tariffs for property rates – as set out in Annexure A
 - 2.2 the tariffs for electricity – as set out in Annexure A
 - 2.3 the tariffs for solid waste services – as set out in Annexure A
- 3 The Council of Nxuba Local Municipality Local Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the draft tariffs with effect from 1 July 2014 the tariffs for other services, as set out in Annexure A.

- 4 To give proper effect to the municipality's draft annual budget, the Council of Nxuba Local Municipality approves:
 - 4.1 That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.
 - 4.2 That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.

1.3 EXECUTIVE SUMMARY

The 2014/15 to 2016/17 Budget preparation commenced in August 2013 after Council approved the IDP/Budget Process Plan. The Budget comprises of both Operating and Capital Budget, which is a requirement of the Constitution and the Municipal Finance Management Act (MFMA). The capital budget consists mainly of the MIG Infrastructure Grant funded projects, as well as new or replacement other assets. The Operating Budget is the largest component of the budget, personnel costs and bulk purchases taking up the largest portion of the budget. One of the objectives of the budget timetable is to ensure integration between the development of the Integrated Development Plan (IDP) and the Budget.

In preparation of the 2014/14 MTREF budget the municipality utilized the national treasury circular 70 which guides municipalities in the preparation of their budgets. In preparation of the draft budget the municipality experienced the following challenges:

- Economic problem: limited resources and unlimited needs
- Funding for accruals at year end
- Declining revenue base

The adjustment budget and cash flow has been used as baseline for the preparation of the draft budget. The largest source of revenue is grants and transfers as well as own revenue from rates, service charges, rentals and other revenue. Strategies have be put in place to ensure the municipality generates more revenue; with regard to electricity the municipality is operating at a loss instead of a gain and this negatively affects the cash flow; this results in the inability to pay creditors. Tariffs such as rates and refuse removal will be increased by 5.6% (CPI) and electricity tariffs will be increased by 8%.

The following inflation forecasts have been used in the preparation of the draft budget:

2014	-5.6%
2015	-5.4%
2016	-5.4%

Operating budget is R80 943 616 which constitutes of personnel costs at R 26 794 568, repairs and maintenance R 1 520 000, depreciation R 8 365 728 ,general expenses R35 030 869 and capital budget R9 232 450. Revenue amounts to R72 489 591 comprising of R 37 608 000 from grants and R34 881 591 which will be internally generated.

In the 2013/14 financial year the municipality failed to implement the capital projects as budgeted for in that year; due to incompleteness of the previous year's projects. The projects of the 2013/14 financial year will be implemented in the 2014/15 financial year.

ANNUAL BUDGET TABLES-Budget Summary

The 'standard classification' refers to a modified Government Finance Statistics (GFS) reporting structure. The aim of the standard classification approach is to ensure that all municipalities approve a budget in one common format, to facilitate comparison across all municipalities

Choose name from list - Table A1 Consolidated Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	2,600	2,823	3,094	2,421	2,421	2,421	2,421	3,521	3,711	3,912
Service charges	16,480	17,935	18,912	25,545	25,545	25,545	25,545	24,282	25,572	27,953
Investment revenue	-	84	2,708	-	-	-	-	-	-	-
Transfers recognised - operational	20,800	21,702	24,792	28,106	28,086	28,086	28,086	28,157	29,486	29,384
Other own revenue	7,648	5,841	7,073	4,533	2,633	2,633	2,633	7,098	7,749	8,169
Total Revenue (excluding capital transfers and contributions)	47,529	48,386	56,579	60,605	58,685	58,685	58,685	63,038	66,519	69,417
Employee costs	16,523	16,319	20,842	22,420	21,887	21,887	21,887	24,617	25,946	27,347
Remuneration of councillors	1,303	1,868	2,032	2,473	2,424	2,424	2,424	2,178	2,295	2,419
Depreciation & asset impairment	-	8,452	8,366	8,452	8,452	8,452	8,452	8,366	8,817	9,294
Finance charges	482	-	337	-	-	-	-	-	-	-
Materials and bulk purchases	12,787	17,506	19,732	19,242	17,942	17,942	17,942	20,035	21,117	22,257
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	14,535	24,623	15,299	24,801	24,202	24,202	24,202	16,516	17,458	17,892
Total Expenditure	45,630	68,768	66,608	77,388	74,907	74,907	74,907	71,711	75,634	79,209
Surplus/(Deficit)	1,899	(20,382)	(10,029)	(16,783)	(16,222)	(16,222)	(16,222)	(8,673)	(9,115)	(9,792)
Transfers recognised - capital	3,663	7,010	10,184	11,136	11,136	11,136	11,136	9,451	9,608	9,830
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5,562	(13,373)	155	(5,647)	(5,086)	(5,086)	(5,086)	778	493	38
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5,562	(13,373)	155	(5,647)	(5,086)	(5,086)	(5,086)	778	493	38
Capital expenditure & funds sources										
Capital expenditure	1,359	1,519	10,184	11,254	10,804	10,804	10,804	9,232	9,438	9,471
Transfers recognised - capital	1,359	1,519	10,184	11,254	10,804	10,804	10,804	9,232	9,438	9,471
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	1,359	1,519	10,184	11,254	10,804	10,804	10,804	9,232	9,438	9,471
Financial position										
Total current assets	29,106	15,574	19,126	16,446	16,446	16,446	16,446	17,366	18,304	19,293
Total non current assets	41,569	222,720	205,274	235,191	235,191	235,191	235,191	247,891	261,278	275,387
Total current liabilities	17,653	28,690	27,493	27,023	27,023	27,023	27,023	28,536	30,077	31,701
Total non current liabilities	-	-	4,544	-	-	-	-	-	-	-
Community wealth/Equity	53,021	212,704	206,479	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating	6,920	(11,854)	155	(5,648)	(6,388)	(6,388)	(6,388)	778	527	79
Net cash from (used) investing	(1,359)	(1,519)	(10,184)	(11,254)	(10,804)	(10,804)	(10,804)	(9,232)	(9,438)	(9,471)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	8,134	(5,239)	(15,268)	(14,902)	(17,192)	(17,192)	(17,192)	(8,454)	(17,365)	(26,756)
Cash backing/surplus reconciliation										
Cash and investments available	6,330	2,684	663	2,834	2,834	2,834	2,834	2,993	3,154	3,325
Application of cash and investments	(6,019)	15,699	7,559	13,346	13,346	13,346	13,346	14,093	14,854	15,656
Balance - surplus (shortfall)	12,349	(13,015)	(6,896)	(10,512)	(10,512)	(10,512)	(10,512)	(11,100)	(11,700)	(12,332)
Asset management										
Asset register summary (WDV)	41,569	239,932	205,274	210,644	210,644	210,644	236,170	236,170	248,923	262,365
Depreciation & asset impairment	-	8,452	8,366	8,452	8,452	8,452	8,366	8,366	8,817	9,294
Renewal of Existing Assets	-	-	-	2,500	-	-	-	2,000	-	-
Repairs and Maintenance	282	551	303	2,152	1,302	1,302	1,520	1,520	2,292	2,360

A2 CONSOLIDATED BUDGETED FINANCIAL PERFORMANCE

Choose name from list - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
<i>Governance and administration</i>		29,353	28,602	22,561	18,916	18,916	18,916	23,085	24,292	25,071
Executive and council		-	-	3,472	6,485	6,485	6,485	6,883	7,255	7,647
Budget and treasury office		29,353	28,489	12,733	5,256	5,256	5,256	9,235	9,769	9,756
Corporate services		-	113	6,356	7,175	7,175	7,175	6,967	7,268	7,669
<i>Community and public safety</i>		1,564	1,849	5,240	6,462	4,562	4,562	9,464	10,206	10,757
Community and social services		1,564	1,849	2,258	2,351	2,351	2,351	3,090	3,218	3,392
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	2,199	3,845	1,945	1,945	6,127	6,727	7,090
Housing		-	-	783	266	266	266	248	261	275
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,794	7,010	14,690	14,640	14,620	14,620	13,531	12,830	13,004
Planning and development		-	-	3,516	1,972	1,972	1,972	2,416	2,505	2,640
Road transport		3,794	7,010	11,174	12,668	12,648	12,648	11,115	10,325	10,365
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		16,480	17,935	24,272	31,723	31,723	31,723	26,409	28,800	30,415
Electricity		12,696	14,010	18,573	29,588	29,588	29,588	23,923	26,180	27,654
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3,784	3,925	5,698	2,135	2,135	2,135	2,486	2,620	2,761
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	51,191	55,395	66,762	71,741	69,821	69,821	72,490	76,128	79,248
Expenditure - Standard										
<i>Governance and administration</i>		10,863	23,500	15,583	29,488	29,654	29,654	22,765	24,281	25,190
Executive and council		3,119	3,431	3,618	6,195	6,445	6,445	6,773	7,139	7,413
Budget and treasury office		2,297	15,379	3,665	16,867	17,067	17,067	9,135	9,735	10,304
Corporate services		5,447	4,690	8,300	6,425	6,141	6,141	6,857	7,407	7,473
<i>Community and public safety</i>		7,263	6,803	8,948	5,675	5,372	5,372	6,222	6,519	6,872
Community and social services		3,631	3,126	4,638	2,652	2,323	2,323	3,090	3,218	3,392
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,816	2,114	1,513	2,758	2,795	2,795	2,884	3,040	3,204
Housing		1,816	1,563	2,796	266	254	254	248	261	275
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		11,086	17,832	16,754	17,533	17,418	17,418	17,692	17,867	18,831
Planning and development		7,263	6,253	5,592	2,182	2,265	2,265	2,331	2,457	2,590
Road transport		3,823	11,579	11,162	15,350	15,153	15,153	15,361	15,409	16,242
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		16,418	20,633	25,324	24,693	23,765	23,765	25,032	26,933	28,330
Electricity		14,603	19,069	22,528	22,560	21,857	21,857	22,561	24,329	25,586
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,816	1,563	2,796	2,133	1,908	1,908	2,471	2,604	2,745
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	45,630	68,768	66,608	77,389	76,209	76,209	71,711	75,600	79,224
Surplus/(Deficit) for the year		5,560	(13,373)	154	(5,648)	(6,388)	(6,388)	778	527	24

For the 2014/15 financial year the budgeted revenue is R 72 million and expenses R 71 million (excluding capital budget) From the current financial year projected income and expenses have decreased.

A3 CONSOLIDATED BUDGETED FINANCIAL PERFORMANCE (revenue and expenditure by municipal vote)

Choose name from list - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	3,472	6,485	6,485	6,485	6,883	7,255	7,647
Vote 2 - BUDGET AND TREASURY		29,353	28,489	12,733	5,256	5,256	5,256	9,235	9,769	9,756
Vote 3 - CORPORATE SERVICES		131	113	8,092	8,495	8,495	8,495	8,395	8,731	9,212
Vote 4 - COMMUNITY SERVICES		5,349	5,773	10,155	8,331	6,431	6,431	11,702	12,565	13,243
Vote 5 - TECHNICAL SERVICES		16,358	21,019	32,310	43,173	43,153	43,153	36,273	37,807	39,391
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	51,191	55,395	66,762	71,741	69,821	69,821	72,490	76,128	79,248
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		3,119	3,431	3,618	6,195	6,445	6,445	6,773	7,139	7,413
Vote 2 - BUDGET AND TREASURY		2,297	15,379	3,665	16,867	17,067	17,067	9,135	9,735	10,304
Vote 3 - CORPORATE SERVICES		9,078	7,816	11,096	7,741	7,486	7,486	8,245	8,871	9,016
Vote 4 - COMMUNITY SERVICES		7,263	6,803	8,948	7,543	7,026	7,026	8,445	8,863	9,341
Vote 5 - TECHNICAL SERVICES		23,873	35,338	39,282	39,042	38,184	38,184	39,113	40,993	43,149
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	45,630	68,768	66,608	77,389	76,209	76,209	71,711	75,600	79,224
Surplus/(Deficit) for the year	2	5,561	(13,373)	154	(5,648)	(6,388)	(6,388)	778	527	24

A4 CONSOLIDATED BUDGETED FINANCIAL PERFORMANCE (revenue and expenditure)

Choose name from list - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Revenue By Source											
Property rates	2	2,600	2,823	3,094	2,421	2,421	2,421	2,421	3,521	3,711	3,912
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	12,696	14,010	14,950	23,869	23,869	23,869	23,869	22,756	23,985	26,280
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	3,785	3,925	3,962	1,676	1,676	1,676	1,676	1,506	1,587	1,673
Service charges - other											
Rental of facilities and equipment		131	113	117	88	88	88	88	112	118	124
Interest earned - external investments			84	2,708							
Interest earned - outstanding debtors		2,391	2,043	-							
Dividends received											
Fines		14	115	29	50	50	50	50	50	53	56
Licences and permits		1,551	1,733	1,953	3,630	1,730	1,730	1,730	5,350	5,908	6,227
Agency services					115	115	115	115	114	120	127
Transfers recognised - operational		20,800	21,702	24,792	28,106	28,086	28,086	28,086	28,157	29,486	29,384
Other revenue	2	3,561	1,836	4,974	650	650	650	650	1,472	1,551	1,635
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		47,529	48,386	56,579	60,605	58,685	58,685	58,685	63,038	66,519	69,417
Expenditure By Type											
Employee related costs	2	16,523	16,319	20,842	22,420	21,887	21,887	21,887	24,617	25,908	27,266
Remuneration of councillors		1,303	1,868	2,032	2,473	2,424	2,424	2,424	2,178	2,295	2,419
Debt impairment	3	-	13,816	88	8,740	8,740	8,740	8,740	88	93	88
Depreciation & asset impairment	2	-	8,452	8,366	8,452	8,452	8,452	8,452	8,366	8,817	9,294
Finance charges		482		337							
Bulk purchases	2	12,787	17,506	19,732	19,242	17,942	17,942	17,942	20,035	21,117	22,257
Other materials	8										
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	14,535	10,806	15,211	16,061	16,764	16,764	15,462	16,428	17,365	17,794
Loss on disposal of PPE											
Total Expenditure		45,630	68,768	66,608	77,388	76,209	76,209	74,907	71,711	75,596	79,128
Surplus/(Deficit)		1,899	(20,382)	(10,029)	(16,783)	(17,524)	(17,524)	(16,222)	(8,673)	(9,077)	(9,711)
Transfers recognised - capital		3,663	7,010	10,184	11,136	11,136	11,136	11,136	9,451	9,608	9,830
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		5,562	(13,373)	155	(5,647)	(6,388)	(6,388)	(5,086)	778	531	119
Taxation											
Surplus/(Deficit) after taxation		5,562	(13,373)	155	(5,647)	(6,388)	(6,388)	(5,086)	778	531	119
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		5,562	(13,373)	155	(5,647)	(6,388)	(6,388)	(5,086)	778	531	119
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		5,562	(13,373)	155	(5,647)	(6,388)	(6,388)	(5,086)	778	531	119

A5 CONSOLIDATED BUDGETED CAPITAL EXPENDITURE BY VOTE

Choose name from list - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	89	94	99
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	485	35	35	35	150	201	17
Vote 4 - COMMUNITY SERVICES		-	-	-	150	150	150	150	15	16	17
Vote 5 - TECHNICAL SERVICES		1,359	1,519	10,184	10,619	10,619	10,619	10,619	8,978	9,128	9,339
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		1,359	1,519	10,184	11,254	10,804	10,804	10,804	9,232	9,438	9,471
Total Capital Expenditure - Vote		1,359	1,519	10,184	11,254	10,804	10,804	10,804	9,232	9,438	9,471

Off the capital budget an amount of R 8.9 million is from MIG for capital projects and R254 000 funded by other revenue is for purchasing of other capital items.

A6 CONSOLIDATED BUDGETED FINANCIAL POSITION

Choose name from list - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Current assets											
Cash		3,000	983	663	1,038	1,038	1,038	1,038	1,096	1,155	1,218
Call investment deposits	1	3,330	1,701	-	1,796	1,796	1,796	1,796	1,897	1,999	2,107
Consumer debtors	1	-	-	13,178	-	-	-	-	-	-	-
Other debtors		22,775	12,591	4,680	13,296	13,296	13,296	13,296	14,041	14,799	15,598
Current portion of long-term receivables											
Inventory	2		300	606	316	316	316	316	333	351	370
Total current assets		29,106	15,574	19,126	16,446	16,446	16,446	16,446	17,366	18,304	19,293
Non current assets											
Long-term receivables											
Investments											
Investment property		360	19,332	2,038	20,414	20,414	20,414	20,414	21,516	22,678	23,903
Investment in Associate											
Property, plant and equipment	3	41,190	203,355	203,192	214,742	214,742	214,742	214,742	226,338	238,560	251,443
Agricultural											
Biological											
Intangible		19	33	1	35	35	35	35	37	39	41
Other non-current assets				44							
Total non current assets		41,569	222,720	205,274	235,191	235,191	235,191	235,191	247,891	261,278	275,387
TOTAL ASSETS		70,674	238,294	224,401	251,637	251,637	251,637	251,637	265,258	279,582	294,679
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		897	361	375	381	381	381	381	402	424	447
Trade and other payables	4	16,756	28,329	27,117	26,642	26,642	26,642	26,642	28,134	29,653	31,254
Provisions											
Total current liabilities		17,653	28,690	27,493	27,023	27,023	27,023	27,023	28,536	30,077	31,701
Non current liabilities											
Borrowing		-	-	26	-	-	-	-	-	-	-
Provisions		-	-	4,518	-	-	-	-	-	-	-
Total non current liabilities		-	-	4,544	-	-	-	-	-	-	-
TOTAL LIABILITIES		17,653	28,690	32,037	27,023	27,023	27,023	27,023	28,536	30,077	31,701
NET ASSETS	5	53,021	209,604	192,364	224,614	224,614	224,614	224,614	236,721	249,504	262,978
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		53,021	212,704	206,479							
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	53,021	212,704	206,479	-	-	-	-	-	-	-

A7 CONSOLIDATED BUDGETED CASH FLOWS

Choose name from list - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		26,728	26,683	31,787	32,499	30,599	30,599	30,599	34,882	37,034	40,034
Government - operating	1	20,800	21,702	24,792	28,106	28,086	28,086	28,086	28,157	29,486	29,384
Government - capital	1	3,663	7,010	10,184	11,136	11,136	11,136	11,136	9,451	9,608	9,830
Interest											
Dividends											
Payments											
Suppliers and employees		(44,271)	(67,249)	(66,608)	(77,389)	(76,209)	(76,209)	(76,209)	(71,711)	(75,600)	(79,169)
Finance charges		-	-								
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		6,920	(11,854)	155	(5,648)	(6,388)	(6,388)	(6,388)	778	527	79
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(1,359)	(1,519)	(10,184)	(11,254)	(10,804)	(10,804)	(10,804)	(9,232)	(9,438)	(9,471)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,359)	(1,519)	(10,184)	(11,254)	(10,804)	(10,804)	(10,804)	(9,232)	(9,438)	(9,471)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		5,561	(13,373)	(10,029)	(16,902)	(17,192)	(17,192)	(17,192)	(8,454)	(8,911)	(9,392)
Cash/cash equivalents at the year begin:	2	2,573	8,134	(5,239)	2,000			-		(8,454)	(17,365)
Cash/cash equivalents at the year end:	2	8,134	(5,239)	(15,268)	(14,902)	(17,192)	(17,192)	(17,192)	(8,454)	(17,365)	(26,756)

A8 CONSOLIDATED CASH BACKED RESERVES

Choose name from list - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	8,134	(5,239)	(15,268)	(14,902)	(17,192)	(17,192)	(17,192)	(8,454)	(17,365)	(26,756)
Other current investments > 90 days		(1,804)	7,923	15,931	17,736	20,026	20,026	20,026	11,447	20,519	30,081
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		6,330	2,684	663	2,834	2,834	2,834	2,834	2,993	3,154	3,325
Application of cash and investments											
Unspent conditional transfers		11,107	3,100	3,314	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(17,126)	12,599	4,244	13,346	13,346	13,346	13,346	14,093	14,854	15,656
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(6,019)	15,699	7,559	13,346	13,346	13,346	13,346	14,093	14,854	15,656
Surplus(shortfall)		12,349	(13,015)	(6,896)	(10,512)	(10,512)	(10,512)	(10,512)	(11,100)	(11,700)	(12,332)

A9 CONSOLIDATED ASSET MANAGEMENT

Choose name from list - Table A9 Consolidated Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	1,359	1,519	10,184	8,754	10,805	10,805	7,232	310	132
Infrastructure - Road transport		-	-	-	5,500	5,881	5,881	2,747	-	-
Infrastructure - Electricity		-	-	-	-	-	-	750	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	3,510	3,510	-	-	-
Infrastructure		-	-	-	5,500	9,397	9,397	3,497	-	-
Community		-	-	-	1,079	1,189	1,189	3,481	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	1,359	1,519	10,184	2,175	225	225	254	310	132
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	2,500	-	-	2,000	-	-
Infrastructure - Road transport		-	-	-	-	-	-	1,500	-	-
Infrastructure - Electricity		-	-	-	2,000	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	2,000	-	-	1,500	-	-
Community		-	-	-	500	-	-	500	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	5,500	5,881	5,881	4,247	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	2,000	-	-	750	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	3,510	3,510	-	-	-
Infrastructure		-	-	-	7,500	9,397	9,397	4,997	-	-
Community		-	-	-	1,579	1,189	1,189	3,981	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	1,359	1,519	10,184	2,175	225	225	254	310	132
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	1,359	1,519	10,184	11,254	10,805	10,805	9,232	310	132
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	24,709	24,709	24,709	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		41,190	220,567	203,192	142,844	142,844	142,844	214,570	226,157	238,370
Infrastructure		41,190	220,567	203,192	167,553	167,553	167,553	214,570	226,157	238,370
Community		-	-	-	21,886	21,886	21,886	-	-	-
Heritage assets		-	-	44	46	46	46	46	49	51
Investment properties		360	19,332	2,038	20,414	20,414	20,414	21,516	22,678	23,903
Other assets		-	-	-	710	710	710	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		19	33	1	35	35	35	37	39	41
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	41,569	239,932	205,274	210,644	210,644	210,644	236,170	248,923	262,365
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	8,452	8,366	8,452	8,452	8,452	8,366	8,817	9,294
Repairs and Maintenance by Asset Class	3	282	551	303	2,152	1,302	1,302	1,520	2,292	2,360
Infrastructure - Road transport		-	-	-	800	500	500	500	800	843
Infrastructure - Electricity		-	-	-	1,200	650	650	750	1,200	1,265
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	2,000	1,150	1,150	1,250	2,000	2,108
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	282	551	303	152	152	152	270	292	252
TOTAL EXPENDITURE OTHER ITEMS		282	9,003	8,669	10,604	9,754	9,754	9,886	11,109	11,654

A10 CONSOLIDATED BASIC SERVICE DELIVERY MEASUREMENT

Choose name from list - Table A10 Consolidated basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)	2									
Using public tap (at least min. service level)										
Other water supply (at least min. service level)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min. service level)	3									
Other water supply (< min. service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5									
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min. service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min. service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5									
Energy:										
Electricity (at least min. service level)					500		500	600	650	700
Electricity - prepaid (min. service level)					3,000		3,000	3,300	3,400	3,500
Minimum Service Level and Above sub-total		-	-	-	3,500		3,500	3,900	4,050	4,200
Electricity (< min. service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5				3,500		3,500	3,900	4,050	4,200
Refuse:										
Removed at least once a week					1,434		1,434	1,700	1,800	1,900
Minimum Service Level and Above sub-total		-	-	-	1,434		1,434	1,700	1,800	1,900
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5				1,434		1,434	1,700	1,800	1,900
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)					50		50	50	50	50
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R. value threshold)					8		8	9	9	10
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (R/and per household per month)										
Electricity (kwh per household per month)					50		50	50	50	50
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)					15		15	15	15	15
Property rates (other exemptions, reductions and rebates)					15		15	15	15	15
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		-	-	-	30		30	30	30	30

SUPPORTING TABLES

2.1 OVERVIEW OF 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 budgeting 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 Municipal manager and senior official's .The primary aim of budget steering committee is to ensure:

- That the processes used to compile the budget complies with legislation and good budget practices,
- That there is proper alignment between the policy and service delivery priorities set out in the IDP and the budget

2.1.1 Budget process review

In terms of section 21 of the MFMA the Mayor is required to table in council 10 months before the start of a budget year a schedule that sets out processes to revise the IDP and prepare the budget.

The Mayor tabled in council the schedule on the 15 August 2013.The table below details of the plan

IDP PHASES	DELIVERABLE AND PROCESS MANAGEMENT	DATES
Preparation phase	IDP/BUDGET Steering committee meeting	31 July 2013
	IDP/Budget/PMS Rep Forum	14 August 2013
	Tabling of the IDP and Budget Process Plan to Council	15 August 2013

	Advertisement of IDP and Budget Process Plan	22 august 2013
	Workshop for the analysis phase	29 August 2013
Analysis Phase	Mayoral roadshow	05,09,11 & 13 Sept 2013
	IDP/Budget steering committee meeting : Report back from the community	20 Sept 13
	IDP/PMS/Budget Rep Forum	26 Sept 13
	IDP/Budget Steering Committee: Consideration, review and inclusion of any relevant and new information	08 Oct 2013
	Status of the implementation progress: 1 st quarter review	10,11,14 & 15 Oct 13
	IDP Cluster	22-23 Oct 13
	IDP/Budget Steering Committee	06 Nov 13
	IDP/PMS/Budget Representative Forum & IGR Meeting	12 Nov 13

Strategies Phase	Workshop on the IDP Strategic Phase	21 Nov 2013
	IDP/Budget Steering Committee: Preparation of budget framework to provide parameters and request budget inputs	26 Nov 2013
	IDP Cluster	5-6 December 2013
	IDP/Budget Steering Committee: Status of the implementation progress: 2 nd quarter review and progress report on the preparation of the Strategic Planning .	14 -15 Jan 14
	Strategic Planning Session: Refining municipal Strategies, Objectives, KPA's, KPI's and targets so as to influence the budget	29-31 Jan14
	IDP/Budget Steering Committee: Confirm contents of the IDP	04 Feb 14
	IDP/PMS/Budget Representative Forum & IGR	18 Feb 14
	Project Prioritization	27 Feb 14
	Tabling of the Draft IDP and Budget	11 Mach 14
	Submit to MEC :DLGTA	13 March 14
Advertise for public to comment on the Draft IDP/Budget	13 March 14	

Integration/Approval Phase	Status of the implementation progress: 3 rd quarter review	8-11 April 14
	IDP/Budget Steering Committee: Drafting of Service Delivery and Budget Implementation Plan(SDBIP),preparations for IDP /Budget Public Hearings: consider	17 April 14
	IDP /Budget Public Hearings	23-24 April 14
	IDP/Budget Steering Committee: Consider inputs preparing for final adoption of IDP/Budget	30 April 14
	IDP/PMS/Budget Representative Forum: Present IDP /Budget	15 May 14
	Tabling of the Final Draft IDP and Budget and Draft SDBIP	27 May 14
	Advertise the adopted documents :IDP, Budget & SDBIP	28 May 14

2.2 OVERVIEW OF THE ALIGNMENT OF ANNUAL BUDGET AND IDP

A municipal IDP provides a 5 year strategic programme of action plan aimed at setting short, medium and long term strategies and budget priorities to create a development platform. The plan aligns the resources and the capacity of the municipality to its overall development aims and guides the municipal budget.

Municipal Action plan

Each phase of the IDP process will be initiated by a Steering Committee meeting, followed by IDP Cluster then to a Representative meeting. This will allow both Nxuba Local Municipality internally, as well as Local Stakeholders to give clear direction to activities required in the phase.

Representative Forum meetings will be held quarterly and these will be scheduled to facilitate community participation and relevant input to the IDP development process.

Each phase of the budget process will entail submission and approval by the IDP/Budget Steering committee before submission and approval by Council. When the operational plans over the MTREF are complete, as well as the reviews and development of budget related policies, the financial plans should be compiled. These financial plans are costs of implementing the IDP. Included in the financial plan should be three-year projections of capital and recurrent expenditure. The medium term financial planning approach will ensure that all strategies developed as part of the IDP are integrated into the funding basket.

Reference has to be made to past performance in order to project future requirements. Details on the performance in 2012/13 as well as during the first semester of 2013/14 will provide adequate analysis of the spending capacity and constraints of the municipality.

There will be a need to consider the MTREF projections currently in existence and recognize them as the baseline against which the future projections are based. There will be a need to recognize the impacts of capacity to deliver, delayed delivery, inflationary pressures and changed priorities on the baseline. The outcomes from the baseline analyses will produce realistic baseline from which future projections could be based.

Infrastructure budgets (chiefly financed by MIG) should indicate the following segments:

- New Infrastructure
- Refurbishment and Rehabilitation
- Upgrading and Additions and
- Maintenance and Repairs (Current) if applicable

As part of the process of developing the budgets, an appropriate budget structure should be identified, with requests for any amendments to be made to the budget office. The budget structure should promote accountability, responsibility, allocation of centre of achievement, reference to the chart of accounts as well as the source of funding at least. The budget documents from the different departments will be developed according to the relevant templates distributed for this purpose.

In stabilizing the Budget Submissions, each HOD should, amongst other things, test the alignment of the Nxuba Local Municipality projects, programmes and recurrent expenditure with those of provincial and national government departments. This will eliminate any possible duplication of effort.

The draft budget will contain the following minimum information as per section 17 of the Municipal Finance Management Act:

- Anticipated revenue from each revenue source
- Appropriation of expenditure for the budget year under the different departments/votes
- Indicative revenue per revenue source and projected expenditure by department/vote for the two financial years following the budget year
- Estimated revenue and expenditure by department/vote for the current year
- Actual revenue and expenditure by department/vote for the financial year preceding the current year
- Any statement for the relevant information appropriate as per section 215(3) of the Constitution
- Division of budget into capital and operating items as may be prescribed
- Draft Resolutions approving the budget and any other revenue tariffs
- Measurable performance objectives for revenue from each source and for each department, taking into account the IDP
- Cash Flow Projections by revenue source, broken down per month
- Proposed amendments to the IDP and budget related policies
- Particulars of investments
- Budget information on municipal entities as per relevant prescripts, if any
- Proposed municipal entities to be established or in which the municipality intends to participate
- Proposed service delivery agreements
- Proposed allocations to other municipalities, entities, organs of state and/or other bodies and organizations
- Proposed costs to the municipality towards each political office bearer, councilors, municipal manager and section 57 managers

After the stakeholder consultations and public participation processes, relevant amendments will be effected to the draft budget, thus making it to become the final budget proposal for submission to Council for approval

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Municipal finance management act and municipal systems act are built on the adoption by the municipality of a performance system. A municipality must ensure all performance is managed and there is a clear process to monitor and review. The Municipal Scorecard Model is a conceptual framework that is used which provides guidance as to what aspects of the municipality's performance should be measured and managed. The model has proved useful in performance management for it provides balance, simplicity, mapping of inter – relationships and alignment to the Integrated Development Planning processes of the municipalities. The municipality strives to develop smart objectives and creamy indicators.

The SDBIP is used to measure performance of each directorate and quarterly reviews are done after departments have submitted their portfolio of evidence. The constant review of performance enables a pro-active and takes remedial steps in the event of poor performance. Performance agreements of senior managers are derived from the SDBIP. The municipality intends to cascade performance to lower levels.

The following table depicts the measurable performance objectives the municipality undertakes to achieve in the 2014/15 financial year

Choose name from list - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Technical services										
Roads										
Sub-function 1 - (name)										
Construction of social amenities	No of social amenities constructed				0	0	0	3	1	1
Sub-function 2 - (name)										
Maintaining of social amenities	No of social amenities maintained							19	15	16
Sub-function 3 - (name)										
Construction of new roads and storm water drains	No of km constructed							7km	3.5 km	2km
Function 2 - (name)										
Electricity										
Provide and maintain access to electricity	No of high mast lights and street lights maintained				10	10	10	2	4	4
	% of distribution losses reduced							35%	30%	25%
Land administration										
Ensure all people have access to human settlements	Updated beneficiary list							Updated beneficiary list		
	No of houses submitted to the Department for ratification							15	15	15

2.4 OVERVIEW OF BUDGET RELATED POLICIES

The purpose of policies is to ensure there are controls and procedures in place that are not in contravention with the Acts. The policies harmonize the environment and regulate the municipality.

The following budget related policies have been reviewed in the 2012/13 financial year:

Budget policy

The objective of the budget policy is to set out:

The principles which the municipality will follow in preparing each medium term revenue and expenditure framework budget,

The responsibilities of the executive mayor, the accounting officer, the chief financial officer and other senior managers in compiling the budget

To establish and maintain procedures to ensure adherence to Nxuba Municipality's IDP review and budget processes.

To provide the Nxuba Municipality with the necessary work documentation and procedures to ensure that the Municipality is in a position to compile, implement, control and report on the annual budget of the Municipality as prescribed by the best practices, act and internal workflows.

The Chief Financial Officer has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control. A municipality's budget policy and its underlying administrative process within the system of delegations is one of these controls. It is the responsibility of each Head of Department(S57 managers) to which funds are allocated, to plan and conduct assigned operations so as not to expend more funds than budgeted and to ensure that allocated funds are utilized economically, effectively and efficiently and for approved purpose(s).

Credit control policy

To ensure council collects all debts in respect of rates and service fees. Provide for credit control and debt collection procedures and mechanisms.

This strategy further seeks to explore other sources of revenue to enhance the financial muscle of the municipality. Such service includes the provision of learner licenses as well as driver's licences through the traffic department. In trying to address some national priorities and infrastructure challenges, the municipality has gone on tender for service providers to source funds for the municipality.

Asset management policy

Asset Management promotes efficient and effective management, monitoring and control of assets and the objectives of having an Asset Management Policy are:

- To ensure accurate recording of asset information.
- To ensure the accurate recording of asset movements.
- To ensure compliance with Council's Insurance Policy, Supply Chain Management Policy and Payment Procedure.
- To ensure the effective and efficient control, utilisation, optimisation of usage, safeguarding and management of NLM's assets.
- To ensure that all responsible parties are aware of their roles and responsibilities regarding the assets of the municipality.
- To prescribe the accounting treatment of assets acquired and used in accordance with the applicable accounting standards approved by National Treasury.

Rates policy

- 1.1 Municipal Property Rates Act (2004) requires municipalities to develop and adopt rates policies consistent with the Act on the levying of rates on ratable property in the municipality.
- 1.2 The municipality needs a reliable source of revenue to provide basic services and perform its functions. Property rates are the most important source of general revenue for the municipality. Revenue from property rates is used to fund services that benefit the community as a whole as opposed to individual households. These include installing and maintaining streets, roads, sidewalks, lighting, and storm drainage facilities; and building and operating clinics, parks, recreational facilities and cemeteries. Property rates revenue is also used to fund municipal administration, such as computer equipment and stationery, and costs of governance, such as council and community meetings, which facilitate community participation on issues of Integrated Development Plans (IDPs) and municipal budgets.

2.5 Overview of budget assumptions

The municipality has high rate of indigent; its ability to generate revenue is restricted due to this. The cash flow is affected negatively which results in the inability to pay creditors on time. Various strategies and plans have been put in place to ensure collection rates increase .These are factors taken into consideration in the draft budget 2014/15 financial year:

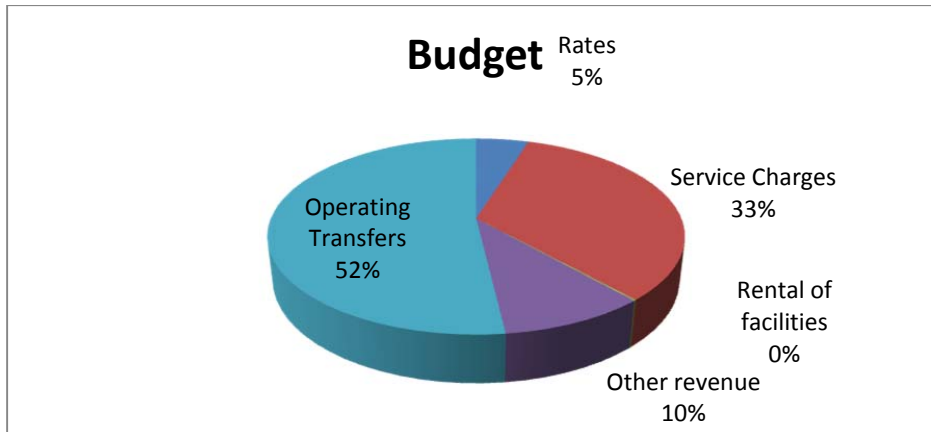
- Increase in the bulk purchases (electricity)
- Inflation forecasts
- Increase in the employee costs
-

2.6 OVERVIEW OF BUDGET FUNDING

Operating revenue

The municipality derives its income mainly from grants from National and Provincial government and service charges. Below is a table and a graph which depicts the entire budgeted revenue from sources.

Sources of revenue	Budget	%
Rates	3521268	4.86%
Service charges	24261709	33.47%
Rental of facilities	112000	0.15%
Other revenue	6986614	9.64%
Operating transfers	37608000	51.88%
Total	72489591	100.00%



Nxuba municipality has a low revenue base; due to high indigence which hinders the municipality from collecting revenue. The municipality has cash flow predicament as it generates 52% of its income from grants. The budget has a deficit this is due to non cash items such as depreciations and provision for bad debts which cannot be funded.

2.7 SA19 EXPENDITURE ON TRANSFERS AND GRANT PROGRAMME

Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:										
Operating expenditure of Transfers and Grants:										
National Government:		1,359	1,519	24,270	27,467	27,447	27,447	27,523	29,486	29,384
Local Government Equitable Share				20,983	22,307	22,307	22,307	23,789	26,569	26,266
Finance Management		806	602	1,500	1,650	1,650	1,650	1,800	1,950	2,100
Municipal Systems Improvement		523	9	797	890	890	890	934	967	1,018
EPWP Incentive				990	1,000	1,000	1,000	1,000		
Integrated National Electrification Programme					1,620	1,600	1,600			
Other transfers/grants [insert description]		30	908							
Provincial Government:		-	-	522	639	639	639	634	-	-
Sport and Recreation				522	522	522	522	522		
Local economic development					117	117	117	112		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants		1,359	1,519	24,792	28,106	28,086	28,086	28,157	29,486	29,384
Capital expenditure of Transfers and Grants										
National Government:		-	7,010	10,184	11,136	11,136	11,136	9,451	9,608	9,830
Municipal Infrastructure Grant (MIG)		-	7,010	10,184	11,136	11,136	11,136	9,451	9,608	9,830
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	7,010	10,184	11,136	11,136	11,136	9,451	9,608	9,830
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1,359	8,529	34,976	39,242	39,222	39,222	37,608	39,094	39,214

SA 20 RECONCILIATION OF TRANSFERS, GRANT RECEIPTS AND UNSPENT FUNDS

Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				214						
Current year receipts		20,800	21,702	24,270	27,467	27,447	27,447	27,523	29,486	29,384
Conditions met - transferred to revenue		20,800	21,702	24,452	27,467	27,447	27,447	27,523	29,486	29,384
Conditions still to be met - transferred to liabilities				32						
Provincial Government:										
Balance unspent at beginning of the year				-						
Current year receipts				522	639	639	639	634	-	-
Conditions met - transferred to revenue		-	-	522	639	639	639	634	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		20,800	21,702	24,974	28,106	28,086	28,086	28,157	29,486	29,384
Total operating transfers and grants - CTBM	2	-	-	32	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				3,600						
Current year receipts		3,663	7,010	11,729	11,136	11,136	11,136	9,451	9,608	9,830
Conditions met - transferred to revenue		3,663	7,010	10,183	11,136	11,136	11,136	9,451	9,608	9,830
Conditions still to be met - transferred to liabilities				5,146						
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
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										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		3,663	7,010	10,183	11,136	11,136	11,136	9,451	9,608	9,830
Total capital transfers and grants - CTBM	2	-	-	5,146	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		24,463	28,712	35,157	39,242	39,222	39,222	37,608	39,094	39,214
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	5,178	-	-	-	-	-	-

2.8 SA22 SUMMARY COUNCILLOR AND STAFF BENEFITS

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		1,303	1,868	2,032	1,688	1,686	1,686	1,531	1,614	1,701
Pension and UIF Contributions										
Medical Aid Contributions										
Motor Vehicle Allowance					659	609	609	505	533	561
Cellphone Allowance					126	128	128	112	118	124
Housing Allowances										
Other benefits and allowances								29	30	32
Sub Total - Councillors		1,303	1,868	2,032	2,473	2,423	2,423	2,178	2,295	2,419
% increase	4		43.3%	8.8%	21.7%	(2.0%)	-	(10.1%)	5.4%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		901	867	1,325	2,164	2,164	2,164	2,827	2,980	3,141
Pension and UIF Contributions				57	5	5	5	9	9	10
Medical Aid Contributions					51	51	51			
Overtime										
Performance Bonus								255	269	283
Motor Vehicle Allowance	3			153	153	59	59			
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3	824	837	270	342	342	342	0	0	0
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		1,725	1,704	1,804	2,714	2,620	2,620	3,091	3,258	3,434
% increase	4		(1.2%)	5.9%	50.4%	(3.4%)	-	18.0%	5.4%	5.4%
Other Municipal Staff										
Basic Salaries and Wages		10,885	11,444	12,576	15,277	14,672	14,672	16,103	16,972	17,889
Pension and UIF Contributions		1,709	2,513	3,656	2,090	2,421	2,421	2,809	2,961	3,121
Medical Aid Contributions		595			657	639	639	827	871	919
Overtime		23		3						
Performance Bonus										
Motor Vehicle Allowance	3		489	491	54	54	54	56	59	62
Cellphone Allowance	3				4	4	4	5	5	5
Housing Allowances	3	37	33	33	32	13	13	19	20	21
Other benefits and allowances	3	1,548	135	2,170	1,592	1,463	1,463	1,707	1,800	1,897
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		14,798	14,614	18,929	19,707	19,267	19,267	21,526	22,688	23,913
% increase	4		(1.2%)	29.5%	4.1%	(2.2%)	-	11.7%	5.4%	5.4%
Total Parent Municipality		17,826	18,186	22,765	24,893	24,310	24,310	26,795	28,241	29,767

SA 23 SALARIES ,ALLOWANCES AND BENEFITS (political office bearers/senior managers)

Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	476,012	-	183,136			659,148
Chief Whip								-
Executive Mayor								-
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors		7	1,055,469	-	463,006			1,518,475
Total Councillors	8	8	1,531,481	-	646,142			2,177,623
Senior Managers of the Municipality	5							
Municipal Manager			882,000	1,785	-	79,540		963,325
Chief Finance Officer			533,914	1,785	-	48,213		583,912
Corporate services manager			528,189	1,860	-	47,704		577,753
Community services manager			402,468	1,861	-	36,222		440,551
Technical services manager			480,489	1,861		43,411		525,761
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	2,827,060	9,152	-	255,090		3,091,302

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Choose name from list - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source																
Property rates		253	293	223	290	247	301	293	273	392	273	293	386	3,521	3,711	3,912
Property rates - penalties & collection charges									0				(0)	-	-	-
Service charges - electricity revenue		1,100	2,126	1,666	1,995	1,656	2,016	1,996	2,096	1,776	2,598	1,996	1,731	22,756	23,985	26,280
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse revenue		112	96	88	145	157	76	215	51	178	135	148	105	1,506	1,587	1,673
Service charges - other													-	-	-	-
Rental of facilities and equipment		5	7	9	10	11	12	9	9	8	13	9	10	112	118	124
Interest earned - external investments													-	-	-	-
Interest earned - outstanding debtors													-	-	-	-
Dividends received													-	-	-	-
Fines		4	3	6	4	3	5	4	6	2	4	6	4	50	53	56
Licences and permits		468	407	436	426	336	601	446	336	556	473	446	421	5,350	5,908	6,227
Agency services		10	9	11	7	10	7	9	13	6	11	10	12	114	120	127
Transfers recognised - operational		9,386				9,386				9,386			0	28,157	29,486	29,384
Other revenue		125	130	173	132	132	132	110	92	102	112	132	98	1,472	1,551	1,635
Gains on disposal of PPE													-	-	-	-
Total Revenue (excluding capital transfers and contributions)		11,462	3,072	2,613	3,009	11,937	3,151	3,082	2,876	12,406	3,620	3,041	2,768	63,038	66,519	69,417
Expenditure By Type																
Employee related costs		2,051	2,051	2,051	2,051	2,051	2,051	2,051	2,051	2,051	2,051	2,051	2,051	24,617	25,946	27,347
Remuneration of councillors		182	182	182	182	182	182	182	182	182	182	182	181	2,178	2,295	2,419
Debt impairment		7	7	7	7	7	7	7	7	7	7	7	8	88	93	98
Depreciation & asset impairment		697	697	697	697	697	697	697	697	697	697	697	697	8,366	8,817	9,294
Finance charges													-	-	-	-
Bulk purchases		1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	20,035	21,117	22,257
Other materials													-	-	-	-
Contracted services													-	-	-	-
Transfers and grants													-	-	-	-
Other expenditure		1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	16,428	17,365	17,794
Loss on disposal of PPE													-	-	-	-
Total Expenditure		5,976	5,976	5,976	5,976	5,976	5,976	5,976	5,976	5,976	5,976	5,976	5,975	71,711	75,634	79,209
Surplus/(Deficit)																
Transfers recognised - capital		3,150				3,150				3,150			0	9,451	9,608	9,830
Contributions recognised - capital													-	-	-	-
Contributed assets													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		8,636	(2,904)	(3,363)	(2,967)	9,112	(2,825)	(2,894)	(3,100)	9,581	(2,356)	(2,935)	(3,207)	778	493	38
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	8,636	(2,904)	(3,363)	(2,967)	9,112	(2,825)	(2,894)	(3,100)	9,581	(2,356)	(2,935)	(3,207)	778	493	38

2.10 CONSOLIDATED BUDGETED MONTHLY CAPITAL EXPENDITURE

Choose name from list - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE AND COUNCIL														-	-	-
Vote 2 - BUDGET AND TREASURY														-	-	-
Vote 3 - CORPORATE SERVICES														-	-	-
Vote 4 - COMMUNITY SERVICES														-	-	-
Vote 5 - TECHNICAL SERVICES														-	-	-
Vote 6 - [NAME OF VOTE 6]														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		30			30			30					0	89	94	99
Vote 2 - BUDGET AND TREASURY													-	-	-	-
Vote 3 - CORPORATE SERVICES			75				75						-	150	201	17
Vote 4 - COMMUNITY SERVICES		15											-	15	16	17
Vote 5 - TECHNICAL SERVICES				2,245		2,245		2,245		2,245			0	8,978	9,128	9,339
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital single-year expenditure sub-total	2	45	75	2,245	30	2,245	75	2,274	-	2,245	-	-	0	9,232	9,438	9,471
Total Capital Expenditure	2	45	75	2,245	30	2,245	75	2,274	-	2,245	-	-	0	9,232	9,438	9,471

SA 34 A CONSOLIDATED CAPITAL EXPENDITURE ON NEW ASSETS BY ASSET CLASS

Choose name from list - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	5,500	9,391	9,391	3,497	9,128	9,339
Infrastructure - Road transport		-	-	-	5,500	5,881	5,881	2,747	9,128	9,339
Roads, Pavements & Bridges					5,500	5,881	5,881	2,747	9,128	9,339
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	750	-	-
Generation										
Transmission & Reticulation										
Street Lighting								750		
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	3,510	3,510	-	-	-
Waste Management										
Transportation										
Gas	2									
Other	3					3,510	3,510			
Community		-	-	-	1,079	1,189	1,189	3,481	-	-
Parks & gardens										
Sportsfields & stadia					1,079	-	-	1,500		
Swimming pools										
Community halls										
Libraries										
Recreational facilities								1,500		
Fire, safety & emergency										
Security and policing										
Buses										
Clinics	7									
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		1,359	1,519	10,184	2,175	225	225	254	310	132
General vehicles					280	-	-			
Specialised vehicles										
Plant & equipment	10									
Computers - hardware/equipment					35	35	35	115	78	56
Furniture and other office equipment					360	190	190	109	183	77
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings					1,500	-	-			
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		1,359	1,519	10,184				30	50	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on new assets	1	1,359	1,519	10,184	8,754	10,805	10,805	7,232	9,438	9,471

SA 34 C CONSOLIDATED REPAIRS AND MAINTENANC BY ASSET CLASS

Choose name from list - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	2,000	1,150	1,150	1,250	2,000	2,108
Infrastructure - Road transport		-	-	-	800	500	500	500	800	843
Roads, Pavements & Bridges					800	500	500	500	800	843
Storm water										
Infrastructure - Electricity		-	-	-	1,200	650	650	750	1,200	1,265
Generation										
Transmission & Reticulation					800	250	250	500	800	843
Street Lighting					400	400	400	250	400	422
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		282	551	303	152	152	152	220	232	189
General vehicles					100	100	100	150	158	167
Specialised vehicles	10				-	-	-	-	-	-
Plant & equipment								20	21	22
Computers - hardware/equipment										
Furniture and other office equipment					2	2	2			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings					50	50	50	50	53	-
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		282	551	303						
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	50	60	63
Computers - software & programming								50	60	63
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	282	551	303	2,152	1,302	1,302	1,520	2,292	2,360

QUALITY CERTIFICATE

I, _____, Municipal Manager of Nxuba Municipality hereby certify that –

The budget for 2014/2015 financial year has been prepared in accordance with the Municipal Finance Management Act and municipal budgeting reporting regulations made under the ACT.

Print Name: _____

Municipal Manager of Nxuba Municipality (EC128)

Signature: _____

Date: _____

ANNEXURE A

TARIFF

STRUCTURE