



DRAFT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2014/2017

INKWANCA LOCAL MUNICIPALITY

INKWANCA MUNICIPALITY DRAFT MTREF 2014-2017

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2. GLOSSARY

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – the financial plan of the municipality

Budget related policy – policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy, etc

Capital Expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the municipality's balance sheet.

Cash flow statement – a statement showing when actual cash will be received and spent by the municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the amount of allocations from National to Local government.

Equitable share – a general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the municipality

KPI's – Key Performance Indicators. Measures of service output and / or outcome.

MFMA – The Municipal Finance Management Act – no 53 of 2003.
The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current year's financial position.

Operating expenditure – spending on the day to day expenses of the municipality such as salaries and wages.

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Rates – Local government taxation based on an assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – the main priorities of the municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorized expenditure – generally, spending without, or in excess of, an approved budget.

Virement – a transfer of budget

Virement Policy – The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be taken and approved by Council.

Vote – one of the main segments into which a budget is divided, usually at directorate / department level.

2. MAYORAL BUDGET SPEECH

**Chief Whip of the Majority Party
Fellow Councilors
Municipal Manager
Managers and all Municipal Officials
Officials from Sector Departments
Ward committees and Community Development Workers
Members of the Community
Guests, Comrades and Friends**

As we gather here today I wish to take this opportunity to greet you all on this distinguished day and moment.

It is indeed with great pleasure that I have been afforded this opportunity to table the Draft 2014-2019 IDP and Draft Medium Term Revenue and Expenditure Framework for 2014/2015 to 2016/2017 financial years.

As a municipality, we are faced with limited revenue resources from which to access funds to address the HUGE SERVICES DELIVERY NEEDS within our community.

Our ability to increase our revenue and income from within our own resources are minimal, thus severely hampering our effectiveness to function and address the needs of our community.

We have tried to meet the vast needs of our community whilst ensuring our Budget is balanced and in doing so we had to make hard decisions to ensure we as councillors abide by the prescripts of the MFMA and other pieces of legislations as well as to exercise fiscal responsibility.

We as a Council have set for ourselves the following key development priorities. Our Budget has been aligned to our IDP in which our major objectives have been accommodated. The IDP identified the following key areas to be addressed to ensure effective integrated development and these are reflected in our Budget today:

KEY DEVELOPMENT PRIORITIES

1. Service Delivery

- ❖ Water and Sanitation
- ❖ Road, Storm water & Transport Infrastructure
- ❖ Electricity
- ❖ Housing
- ❖ Health & Education

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- ❖ Social Development
- ❖ Community facilities (libraries, cemeteries, pounds, Halls etc)
- ❖ Disaster management & fire

2. Local Economic Development

- ❖ Planning
- ❖ Manufacturing & SMME support
- ❖ Tourism development
- ❖ Agriculture and Farming
- ❖ Poverty Alleviation

3. Financial Viability

- ❖ Financial Management and reporting
- ❖ Supply Chain Management
- ❖ Budget & Expenditure
- ❖ Revenue and Billing
- ❖ AG Queries
- ❖ Risk and Asset Management
- ❖ Financial policies

4. Good Governance & Public Participation

- ❖ IDP and PMS
- ❖ IGR
- ❖ Public Participation
- ❖ Internal Audit
- ❖ Communications

5. Municipal Institutional Development & Transformation

- ❖ Organizational development and Administration
- ❖ HR Development
- ❖ Capacity Building and Training
- ❖ Fleet Management
- ❖ Council Support
- ❖ Special Programmes (SPU)

The key areas and objectives have been considered and aligned to the priorities set at National, Provincial and District level which are:

Our infrastructure development objectives are severely hampered by our financial constraints but in spite of that, the following objectives have been addressed in the Budget in short, medium and long term:

- ❖ Community & Public services
- ❖ Economic & Environmental Services and the
- ❖ Trading Services

I again must place on record that we are a small local municipality. We operate on extremely limited own revenue sources which makes it difficult for us to respond to the needs of our community and make our service delivery largely dependent on grant funding. We are deeply dependant on grant funding.

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We as a Council need to address this issue in close partnership with the District Municipality together with the Provincial and National Government as we are not unique in our plight but are one of many rural/urban municipalities in need of assistance.

We however require support from District, Provincial and National spheres of Government to address our financial restrictions so as to be able to intensify and speed up our efforts on service delivery, to boost our Local Economic Development and to drive infrastructural improvements through common cooperative governance and Turnaround Strategy.

Today, within our financial constraints I am proud to present our draft budget. We have complied with the legislative requirements and the item before you covers all the matters we need to address. We have projected the following figures

Operating Revenue are anticipated to reach **R 70,222,449** including currently known Grants received for operational expenditures.

Operating Expenditure funded from and operating revenues and grant funding are Proposed at **R 83,934,568**

In preparing the budget many issues emerged that had to be taken into account. Several assumptions were utilized to produce estimates and forecasts. In addition, many policy decisions were incorporated into this budget document.

Operational Revenues

Revenues are shown on a billed (or accrual) basis where applicable. In many cases revenue billed is much higher than cash actually collected on the billing. An offsetting bad debt expense is also included for each billed revenue vote. This expense must be considered in any revenue discussion. Allocations for bad debt include the following amounts:

❖ Electricity	1 517 986
❖ Rates	2 323 322
❖ Refuse Collection	2 752 434
❖ Water & Sewerage	6 220 907

Rates and Tariffs in most cases contain proposed increases. A detailed listing and Explanation of these is included in this document (see page 54 – 63 of the **2014 – 2015 Budget**). The increases in services are as follows:

❖ Electricity	7.39%
❖ Rates	3.00%
❖ Refuse	6.00%
❖ Sewerage	6.00%
❖ Water Block Tariffs	

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The following block tariffs of Chris Hani District Municipality will be implemented:

Kiloliters Amount per Kiloliter

0 > 16	14.41
7 > 15	18.01
16 > 25	25.52
26 > 40	28.14
41 > 500	42.22
> 500	84.43

The **Equitable Share** allocation from National Treasury is R19 828 000 and the contribution towards councilor allowances is R1 403 000

The operational budget for **Water and Sewerage** from Chris Hani District Municipality is R7 368 800.

Own Revenue generated from services rendered by the Municipality is R5 961 550.

The **Capital Budget** is funded from a blend of conditional grants and own revenue. The Capital Expenditure for the year 2014 – 2015 is R11 780 612 for the following projects:

MIG	8 860 112
Vehicles	1 820 500
Computer Equipment	200 000
Electricity	700 000
Office Furniture & Equipment	200 000
TOTAL:	11 780 612

Today we as Council commit ourselves that we will lead by example in ensuring we are able to save on our expenditure and commit ourselves to abiding by and ensuring that compliance with the guidelines of national treasury as set out in Circular 70 of the MFMA.

I challenge all of us as politicians, officials and our community to work together so as to Realize or objectives as set out in the IDP.

In conclusion fellow Councillors, Municipal Manager, Managers, Ladies and Gentlemen, I submit to you the Inkwanca Municipality **2014 – 2019 Draft IDP** and 2014 - 2017 Draft Budget and ask you to adopt it as tabled.

I thank you.

Clr Qwangana
MAYOR

4. BUDGET RELATED RESOLUTIONS

Council Resolutions

On 29 March 2014 the Council of Inkwanca Municipality Local Municipality met in the Council Chambers of Inkwanca Municipality to consider the Draft Budget of the municipality for the financial year 2014/15. The Council approved the following resolutions:

1. That Council approves the Draft 5 year Integrated Development Plan (IDP) for the period of 2014-2019.
2. The Council of Inkwanca Municipality Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 2.1.** 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: **see Annexure A**
 - 2.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2
 - 2.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3
 - 2.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4
 - 2.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5
 - 2.2.** 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: **see Annexure A**
 - 2.2.1. Budgeted Financial Position as contained in Table A6
 - 2.2.2. Budgeted Cash Flows as contained in Table A7
 - 2.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table A8
 - 2.2.4. Asset management as contained in Table A9
 - 2.2.5. Basic service delivery measurement as contained in Table A10
3. The Council of Inkwanca Municipality Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves with effect from 1 July 2013 the Draft Tariffs as set out in **Annexure B**.
4. To give proper effect to the municipality's Draft Annual Budget, the Council of Inkwanca Municipality Local Municipality approves:
 - 4.1. That cash backing is implemented by keeping dedicated bank accounts for all unspent long-term loans and unspent conditional grants as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

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5. That Council approves the Draft Budget Related Policies reflected in Annexure B for the budget year 2014/15.
6. That Council approves the filling of the vacant posts as identified by the Executive Management of this document subject to the public participation process.

5. OVERVIEW OF THE BUDGET

5.1 Balanced and Credible Budget

The following National Treasury guidelines have been taken into consideration when preparing the budget:

- Tabling a balance and credible budget that is based on realistic estimates of revenue to be collected, taking into account both actual revenue collected in the past financial year, and revenue projects for the current financial year.
- The inclusion of all grants in the annual budget, on both the revenue and expenditure side;
- The presentation of three year capital and operating budgets;
- The revision of the IDP to be consistent with the three year budget;
- The maximum expenditure growth limit of 6% to stay within inflation targets as determined by National Treasury. The growth limit applies to own revenue sources only and exclude intergovernmental grants, for both the capital and operating budgets.
- Increases in rates and taxes have been kept within inflation targets, in support of government's macro-economic objectives and investor confidence.

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous year's surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget

Achievement of these requirements in totality effectively means that council has "balanced" its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

Credible Budget

Amongst other things, the following has been taken into consideration to ensure that this is a credible budget;

- Only activities consistent with the revised IDP have been included in the budget, taking into consideration the financial constraints of the municipality;
- It is achievable in terms of the agreed services delivery and budget implementation plan and performance targets;
- Contains revenue and expenditure projection that are consistent with current and past performance
- Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term; and
- Provided managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

The budget sets out certain service delivery levels and associated financial implications, therefore the community should realistically expect to receive these promised service delivery levels and understanding the associated financial implications.

5.2 Government Priorities Considered

THE MTREF

The budget has been prepared based on the new requirements and significant progress has been made on the implementation thereof. However, some processes are still being developed to ensure full compliance, which include activity based costing, asset management, system shortcomings, human capacity building amongst others.

Although the fact that our municipality is categorized as Low Capacity Municipality, it is also of utmost importance to ensure that Council complies with all legislative requirements, this entails the channeling of fund which would ordinarily be utilized for services delivery to the implementation of the legislative requirements.

In President Jacob Zuma's State of the Nation Address of 2014, he indicates government key priorities to be:

- Improving the quality of education
- Upgrading health care
- Promoting public safety
- Supporting rural development
- Creating decent jobs
- Building sustainable human settlement
- And encouraging efficient government

Therefore, in framing this budget, priority has been given to objectives and priorities of government based on the IDP adopted by council.

It has been difficult to balance the budget due to the small tax base of the municipality and employee cost challenges as per the salary and wage agreement within the Bargaining Council processes. Provision has been made for critical positions and inputs from departments.

Remuneration of councillors and its increases are not yet known however we have budgeted for an 6.08% increase based on the increases in the past.

A bulk electricity purchase has increased drastically over the past two years as result of NERSA and ESKOM tariff increases. **Bulk electricity price increase for 2014/15 from ESKOM will be 9 % while municipalities budgeted for an increase of 7.39 % , awaiting final approval from NERSA.** This is having a negative impact on cash flow since the cost of the electricity increased by more than what the tariff has been increased with.

By addressing the poor, as well as the implementation of the indigent campaign, the provision of free basic services and indigent subsidy will be increasing in our new budget in comparison to previous years. Electricity income however is also increasing due to the higher demand based on more households having access to electricity.

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The budgeted deficit before capital grant income is due to non-cash items. The municipality is working towards the achievement of realizing a surplus in future.

The area of focus in the coming financial year will be mainly in collecting revenue, which will include sundry revenue, to ensure the financial viability of the municipality since Inkwanca Municipality is very much grant dependant at this stage.

We are also embarking on reducing/management of our Electricity losses due to illegal bridging in our areas and incorrect readings.

The effective management of assets will also be a focus area to ensure that all assets are maintained and repaired based on the conditions of all assets in conjunction with the cost effectiveness thereof. This remains a concern since we are relying on our assets to ensure effective basic service delivery. We have budgeted for the development of a Maintenance plan in 2014/15.

More budget related policies/strategies will be developed to assist the municipality to control its revenue and expenditure in future. No material changes were made to the existing budget related policies.

More effort must be put on the development of the Service Delivery and Budget implementation Plans (SDBIP) of departments, in order to ensure that there is a better and smooth process in the development of the two documents.

6. EXECUTIVE SUMMARY

Introduction

The municipality made good progress in recent years with regards to the budgeting procedures and ensuring that budgets are prepared in line with GRAP and National Treasury Budget Regulations. National Treasury's MFMA Circular No. 66 was mainly used to guide the compilation of the 2014/15 MTREF.

Some of the key challenges faced by the municipality when compiling the budget were:

- The ongoing difficulties in the national and local economy;
- Aging of infrastructure assets and the effective budgeting of repairs and maintenance of such assets;
- The need to prioritize projects and expenditure within the financial means of the municipality.
- Wage increases for municipal staff that continues to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects and the resultant operational costs associated with new infrastructure projects; and
- Ongoing service delivery protests which led to poor collection rates

The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;

The municipality's financial position is currently not at an acceptable level. Steps should be taken to stabilize the cash position of the municipality. The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programs so as to maintain sound financial stewardship.

The Municipality has embarked on data cleansing exercise. When the latter is completed, the municipality will embark and craft a revenue collection strategy to optimize the collection of debt owed by consumers.

The following budget principles and guidelines directly informed the compilation of the 2014/15 MTREF:

- The 2013/14 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2014/15 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water,

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electricity and annual salary increases. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Bill.

The capital budget of R11,780,612 million for 2014/15 is 25.84 % per cent less when compared to the 2013/14 Adjustment Budget due to the INEP Grant of R 4 million included in the adjustment budget not being a new project in 2014/15 again. The MIG allocation also decreased by R 332,000 or 3.63%. The capital program then evens out in 2015/16 and 2016/17 to R11, 819 million and R12, 178 million respectively.

The main objective of the budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved IDP. The Draft Budget has also been prepared in accordance with chapter 4 of the Municipal Finance Management Act (MFMA Act no 56 of 2003), the Municipal Budget and Reporting Regulations, 23 January 2009 and all relevant prescriptions received via National Treasury Circulars and in particular Circulars 54, 55 and 59 and 70.

The following aspects are some of the important issues addressed when preparing the 2014/2015 MTREF:

- In levying rates and tariffs the local economic conditions and affordability levels have been taken into account.
- A three year Operations and Capital Budget has been compiled in accordance with National Treasury uniform formats, and is linked to the performance targets for each vote on the budget, through the Service Delivery and Budget implementation Plan (SDBIP). The SDBIP will be approved within 28 days after the approval of the final budget.
- The budget reflects all revenue anticipated to be received and recognized during the 2014/2015 year and beyond. All sources of realistically anticipated revenues such as own revenue, grants, subsidies, agency receipts have been included.

6.1 Key Budget assumptions

External factors

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the Municipality's finances.

General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2013/14 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;

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- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
- The increase in the cost of remuneration.

Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage of annual billings.

Although the tariff increase for the 2014/15 year might seem drastic it is important to note that our sustainability were taken into account and the tariffs for the Water and Sanitation (which are the material increases) were determined by Chris Hani District Municipality as the Water Service Authority. We are the implementing Water Service Provider.

The collections of the municipality on outstanding debtors are anticipated to increase during the coming financial period due to implementation of effective credit control. It should however be noted that the revenue budgeted for are 100% based on billing and therefore we need to explore and implement effective controls to increase our billing capacity to decrease our current grant dependency. The municipality will be investigating replacing conventional electricity meters to prepaid meters that might increase the revenue as well as identifying properties to be billed.

Growth or decline in tax base of the municipality

Debtors' revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

We have budgeted for a collection rate of 55% which is not the ideal. Effective credit control will be implemented to assist in the achievement of the 55% collection for the 2014/15 year.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

Tariff increases

- Property Rates has increased by 3% for 2014/2015 budget. When compared to the previous financial year 2013/2014
- Service charges – Electricity has increased by 7.39% for 2014/2015. (Awaiting approval from NERSA). When compared to the 2013/2014 financial year, NERSA only approved 7%.

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- Service charges – Refuse has increased from R49 to R52 for the 2014/2015 budget. When compared to the 2013/2014 financial year.
- Water and Sanitation – As discussed earlier in this document, the tariff increase were determined by Chris Hani District Municipality and we are only implementing their approved tariff.
- Fines – We have budgeted R 92,000. This area still poses major challenges to our municipality as the traffic department is running at a loss.
- Interest on investments – We aim to put more monies on our short term investment accounts resulting in an increase of interest received.
- Interest on outstanding debtors – Based on our poor collection rate and the service delivery protest we are unable to collect, and thus the budgeted amount has increased from the prior year.
- Cemetery Fees – This tariff has only increased by 6%, due to the fact that this tariff was increased dramatically in the 2013/2014 year.
- Rentals – This tariff has increased by 6% based on the tariff on the 2013/2014 year.
- Other revenues – R 312,306 has been budgeted for. This is also based on 6% of the actual collection rate of the 2013/2014 year.

Salary increases and Council Remuneration

There is a collective agreement on salary increases in place for the budget year. Based on the agreement and the notch increase we have budgeted for 8.58% per cent increase for the 2014/2015 period and 6 per cent for the outer years.

The budget for the council remuneration is based on 6.08% .The implementation of the increases in chairpersons of section 79 committees was implemented in 2013/2014.

Impact of national, provincial and local policies

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

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

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

Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of almost 100% will be achieved over the MTREF period. Budgets are prepared in an environment of uncertainty. To prepare a meaningful budget, assumptions are made about internal and external factors that could influence the Annual Budget.

Other assumptions:

Investments

Inkwanca municipality does not have fixed investments, only call accounts which are included in the cash and cash equivalents as per our annual financial statements.

Borrowing

We are not planning to apply for any borrowing at this stage.

6.2 Service delivery

As part of the improvement of service delivery, more strategies will need to be developed and implemented by the technical department in repairing faulty water meters due to the high volume of broken /non-functioning of meters, which have a negative effect on councillors' finances.

6.3 Implementation of GRAP

One of the challenges facing the Finance Department is to ensure that the unbundling of Capital assets on an on-going basis, in other words, assets need to be broken down to major components, e.g. current Asset – Sewer Purification plant, need to be broken down to, Dam, Pump, Building, Pipe, Electrical works, etc. is maintained.

6.4 Internal Charges

The current method of cost recovery between service departments must be reviewed in terms of Activity Based Costing Principles and Standards. Activity based costing principles if correctly applied, will ensure that all costs applicable to a specific service are recorded. This means that tariff setting will be improved.

6.5 Functions outsourced and functions performed on agency basis

- No municipal services have been contracted out to section 21 or Proprietary Limited companies.
- Agent for Department of Roads and Transport on certain e-Natis transactions.
- Water Service Provider for the Chris Hani District Municipality

6.6 Operating Budget

The 2014/2015 operating expenditure budget amounts to R71, 154 million supporting Tables A3 and A4 gives more detail.

6.7 Capital Budget

The 2014/2015 capital budget amounts to R11, 780 million. Supporting tables A5 and SA36 gives more detail around the capital programmed/budget. (See capital programme)

6.8 Employee cost and other expenditure to total Operating expenditure

The total employee cost for 2014/2015 including water and sanitation services and amounts to R26,288 million compared to R21,673 million of 2013/14 adjustment budget and Councillor Allowance of R2.1 million compared to R1,9 million.

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Total operating expenditure including water and sanitation, amounts to R72,154 million in 2014/15. It should be noted that General Repairs and Maintenance reflects under other expenditure which is set out in detail under SA34c.

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7.1 BUDGET TABLES

7.1.1 A1 Budget Summary

EC133 Inkwanca - Table A1 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
Financial Performance										
Property rates	3 634	2 819	2 548	4 776	5 330	5 330	-	5 650	5 989	6 348
Service charges	7 928	16 775	7 035	9 155	11 959	11 959	-	13 172	13 922	14 717
Investment revenue	1	0	-	-	30	30	-	32	-	-
Transfers recognised - operational	16 751	18 055	-	23 369	36 869	36 869	-	26 278	29 067	29 547
Other own revenue	6 962	12 228	1 184	5 014	5 114	5 114	-	16 404	17 431	18 588
Total Revenue (excluding capital transfers and contributions)	35 275	49 877	10 767	42 315	59 303	59 303	-	61 535	66 409	69 200
Employee costs	13 716	18 556	19 806	-	-	-	-	26 288	27 866	29 538
Remuneration of councillors	1 655	1 859	-	1 997	1 997	1 997	-	2 106	2 233	2 367
Depreciation & asset impairment	-	10 299	714	-	-	-	-	11 083	10 343	10 964
Finance charges	-	126	-	116	116	116	-	130	138	146
Materials and bulk purchases	9 709	5 927	5 201	-	-	-	-	10 206	9 461	10 028
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	14 237	20 026	8 560	7 704	7 704	12 086	-	22 386	24 339	25 934
Total Expenditure	39 317	56 792	34 281	9 817	9 817	14 199	-	72 199	74 378	78 976
Surplus/(Deficit)	(4 042)	(6 915)	(23 514)	32 497	49 485	45 103	-	(10 664)	(7 970)	(9 776)
Transfers recognised - capital	3 587	7 758	-	-	-	-	-	8 852	8 892	9 092
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)
Capital expenditure & funds sources										
Capital expenditure	-	7 513	-	2 625	15 625	15 625	-	11 759	11 790	12 178
Transfers recognised - capital	5 366	7 346	-	-	-	-	-	8 695	8 892	9 092
Public contributions & donations	-	166	-	-	-	-	-	3 064	2 898	3 086
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	5 366	7 513	-	-	-	-	-	11 759	11 790	12 178
Financial position										
Total current assets	3 051	4 116	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-
Total current liabilities	1 892	3 196	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	12 747	(3 567)	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating	1 591	7 632	10 842	1 530	3 270	3 270	-	5 822	8 828	7 107
Net cash from (used) investing	(820)	(8 882)	(11 453)	(11 011)	(15 011)	(15 011)	-	(11 781)	(11 790)	(12 178)
Net cash from (used) financing	(48)	236	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	723	(291)	(902)	(9 481)	(11 741)	(11 741)	-	(5 958)	(8 920)	(13 991)
Cash backing/surplus reconciliation										
Cash and investments available	1 077	63	-	-	-	-	-	-	-	-
Application of cash and investments	-	(29)	-	-	-	-	-	-	-	-
Balance - surplus (shortfall)	1 077	92	-	-	-	-	-	-	-	-
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	10 299	714	-	-	-	11 083	11 083	10 343	10 964
Renewal of Existing Assets	3 018	4 228	2 295	2 000	2 000	2 000	2 000	-	-	-
Repairs and Maintenance	2 027	2 860	3 710	3 868	3 868	3 868	2 725	2 725	2 889	3 335
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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7.1.2 A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

EC133 Inkwanca - Table A2 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>	1	24 624	24 758	-	11 404	13 806	13 806	17 044	20 662	20 655
Executive and council		-	-	-	4 695	4 523	4 523	6 121	6 489	6 878
Budget and treasury office		24 624	24 758	-	6 709	9 282	9 282	10 922	14 174	13 777
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 330	523	-	3 816	6 594	6 594	8 374	8 876	9 409
Community and social services		1 297	465	-	2 870	2 715	2 715	4 228	4 481	4 750
Sport and recreation		-	-	-	15	3 015	3 015	3 196	3 388	3 591
Public safety		-	-	-	-	-	-	-	-	-
Housing		33	58	-	931	864	864	950	1 007	1 067
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 990	7 866	-	5 220	11 235	11 235	7 537	5 896	6 192
Planning and development		-	-	-	1 418	1 333	1 333	1 437	1 523	1 614
Road transport		3 990	7 866	-	3 802	9 902	9 902	6 100	4 374	4 578
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		8 918	24 489	-	19 274	29 852	29 852	28 581	30 974	32 944
Electricity		5 641	5 102	-	9 865	13 297	13 297	8 947	9 484	10 053
Water		-	9 044	-	5 131	5 818	5 818	8 590	9 783	10 482
Waste water management		-	6 794	-	880	4 766	4 766	5 052	5 356	5 677
Waste management		3 277	3 548	-	3 399	5 971	5 971	5 992	6 351	6 732
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	38 862	57 635	-	39 715	61 487	61 487	61 535	66 409	69 200
Expenditure - Standard										
<i>Governance and administration</i>		25 575	18 810	-	16 593	19 950	19 950	21 921	23 213	24 677
Executive and council		3 833	5 869	-	4 695	4 523	4 523	5 936	6 292	6 670
Budget and treasury office		18 606	8 697	-	6 709	9 282	9 282	8 803	9 308	9 937
Corporate services		3 135	4 243	-	5 189	6 144	6 144	7 182	7 613	8 070
<i>Community and public safety</i>		3 000	3 234	-	4 323	6 645	6 645	8 838	8 596	9 177
Community and social services		2 442	2 650	-	3 377	5 699	5 699	6 182	6 553	6 946
Sport and recreation		4	1	-	15	15	15	1 706	1 036	1 163
Public safety		-	-	-	-	-	-	-	-	-
Housing		554	583	-	931	931	931	950	1 007	1 067
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 735	2 776	-	3 211	3 080	3 080	10 957	10 257	10 872
Planning and development		191	370	-	1 418	1 333	1 333	1 437	1 523	1 614
Road transport		4 544	2 405	-	1 793	1 747	1 747	9 521	8 734	9 258
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		12 149	41 641	-	19 555	25 315	25 315	30 482	32 311	34 250
Electricity		7 333	9 141	-	8 226	10 060	10 060	12 055	12 779	13 545
Water		-	8 783	-	9 830	11 088	11 088	11 048	11 711	12 414
Waste water management		-	13 870	-	1 137	1 137	1 137	1 387	1 470	1 559
Waste management		4 816	9 848	-	363	3 031	3 031	5 992	6 351	6 732
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	45 459	66 461	-	43 682	54 991	54 991	72 199	74 378	78 976
Surplus/(Deficit) for the year		(6 597)	(8 825)	-	(3 967)	6 497	6 497	(10 664)	(7 968)	(9 775)

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7.1.3 A3 Budgeted Financial Performance (revenue and expenditure by detail standard classification)

EC133 Inkwanca - Table A3 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		-	-	-	2 046	2 046	2 046	2 157	2 286	2 423
Vote 2 - Office of the Accounting Officer		-	-	-	4 068	3 811	3 811	5 401	5 725	6 069
Vote 3 - Budget and Treasury Office		24 624	24 758	-	6 709	9 282	9 282	10 922	14 174	13 777
Vote 4 - Technical Office		9 365	12 860	-	13 408	22 840	22 840	14 667	13 455	14 204
Vote 5 - Water and Sanitation Services		-	15 838	-	6 011	10 585	10 585	13 642	15 139	16 159
Vote 6 - Community Services		4 873	4 179	-	7 474	12 924	12 924	14 746	15 631	16 568
Vote 7 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	38 862	57 635	-	39 715	61 487	61 487	61 535	66 409	69 200
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		1 934	2 605	-	2 046	2 046	2 046	2 157	2 286	2 423
Vote 2 - Office of the Accounting Officer		2 090	3 635	-	4 068	3 811	3 811	5 216	5 529	5 861
Vote 3 - Budget and Treasury Office		18 606	8 697	-	6 709	9 282	9 282	8 803	9 308	9 937
Vote 4 - Technical Office		11 057	10 602	-	8 702	10 536	10 536	19 915	19 752	20 937
Vote 5 - Water and Sanitation Services		-	22 653	-	10 966	12 225	12 225	12 435	13 181	13 972
Vote 6 - Community Services		8 636	14 026	-	6 003	10 947	10 947	16 491	16 708	17 776
Vote 7 - Corporate Services		3 135	4 243	-	5 189	6 144	6 144	7 182	7 613	8 070
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	45 459	66 461	-	43 682	54 991	54 991	72 199	74 378	78 976
Surplus/(Deficit) for the year	2	(6 597)	(8 825)	-	(3 967)	6 497	6 497	(10 664)	(7 968)	(9 775)

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7.1.4 A4 Budgeted Financial Performance (revenue and expenditure)

EC133 Inkwanca - Table A4 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
Revenue By Source											
Property rates	2	3 634	2 819	2 548	4 776	5 330	5 330	-	5 650	5 989	6 348
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	4 652	5 102	5 746	5 780	5 327	5 327	-	5 650	5 989	6 348
Service charges - water revenue	2	-	2 763	450	450	1 138	1 138	-	1 206	1 278	1 355
Service charges - sanitation revenue	2	-	5 361	600	2 661	2 661	2 661	-	3 312	3 471	3 638
Service charges - refuse revenue	2	3 275	3 549	239	265	2 834	2 834	-	3 004	3 184	3 376
Service charges - other											
Rental of facilities and equipment		64	106		200	200	200		212	224	238
Interest earned - external investments		1	0			30	30		32		
Interest earned - outstanding debtors		2 118	3 007		1 895	1 895	1 895		2 010	2 130	2 258
Dividends received					-	-	-				
Fines		88	56		59	59	59		62	66	70
Licences and permits					200	300	300		318	337	357
Agency services		2 678	6 282		2 661	2 661	2 661		7 369	7 853	8 436
Transfers recognised - operational		16 751	18 055		23 369	36 869	36 869		26 278	29 067	29 547
Other revenue	2	2 014	2 778	1 184	-	-	-	-	6 433	6 819	7 228
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		35 275	49 877	10 767	42 315	59 303	59 303	-	61 535	66 409	69 200
Expenditure By Type											
Employee related costs	2	13 716	18 556	19 806	-	-	-	-	26 288	27 866	29 538
Remuneration of councillors		1 655	1 859		1 997	1 997	1 997		2 106	2 233	2 367
Debt impairment	3	10 118	12 552		7 704	7 704	12 086		12 812	13 580	14 395
Depreciation & asset impairment	2	-	10 299	714	-	-	-	-	11 083	10 343	10 964
Finance charges			126		116	116	116		130	138	146
Bulk purchases	2	4 604	5 927	5 201	-	-	-	-	6 200	6 572	6 966
Other materials	8	5 105							4 006	2 889	3 062
Contracted services		-	-	-	-	-	-	-	150	159	169
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	4 119	7 474	8 560	-	-	-	-	9 424	10 599	11 370
Loss on disposal of PPE											
Total Expenditure		39 317	56 792	34 281	9 817	9 817	14 199	-	72 199	74 378	78 976
Surplus/(Deficit)											
Surplus/(Deficit)		(4 042)	(6 915)	(23 514)	32 497	49 485	45 103	-	(10 664)	(7 970)	(9 776)
Transfers recognised - capital		3 587	7 758						8 852	8 892	9 092
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)
Taxation											
Surplus/(Deficit) after taxation		(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)

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7.1.5 A5 Budgeted Capital Expenditure by vote, detailed standard classification and funding

EC133 Inkwanca - Table A5 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
Capital expenditure - Vote											
Multi-year expenditure to be appropriated											
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Accounting Officer		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Office		-	-	-	-	-	-	-	-	-	-
Vote 5 - Water and Sanitation Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated											
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Accounting Officer		-	-	-	-	-	-	-	185	196	208
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Office		3 018	6 233	-	1 600	11 600	11 600	-	6 658	7 019	7 122
Vote 5 - Water and Sanitation Services		-	-	-	-	-	-	-	600	-	-
Vote 6 - Community Services		2 348	1 114	-	675	3 675	3 675	-	3 916	4 150	4 399
Vote 7 - Corporate Services		-	166	-	350	350	350	-	400	424	449
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		5 366	7 513	-	2 625	15 625	15 625	-	11 759	11 790	12 178
Total Capital Expenditure - Vote		5 366	7 513	-	2 625	15 625	15 625	-	11 759	11 790	12 178
Capital Expenditure - Standard											
<i>Governance and administration</i>		-	166	-	350	350	350	-	585	620	657
Executive and council		-	-	-	-	-	-	-	185	196	208
Budget and treasury office		-	-	-	-	-	-	-	-	-	-
Corporate services		-	166	-	350	350	350	-	400	424	449
<i>Community and public safety</i>		-	1 114	-	175	3 175	3 175	-	3 366	3 567	3 781
Community and social services		-	1 114	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	3 000	3 000	-	3 180	3 371	3 573
Public safety		-	-	-	175	175	175	-	186	197	208
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	4 750	-	-	6 000	6 000	-	5 658	5 959	5 998
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	4 750	-	-	6 000	6 000	-	5 658	5 959	5 998
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	1 482	-	2 100	6 100	6 100	-	2 150	1 643	1 742
Electricity		-	1 482	-	1 600	5 600	5 600	-	1 000	1 060	1 124
Water		-	-	-	-	-	-	-	600	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	500	500	500	-	550	583	618
<i>Other</i>		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	-	7 513	-	2 625	15 625	15 625	-	11 759	11 790	12 178
Funded by:											
National Government		5 366	7 346	-	-	-	-	-	8 695	8 892	9 092
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	5 366	7 346	-	-	-	-	-	8 695	8 892	9 092
Public contributions & donations	5	-	166	-	-	-	-	-	3 064	2 898	3 086
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-
Total Capital Funding	7	5 366	7 513	-	-	-	-	-	11 759	11 790	12 178

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7.1.6 A6 Budgeted Financial Position

EC133 Inkwanca - Table A6 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
ASSETS											
Current assets											
Cash		1 077	63								
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-
Other debtors		-	113								
Current portion of long-term receivables		1 930	3 208								
Inventory	2	44	732								
Total current assets		3 051	4 116	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	-	-	-	-	-	-	-	-	-	-
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		3 051	4 116	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	209								
Trade and other payables	4	-	-	-	-	-	-	-	-	-	-
Provisions		1 892	2 987								
Total current liabilities		1 892	3 196	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		1 892	3 196	-	-	-	-	-	-	-	-
NET ASSETS	5	1 159	919	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		12 747	(3 567)								
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	12 747	(3 567)	-	-	-	-	-	-	-	-

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7.1.7 A7 Budgeted Cash Flows

EC133 Inkwanca - Table A7 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		2 916	8 153	11 122	19 616	17 356	17 356		12 394	15 047	15 367
Government - operating	1	21 205	23 772	27 937	23 903	23 903	23 903		26 270	29 067	29 547
Government - capital	1	2 582	7 758	9 991	9 011	13 011	13 011		8 695	8 892	9 092
Interest		2 119	3 884		1 895	1 895	1 895		2 042	2 130	2 258
Dividends						-	-				
Payments											
Suppliers and employees		(27 105)	(35 766)	(38 208)	(52 895)	(52 895)	(52 895)		(43 449)	(46 171)	(49 011)
Finance charges		(126)	(169)	(0)	-	-	-		(130)	(138)	(146)
Transfers and Grants	1					-	-				
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 591	7 632	10 842	1 530	3 270	3 270	-	5 822	8 828	7 107
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		(820)	(8 882)	(11 453)	(11 011)	(15 011)	(15 011)		(11 781)	(11 790)	(12 178)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(820)	(8 882)	(11 453)	(11 011)	(15 011)	(15 011)	-	(11 781)	(11 790)	(12 178)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing		(48)	236								
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		(48)	236	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		723	(1 014)	(611)	(9 481)	(11 741)	(11 741)	-	(5 958)	(2 962)	(5 071)
Cash/cash equivalents at the year begin:	2		723	(291)						(5 958)	(8 920)
Cash/cash equivalents at the year end:	2	723	(291)	(902)	(9 481)	(11 741)	(11 741)	-	(5 958)	(8 920)	(13 991)

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7.1.8 A8 Cash backed reserves / accumulated surplus reconciliation

EC133 Inkwanca - Table A8 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
Cash and investments available											
Cash/cash equivalents at the year end	1	723	(291)	(902)	(9 481)	(11 741)	(11 741)	-	(5 958)	(8 920)	(13 991)
Other current investments > 90 days		354	354	902	9 481	11 741	11 741	-	5 958	8 920	13 991
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1 077	63	-	-	-	-	-	-	-	-
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	(29)	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	(29)	-	-	-	-	-	-	-	-
Surplus(shortfall)		1 077	92	-	-	-	-	-	-	-	-

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7.1.9 A9 asset management

EC133 Inkwanca - Table A9 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
CAPITAL EXPENDITURE										
Total New Assets	1	2 348	3 285	9 148	-	-	-	-	-	-
<i>Infrastructure - Road transport</i>		-	2 005	6 500	-	-	-	-	-	-
<i>Infrastructure - Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Infrastructure - Water</i>		-	-	-	-	-	-	-	-	-
<i>Infrastructure - Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Infrastructure - Other</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	2 005	6 500	-	-	-	-	-	-
Community		2 348	1 114	2 348	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	166	300	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	3 018	4 228	2 295	2 000	2 000	2 000	-	-	-
<i>Infrastructure - Road transport</i>		-	2 745	-	-	-	-	-	-	-
<i>Infrastructure - Electricity</i>		3 018	1 482	-	800	800	800	-	-	-
<i>Infrastructure - Water</i>		-	-	20	-	-	-	-	-	-
<i>Infrastructure - Sanitation</i>		-	-	1 000	-	-	-	-	-	-
<i>Infrastructure - Other</i>		-	-	-	500	500	500	-	-	-
Infrastructure		3 018	4 228	1 020	1 300	1 300	1 300	-	-	-
Community		-	-	843	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	432	700	700	700	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	4 750	6 500	-	-	-	-	-	-
<i>Infrastructure - Road transport</i>		-	4 750	-	-	-	-	-	-	-
<i>Infrastructure - Electricity</i>		3 018	1 482	-	800	800	800	-	-	-
<i>Infrastructure - Water</i>		-	-	20	-	-	-	-	-	-
<i>Infrastructure - Sanitation</i>		-	-	1 000	-	-	-	-	-	-
<i>Infrastructure - Other</i>		-	-	-	500	500	500	-	-	-
Infrastructure		3 018	6 233	7 520	1 300	1 300	1 300	-	-	-
Community		2 348	1 114	3 191	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	166	732	700	700	700	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	5 366	7 513	11 443	2 000	2 000	2 000	-	-	-

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7.1.10 A9 asset management

ASSET REGISTER SUMMARY - PPE (WDV)	5									
<i>Infrastructure - Road transport</i>										
<i>Infrastructure - Electricity</i>										
<i>Infrastructure - Water</i>										
<i>Infrastructure - Sanitation</i>										
<i>Infrastructure - Other</i>										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties		-	-	-	-	-	-	-	-	-
Other assets										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	10 299	714	-	-	-	11 083	10 343	10 964
Repairs and Maintenance by Asset Class	3	2 027	2 860	3 710	3 868	3 868	3 868	2 725	2 889	3 335
<i>Infrastructure - Road transport</i>		615	1 355	250	264	264	264	450	477	506
<i>Infrastructure - Electricity</i>		461	220	441	1 011	1 011	1 011	1 070	1 134	1 202
<i>Infrastructure - Water</i>		239	700	700	722	722	722	100	106	112
<i>Infrastructure - Sanitation</i>		-	-	700	-	-	-	-	-	-
<i>Infrastructure - Other</i>		-	-	486	-	-	-	-	-	-
Infrastructure		1 315	2 275	2 577	1 996	1 996	1 996	1 620	1 717	1 820
Community		368	145	929	1 127	1 127	1 127	167	176	187
Heritage assets		165	-	-	-	-	-	225	239	526
Investment properties		-	-	5	-	-	-	-	-	-
Other assets	6, 7	180	440	199	745	745	745	714	756	802
TOTAL EXPENDITURE OTHER ITEMS		2 027	13 159	4 424	3 868	3 868	3 868	13 808	13 231	14 298
<i>Renewal of Existing Assets as % of total capex</i>		56,2%	56,3%	20,1%	100,0%	100,0%	100,0%	0,0%	0,0%	0,0%
<i>Renewal of Existing Assets as % of deprecn"</i>		0,0%	41,0%	321,4%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<i>R&M as a % of PPE</i>		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<i>Renewal and R&M as a % of PPE</i>		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

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7.1.11 A10 Basic Service delivery measurement

EC133 Inkwanca - Table A10 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									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-

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7.1.12 A10 Basic Service delivery measurement

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)										
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 packa		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
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)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6									
Total revenue cost of free services provided (total social package)		-	-	-	-	-	-	-	-	-

7.2 BUDGET SUPPORTING TABLES

ANNEXURE A

- 7.2.1 SA 1 Supporting detail to “Budgeted Financial Performance”
- 7.2.2 SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept)
- 7.2.3 SA3 Supporting detail to “Budgeted Financial Position”
- 7.2.4 SA4 Reconciliation to IDP strategic objectives and budget (revenue)
- 7.2.5 SA 5 Reconciliation to IDP Strategic objectives and budget (operating expenditure)
- 7.2.6 SA6 Reconciliation to IDP strategic objectives and budget (capital expenditure)
- 7.2.7 SA7 Measurable performance objectives
- 7.2.8 SA8 performance Indicators and benchmarks
- 7.2.9 SA9 Social, economic and demographic statistics and assumptions
- 7.2.10 SA10 funding measurements
- 7.2.11 SA11 Property rates summary
- 7.2.12 SA 12 & 13 Property rates by category (current year)
- 7.2.13 SA14 Housing bills
- 7.2.14 SA15 Investment particulars by type
- 7.2.15 SA16 Investment particulars by maturity
- 7.2.16 SA17 Borrowing
- 7.2.17 SA18 Transfers and receipts
- 7.2.18 SA19 Expenditure on transfers and grant programme
- 7.2.19 SA20 Reconciliation of transfers, grant receipts and unspent funds
- 7.2.20 SA21 Transfers and grants made by the municipality
- 7.2.21 SA22summary councillor and staff benefits
- 7.2.22 SA23 Salaries, allowances & benefits (political office bearers /councillors/senior managers)
- 7.2.23 SA24 Summary of personnel numbers
- 7.2.24 SA25 Budgeted monthly revenue and expenditure
- 7.2.25 SA26 Budgeted monthly revenue and expenditure (municipal vote)
- 7.2.26 SA27 Budgeted monthly revenue and expenditure (standard classification)
- 7.2.27 SA28 Budgeted monthly Capital Expenditure (municipal vote)
- 7.2.28 SA29 Budgeted monthly Capital expenditure (standard classification)
- 7.2.29 SA30 Budgeted Monthly cash flow
- 7.2.30 SA31 entities not required
- 7.2.31 SA32 lost of external mechanisms
- 7.2.32 SA33 Contracts having future budgetary implications
- 7.2.33 SA34a Capital expenditure on new assets by asset class
- 7.2.34 SA34b Capital expenditure on the renewal of existing assets by asset class
- 7.2.35 AS34c Repairs and maintenance expenditure by asset class

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7.2.36 AS35 future financial implications on the capital budget

7.2.37 SA36 detailed capital budget

7.2.38 SA37 Projects delayed from previous financial years

8. OVERVIEW OF THE ANNUAL BUDGET PROCESS

Budget Process Overview

Schedule of Key Deadlines relating to budget process [MFMA s 21(1) (b)]

The Act requires the formal budget process to start with the tabling by the Mayor in Council of a schedule showing the key budget deadlines. This was prepared and tabled during a Council meeting in August 2014.

Political oversight of the budget process

Section 53 of the MFMA requires that the Mayor provides general political guidance over the budget process and the priorities that must guide the preparation of the budget.

Process used to integrate the review of the IDP & preparation of the budget

Departments were required to give input and their needs to the budget. The budget process is integrated with the review of the IDP through the IDP review mechanism.

The outcome of consultation feeding into the IDP review is taken into account in the budget process. This budget had also better input from government departments in compared to previous years

Process for tabling the Draft Budget in Council for consultation

A statutory period of consultation will follows the tabling of the Draft Budget in Council on 29 March 2014. Meetings with the local community should be advertised in the local press following the tabling of the draft budget.

The Mayor will consider the outcomes of these consultation meetings.

9. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH THE INTEGRATED DEVELOPMENT PLAN

The IDP has been prepared for the Medium Term Revenue and Expenditure period which includes instances up to 2018/2019. A Budget and IDP Process Plan was developed and approved by Council during August 2013 Council meeting. The whole development of the Budget and IDP was based on the Budget and IDP Process Plan.

All the wards were visited and community needs and inputs were sought. All relevant stakeholders were consulted through the Intergovernmental Relations and Steering Committee meetings. The Integrated Development Plan of 2013/14 was developed in partial response to:

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- The requirements of compliance with the Local Government Municipal Systems Act (MSA) 32 of 2000 which prescribes for the review of municipal integrated development plan (IDP), in which it prescribes for the municipality to:
- Identify the gaps that warrant review in its IDP and revise accordingly
- Review its performance and incorporate the outcomes of the review in its IDP review
- Comments raised by MEC on the previous IDP
- Queries raised by the auditor general in the municipality's annual statements which bear relevance for IDP and PMS linkages
- A gap analysis conducted on the current IDP document pointed to the following key areas for specific attention and improvement during the formulation of this IDP.

9.1 Updating of the planning data

Updated statistical information has been sourced and used to improve our demographic projections. Further, we have collected updated planning information from sector departments and that has necessitated few changes in the document. The planning information is also updated to accommodate recent changes in government restructuring which took place after the April 2009 elections.

9.2 Response to issues raised by AG relating to IDP & PMS linkages

Auditor General has raised concern over shortfalls in certain aspects of our planning process. In particular, key concerns were raised relating to the alignment of PMS and IDP. This IDP has been designed to ensure clear alignment between its IDP KPAs, development objectives and Targets. The document provides both the framework adopted for managing our performance management and the actual commitments in terms of the scorecards describing a set of indicators and targets for our performance management.

10. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

10.1 Lack of office space

The municipal assessment of how to improve its service delivery has found that the lack of office space has an impact on service delivery. Staff are sharing offices and community stand in long queues when visiting the municipal offices.

10.2 Public Safety

The municipality has its own traffic department. This was part of the municipality's revenue enhancement strategy to ensure financial sustainability, but the traffic department have serious challenges in collecting the fines.

10.3 Rehabilitation of internal roads

The condition of the internal road was also identified as a priority for Inkwanca Municipality. The roads in especially previously disadvantaged areas and rural areas need much attention to bring it up to an acceptable level. We have budgeted to upgrade the internal roads in Ward 1 during 2014/15.

11. OVERVIEW OF BUDGET RELATED POLICIES AND

AMENDMENTS

Listed below with a brief description are the municipality's budget related policies. The **detailed policies** are not included in this budget documentation.

However, they are available at the Council's office at 57 John Vorster Street, Sterkstroom.

This section is trying to give the user of this budget document a broad overview of the budget policy framework and highlights the amended policies by council resolution.

Some of these policies will undergo a reviewed process before the final adoption of the budget in May 2014.

11.1 Budget Policy

Purpose/Basic areas covered by policy/main objective

The objectives of the budgeting policy are to set maximum expenditure limits for the budget or each component thereof, for the Municipality. A Municipality may only incur expenditure in accordance with its approved budget.

Date of council approval:

With previous budget

11.2 Tariff Policy

Purpose/Basic areas covered by policy/main objective

The purpose of this tariff policy is to prescribe the accounting and administrative policies and procedures relating to the determining and levying of tariffs by Inkwanca Municipality.

Date of council approval:

With previous budget

11.3 Credit Control and Debt Collection Policy

Purpose/Basic areas covered by policy/main objective

The Local Government: Municipal Finance Management Act, 2003, Act 56 of 2003 contains legal prescriptions for sound and sustainable management of the financial affairs of municipalities. Section 97 deals with revenue management, inter alia with effective revenue collection systems and the preparation of accounts for service charges.

A Credit Control and Debt Collection Policy is required in order to give effect to requirements of Act 56, generally and specifically with revenue collection.

Date of council approval:

With previous budget

11.4 Cash Management and Investment Policy

Purpose/Basic areas covered by policy/main objective

In order to ensure sound and sustainable management of the cash resources of the municipality this policy addresses all principles and processes involved in cash and investment management

Date of council approval:

With previous budget

11.5 Property rates policy

Setting of criteria for establishing rates tariffs.

Date of council approval:

With previous budget

11.6 Accounting Policy

Purpose/Basic areas covered by policy/main objective

Accounting policy guides the preparation of the Annual Financial Statements and is reviewed each year during the preparation to ensure compliance with GRAP standards and any guiding principles issued by Accounting Standards Board and National Treasury.

Date of council approval:

With previous budget

11.7 Virement Policy

Purpose/Basic areas covered by policy/main objective

The virement policy establishes the framework for managers to manage their respective budgets within certain limitations. It also ensures good budgeting practices en effective financial management.

Date of council approval:

With previous budget

11.8 Borrowing Policy

Purpose/Basic areas covered by policy/main objective

The objective of this policy is to ensure that the Municipality's borrowing practices at all times comply with the relevant laws and best practices. The primary goal in the borrowing of funds is to ensure that the funds are obtained at the lowest possible interest rates at minimum risk.

Date of council approval:

With previous budget

11.9 Fixed Assets Management Policy

Purpose/Basic areas covered by policy/main objective

The fixed assets management policy is designed to ensure management of Municipal assets in efficient and effective manner with regard to acquisition, utilization, control, maintenance and disposal of assets. The policy guides directorates/departments and staff in their responsibility and duties for control of their assets.

Date of council approval:

With previous budget

11.10 Funding and Reserves Policy

Purpose/Basic areas covered by policy/main objective

This policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

Date of council approval:

11.11 Policy on the Use and Application of Information Technology

Purpose/Basic areas covered by policy/main objective

The purpose of this policy is to provide guidance to all current and future users of the information technology (IT) network, consisting of a variety of servers, personal computers, network printers and direct printers, to ensure that the system is properly managed, optimally used, applied to the best advantage of the municipality, and to prevent abuse of the system. This policy cannot lay down rules to cover every possible situation. Instead, it is designed to express the municipality's philosophy and set out the general principles that employees should apply when using computers.

Date of council approval:

With previous budget

12. OVERVIEW OF BUDGET FUNDING AND FUNDING COMPLIANCE

12.1 Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

12.2 A credible budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality;
- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and on past performance and supported by documented evidence of future assumptions;
- Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities. A budget sets out certain service delivery levels and associated financial implications. Therefore the community should realistically expect to

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receive these promised service delivery levels and understand the associated financial implications. Major under spending due to under collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

Furthermore, budgets tabled for consultation at least 90 days prior to the start of the budget year should already be credible and fairly close to the final approved budget.

12.3 Fiscal Overview of Inkwanca Municipality

Inkwanca Municipality is struggling financially to fund its budget. The service delivery protests also do not add to revenue enhancement. There is also a high level of compliance with the Municipal Finance Management Act and other legislation directly affecting financial management.

For the first time in years the municipality received an unqualified audit report from the Auditor-General. The municipality also adopted GRAP standards in 2010/2011 and also prepared its AFS for 2012/13 as per GRAP standards and per exemptions in Directive 4

12.4 Long term financial planning

The municipality's financial position is shaky and this budget further is trying to ensure that it stays sound. The municipality plans to continue exercising strict financial management and ensuring a cash flow which meets the requirements.

Since the 2008/2009 financial year, the municipality received its MIG allocation directly and not via Chris Hani District Municipality. This implies that most of our capital funding are funded from MIG allocation.

However, due to the size and tax base of the municipality, the municipality is starting to reach its ceiling in terms of its own funds and equitable grant to help fund its budget. Priorities need to be prioritized as demands will always outscored resources available.

12.5 Sources of funding

The main sources of funding can be found under SA table 1.

However, the main own funding sources of the municipality comes from property rates and sale of electricity. **The municipality is very dependent on the Equitable Share allocation as a funding source of its operating budget.**

The municipality does not have **any investments** and all money is needed on a real "immediate" scenario. This is why money is rather put in call accounts to obtain a better interest rate than to leave it in cheque account.

12.6 Sale of assets

The municipality is in the process of updating its assets register. New valuation roll has also been compiled during 11/12 financial year for implementation in 12/13 financial year. Municipality will also use annual stock and asset count to determine absolute and redundant assets and to make a recommendation to council on what to do with it.

13. GRANT EXPENDITURE AND ALLOCATIONS

The grants programme its expenditure on transfers can be found under SA table 19.

14. ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

Any allocation made to an outside body must comply with the requirements of section 67 of the MFMA. This stipulates that before transferring funds to an outside organization the Municipal Manager, as Accounting Officer, must be satisfied that the organization or body has the capacity to comply with the Agreement and has adequate financial management and other systems in place.

National Treasury further indicated in MFMA circular 51 that no more “discretionary” funds may be appropriated in the budget due to such funds not being transparent during the consultation process.

The municipality did not budget to make any grant transfers to any outside organization/body or other organ of state other than the indigent relief as included per Treasury guidance under transfers and grants paid. It should however be noted that these Indigent subsidies reflects under revenue foregone in the Annual financial statements due to GRAP requirements and not an expense item as per the budget.

15. COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Supporting tables SA 22 and SA 23 summarizes the salary, allowances and benefits over the MTREF.

16. SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

The Municipality’s service delivery and budget implementation plan can be found under the Municipality’s final IDP reviewed document for 2013/14.

17. INVESTMENTS

The municipality does not have any money **that complies with the definition of investment.**

18. CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The municipality does not have any roll – over contracts with budget implications, other than the delivery of water and sanitation as a Water Service Provider as per arrangement with the Chris Hani District Municipality.

19. CAPITAL EXPENDITURE AND PREVIOUSLY DELAYED PROJECTS

Capital expenditure details are listed in supporting tables 34 to SA37. The municipality does not have any projects that were delayed in previous financial years.

20. ANNUAL BUDGETS AND SERVICE DELIVERY AGREEMENTS MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISMS

20.1 Entities

The municipality does not have any entities.

20.2 Other External Service Delivery Mechanisms.

The municipality has no other service delivery agreements with external parties for the delivery of the Municipality's services.

The municipality provides the water – and sanitation functions as the Water Service Provider on behalf of the Chris Hani District Municipality who is the Water Services Authority.

21. LEGISLATION COMPLIANCE STATUS

Municipal Finance Management Act - No 56 of 2003

The MFMA became effective on 1st July 2004. The Act modernizes budget and financial management practices within the overall objective of maximizing the capacity of municipalities to deliver services. The MFMA covers all aspects of municipal finance including budgeting, supply chain management and financial reporting. The various sections of the Act are phased in according to the designated financial management capacity of municipalities. Inkwanca has been designated as a low capacity municipality. The MFMA is the foundation of the municipal financial management reforms which municipalities are implementing.

The MFMA and the budget

The following explains the budgeting process in terms of the requirements in the MFMA. It is based on National Treasury's guide to the MFMA.

The budget preparation process

The Mayor must lead the budget preparation process through a co-ordinate cycle of events that commences at least ten months prior to the start of each financial year.

Overview

The MFMA requires a Council to adopt three-year capital and operating budgets that take into account, and are linked to, the municipality's current and future development priorities and other finance-related policies (such as those relating to free basic service provision).

These budgets must clearly set out revenue by source and expenditure by vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and any particulars on borrowings, investments, municipal entities, service delivery agreements, grant allocations and details of employment costs.

The budget may be funded only from reasonable estimates of revenue and cash-backed surplus funds from the previous year and borrowings (the latter for capital items only).

Budget preparation timetable

The first step in the budget preparation process is to develop a timetable of all key deadlines relating to the budget and to review the municipality's IDP and budget-related policies.

The budget preparation timetable is prepared by senior management and tabled by the Mayor for Council adoption by 31 August (ten months before the commencement of the next budget year).

Budget preparation and review of IDP and policy

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The Mayor must co-ordinate the budget preparation process and the review of Council's IDP and budget-related policy, with the assistance of the municipal manager.

The Mayor must ensure that the IDP review forms an integral part of the budget process and that any changes to strategic priorities as contained in the IDP document have realistic projections of revenue and expenditure. In developing the budget, the management must take into account national and provincial budgets, the national fiscal and macro-economic policy and other relevant agreements or Acts of Parliament. The Mayor must consult with the relevant district Council and all other local municipalities in that district as well as the relevant provincial treasury and the National Treasury when preparing the budget, and must provide the National Treasury and other government departments with certain information on request.

This process of development should ideally occur between August and November, so that draft consolidated three-year budget proposals, IDP amendments and policies can be made available during December and January. This allows time during January, February and March for preliminary consultation and discussion on the draft budget.

Tabling of the Draft Budget

The initial draft budget must be tabled by the Mayor before Council for review by 31 March.

Publication of the Draft Budget

Once tabled at Council, the Municipal Manager must make public the appropriate budget documentation and submit it to National Treasury and the relevant provincial treasury and any other government departments as required. At this time, the local community must be invited to submit representations on what is contained in the budget.

Opportunity to comment on draft budget

When the draft budget is tabled, Council must consider the views of the local community, the National Treasury and the relevant provincial treasury and other municipalities and government departments that may have made submissions on the budget.

Opportunity for revisions to draft budget

After considering all views and submissions, Council must provide an opportunity for the Mayor to respond to the submissions received and if necessary to revise the budget and table amendments for Council's consideration.

Following the tabling of the draft budget at the end of March, the months of April and May should be used to accommodate public and government comment and to make any revisions that may be necessary. This may take the form of public hearings, Council debates, formal or informal delegations to the National Treasury, provincial treasury and other municipalities, or any other consultative forums designed to address stakeholder priorities.

Adoption of the annual budget

The Council must then consider the approval of the budget by 31 May and must formally adopt the budget by 30 June. This provides a 30-day window for Council to revise the budget several times before its final approval.

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If a Council fails to approve its budget at its first meeting, it must reconsider it, or an amended draft, again within seven days and it must continue to do so until it is finally approved – before 1 July.

Once approved, the Municipal Manager must place the budget on the municipality's website within five days.

BUDGET IMPLEMENTATION

Implementation management – the Service Delivery and Budget Implementation Plan (SDBIP)

The Municipal Manager must within fourteen days of the approval of the annual budget (by 14 July at the latest) submit to the Mayor for approval a draft SDBIP and draft annual performance agreements for all managers.

An SDBIP is a detailed plan for implementing the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The Mayor must approve the draft SDBIP within 28 days of the approval of the annual budget (by 28 July at the latest).

This plan must then be monitored by the Mayor and reported on to Council on a regular basis.

Managing the implementation process

The municipal manager is responsible for implementation of the budget and must take steps to ensure that all spending is in accordance with the budget and that revenue and expenditure are properly monitored.

Variation from budget estimates

Generally, Councils may incur expenditure only if it is in terms of the budget, within the limits of the amounts appropriated against each budget vote – and in the case of capital expenditure, only if Council has approved the project.

Expenditure incurred outside of these parameters may be considered to be unauthorized or, in some cases, irregular or fruitless and wasteful. Unauthorized expenditure must be reported and may result in criminal proceedings.

Revision of budget estimates – the adjustments budget

It may be necessary on occasion for a Council to consider a revision of its original budget, owing to material and significant changes in revenue collections, expenditure patterns, or forecasts thereof for the remainder of the financial year.

In such cases a municipality may adopt an adjustments budget, prepared by the municipal manager and submitted to the Mayor for consideration and tabling at Council for adoption.

The adjustments budget must contain certain prescribed information, it may not result in further increases in taxes and tariffs and it must contain appropriate justifications and supporting material when approved by Council.

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Requirements of the MFMA relating to the contents of annual budgets and supporting documentation

Section 17 of the MFMA stipulates that an annual budget of a municipality must be a schedule in the prescribed format and sets out what must be included in that format. In its MFMA circular 48, National Treasury set out detailed guidance on the contents of budget documentation and the supporting schedules. Inkwanca Municipality has made every effort to comply with the circular.

The following table shows how Inkwanca Municipality complies with the disclosure requirements of section 17 of the MFMA.

Requirement Disclosure in budget documentation

Schedule of reasonably anticipated revenue for the budget year from each revenue source A4

Schedule showing appropriations of expenditure for the budget year under the different votes of the Municipality A3

Schedule setting out indicative revenue per revenue source and projected expenditure by vote for the two Financial years following the budget year A3 and A4

Schedule setting out-

- (i) Estimated revenue and expenditure by vote for the current year and
- (ii) Actual revenue and expenditure by vote for the financial year preceding the current year. A3 and A4

Draft resolutions -

- (i) Approving the budget of the Municipality
- (ii) Imposing any municipal tax and setting any municipal tariffs as may be required for the budget year and
- (iii) Approving any other matters that may be prescribed.

Section 4

Measurable performance objectives for revenue from each source and for each vote in the budget, taking into account the Municipality's Integrated Development Section 22 and SA 7

Budget Plan.

Projection of cash flow for the budget year by revenue source broken down per month

SA 25 – SA 26

Proposed amendments to the Municipality's integrated development plan following the annual review of the IDP in terms of section 34 of the Municipal Systems Act

Section 9

Particulars of the Municipality's investments Section 17 and SA 16

Any prescribe information on municipal entities under the sole or shared control of the Municipality N/a

Particulars of all proposed new municipal entities which the Municipality intends to establish or in which

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the Municipality intends to participate N/a

Particulars of any proposed service delivery agreements, including material amendments to existing service delivery agreements

Section 20

Particulars of any proposed allocations or grants by the municipality to-

- (i) Other municipalities
- (ii) Any municipal entities and other external mechanisms assisting the municipality in the exercise of its functions or powers
- (iii) Any other organs of state
- (iv) Any organizations or bodies referred to in section 67 (1) (bodies outside Government)

Section 14

The proposed cost to the municipality for the budget year of the salary, allowances and benefits of-

- (i) Each political office bearer of the Municipality
- (ii) Councillors of the municipality
- (iii) The municipal manager, the chief financial officer, each senior manager of the municipality and any other official of the municipality having a remuneration package greater than or equal to that of a senior manager

Section 15

The proposed cost for the budget year to a municipal entity under the sole or shared control of the Municipality of the salary, allowances and benefits of-

- (i) Each member of the entity's board of directors and
- (ii) The chief executive officer and each senior manager of the entity N/a

The proposed cost for the budget year to a municipal entity under the sole or shared control of the Municipality of the salary, allowances and benefits of-

- (i) Each member of the entity's board of directors and
 - (ii) The chief executive officer and each senior manager of the entity
- Any other supporting documentation as may be prescribed

Other Legislation

In addition to the MFMA, the following legislation also influences municipal budgeting;

The Division of Revenue Act 2010 and Provincial Budget Announcements

Three year national allocations to local government are published per municipality each year in the Division of Revenue Act. The Act places duties on municipalities in addition to the requirements of the MFMA, specifically with regard to reporting obligations.

Allocations to the Municipality from Provincial Government are announced and published in the Provincial budget.

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Section 18 of the MFMA states that annual budgets may only be funded from reasonably anticipated revenues to be collected. The provision in the budget for allocations from National and Provincial Government should reflect the allocations announced in the DORA or in the relevant Provincial Gazette. The Municipal Systems Act - No 32 of 2000 and Municipal Systems Amendment Act no 44 of 2003

One of the key objectives of the Municipal Systems Act is to ensure financially and economically viable communities. The requirements of the Act link closely to those of the MFMA. In particular, the following requirements need to be taken into consideration in the budgeting process;

- Chapters 4 and 5 relating to community participation and the requirements for the Integrated Development Planning process.
- Chapter 6 relates to performance management which links with the requirements for the budget to contain measurable performance objectives and quarterly performance targets in the Service Delivery and Budget Implementation Plan.
- Chapter 8 relates to the requirement to produce a tariff policy.

22. OTHER SUPPORTING DOCUMENTS

More details on the budget can be found in the supporting tables SA 1 – SA 3



Municipal manager's quality certificate

I, **GALLIOT SGOJO**, Municipal Manager of Inkwanca 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.

Print Name **GALLIOT SGOJO**

Municipal manager of Inkwanca Municipality (EC133)

Signature _____

Date _____

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INKWANCA MUNICIPALITY BUDGET 2013 - 2014 TARIFFS & CHARGES – ELECTRICITY

Description	2014/15	2013/14
CONVENTIONAL METERS		
<u>DOMESTIC CONSUMERS</u>		
Basic/Availability Charge	134.05	124.83
Per Unit (kWh) consumed	1.30	1.20
<u>DOMESTIC CONSUMERS (Indigent)</u>		
Basic/Availability Charge	134.05	124.83
Per Unit (kWh) consumed	1.12	1.20
<u>AVERAGE COMMERCIAL CONSUMERS (per month per connection)</u>		
Basic/Availability Charge	327.67	305.12
Per Unit (kWh) consumed	1.35	1.26
<u>GOVERNMENT CONSUMERS (per month per connection)</u>		
Basic/Availability Charge	327.67	305.12
Per Unit (kWh) consumed	1.35	1.26
<u>LARGE/INDUSTRIAL COMMERCIAL CONSUMERS (per month per connection)</u>		
Basic/Availability Charge	209.76	195.33
Per Unit (kWh) consumed	0.46	0.43
Per KVA consumed	98.49	91.71
Interest will be charged at 10% on all late payments. Implementation subject to NERSA Approval Tariffs are applicable throughout Inkwanca Municipality unless otherwise indicated.		

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INKWANCA MUNICIPALITY BUDGET 2013 - 2014 TARIFFS & CHARGES – ELECTRICITY(Cont)

Description	2014/15	2013/14
PRE-PAID METERS		
<u>Domestic Indigent</u>		
Per Unit (kWh) consumed		
0 - 50	1.35	
51 - 350	1.38	
351 - 600	1.40	
➤ 600	1.45	
<u>Domestic</u>		
Per Unit (kWh) consumed		
0 - 350	1.35	
351 - 600	1.40	
➤ 600	1.45	
<u>COMMERCIAL/INDUSTRIAL</u>		
Per Unit (kWh) consumed		
1 - 50	1.40	
51 - 350	1.45	
351 - 600	1.50	
➤ 600	1.55	
Interest will be charged at 10% on all late payments. Implementation subject to NERSA Approval Tariffs are applicable throughout Inkwanca Municipality unless otherwise indicated.		

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INKWANCA MUNICIPALITY BUDGET 2013 - 2014 TARIFFS & CHARGES – ELECTRICITY(Cont)

Description	2014/15	2013/14
RECONNECTION FEES Per Occasion	173.97	199.16
<u>Tampering with Electricity Supplies</u>		
1. Tampering is defined as interference with the electricity supply up to and including the electricity meter, and includes the following: <ul style="list-style-type: none"> a. Connecting the electricity supply after it has been disconnected for non-payment or any other valid reason: b. Interfering with the electricity meter in any manner. c. Interfering with the wiring on council's side of the electricity meter. 		
2. In the case of single-phase supplies to domestic installations and small businesses, if tampering or attempts there are found, then the supply will be disconnected after all amounts owing in respect of electricity consumption are paid in full, plus the following reconnection fees: <ul style="list-style-type: none"> a. First Offence d. Second Offence e. Third Offence 	5,574.60 6,156.00 10,755.90	5,022.16 5,545.95 9,690.00
3. With regard to three-phase supplies to large businesses and industries where tampering is found, the reconnection fees will be according to the circumstances of each case. <p><u>Indigents</u></p> <ul style="list-style-type: none"> a. First Offence b. Second Offence c. Third Offence 	802.50 856.00 909.50	750.00 800.00 850.00
Conversion from Conventional Meter to Pre-Paid Meter		
<ul style="list-style-type: none"> 1. Domestic Consumers 2. Indigents 	802.50 321.00	750.00 300.00
Interest will be charged at 10% on all late payments. Implementation subject to NERSA Approval		

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Tariffs are applicable throughout Inkwanca Municipality unless otherwise indicated.

INKWANCA MUNICIPALITY BUDGET 2013 - 2014 TARIFFS & CHARGES – ELECTRICITY(Cont)

Description	2014/15	2013/14
<u>Cost of single phase services connections</u>		
1) When metering and cable is supplied	6,320.16	5,693.84
2) When only metering is supplied and installed	2,195.64	1,978.05
<u>Cost of 3 phase services connections</u>		
3) When metering and cable is supplied	11,799.01	10,629.73
4) When only metering is supplied and installed	5,899.50	5,314.87
<u>Cost of installing a temporary connection</u>		
1) Single phase connection fee	282.15	254.19
2) Three phase connection	837.90	754.87
<u>Call-out fees</u>		
1) A call-out fee will be charged if the power failure is not municipality's fault.	388.28	349.70
<u>Testing of electrical meter</u>		
1) Single phase meters	756.02	680.92
2) Three phase meters	1,380.34	1,243.22
3) Large Consumers (kva bulk meters)	2,522.93	2,272.30
Except for Call-Outs these services are payable in advance		

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**INKWANCA MUNICIPALITY
BUDGET 2013 - 2014
TARIFFS & CHARGES – WATER**

Description	2014/15	2013/14
<u>METERED CONSUMERS (per month per connection)</u>		
<u>DOMESTIC CONSUMERS</u>		
Per Kl. Consumered.		
0 > 16	15.27	14.41
7 > 15	23.87	18.01
16 > 25	28.40	25.52
26 > 40	30.10	28.14
41 > 500		42.22
> 500		84.43
<u>Commercials/Government/Schools and Hostels</u>		
Basic Availability Charge	137.46	129.68
0 > 16	15.27	14.41
7 > 15	23.87	18.01
16 > 25	28.40	25.52
26 > 40		28.14
41 > 500		42.22
> 500		84.43
<u>UNMETERED CONSUMERS (per month per connection)</u>		
Basic/Availability Charge (On Site Connection)	137.46	129.68
Basic/Availability Charge (Raw Water)	137.46	129.68
<u>Connection Fee</u>		
Installation of a tap only	160.79	151.69
Direct Leaks (Charged per litre)	15.79	14.41
<u>Call out Fees</u>		
Consumer be charged a call out fee(water pipe burst) and is not the council's fault (Per Day)	106.00	100.00

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**INKWANCA MUNICIPALITY
BUDGET 2013 - 2014
TARIFFS & CHARGES – SEWERAGE**

Description	2014/15	2013/14
<u>WATER-BORNE SEWERAGE (PER MONTH PER CONNECTION)</u>		
<u>DOMESTIC</u>		
Basic/Availability Charge (Domestic)	76.77	72.42
<u>Commercial/Post Office</u>		
Basic/Availability Charge	238.68	225.17
<u>INDUSTRIAL/SCHOOLS/HOSTELS/SPOORNET</u>		
Basic/Availability Charge	1,519.44	1,433.43
<u>SEPTIC TANKS/DRAINS (Paid in Advance)</u>		
Per Occasion	196.52	185.39
Suction of private tanks	1,484.00	1,400.00
Blocked Drain	102.43	96.63
Discharge of mobile toilets/per 500l	238.68	225.17
1. Unless indicated otherwise the following tariffs are applicable throughout the Inkwanca Municipal Area 2. All tariffs exclude 'VAT' 3. Interest at 10% will be charged on all late payments.		

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INKWANCA MUNICIPALITY BUDGET 2013 - 2014 TARIFFS & CHARGES – REFUSE

Description	2014/15	2013/14
<u>ONE REMOVAL PER WEEK PER MONTH</u>		
<u>DOMESTIC</u>		
Basic Charge	52.40	49.44
<u>Commercial/Post Office</u>		
Basic Charge	95.28	89.89
<u>INDUSTRIAL/SCHOOLS/HOSTELS/SPOORNET</u>		
Basic Charge	206.05	194.38
<u>GARDEN REFUSE REMOVAL AND RUBBLE</u>		
Per Load	136.97	129.21
4. Unless indicated otherwise the following tariffs are applicable throughout the Inkwanca Municipal Area 5. All tariffs exclude VAT 6. Interest at 10% will be charged on all late payments.		

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INKWANCA MUNICIPALITY BUDGET 2013 - 2014 TARIFFS & CHARGES – RATES

Description	2014/15	2013/14
<u>PER RAND ON VALUATION OF PROPERTIES</u>		
Residential	0.0212	0.0206
Commercial	0.0276	0.0276
Government	0.0813	0.0789
Empty Erven	0.1661	0.1613
Farms used for Agricultural Purposes	0.0058	0.0059
Farms used for Eco-Tourism	0.0350	0.0361
Farms used for trading in/hunting of game	0.0350	0.0361
<u>REBATES ON RATABLE PROPERTIES</u>		
Government Properties	20%	30%
Senior Citizens	50%	50%
Indigents	100%	100%
All other rebates, exemptions and discounts will be effected according to Municipal Rates Policy		
Unless indicated otherwise the following tariffs are applicable throughout the Inkwanca Municipal Area		
All tariffs exclude VAT		
Interest at 10% will be charged on all late payments.		

INKWANCA MUNICIPALITY DRAFT MTREF 2014-2017

**INKWANCA MUNICIPALITY
BUDGET 2013 - 2014
TARIFFS & CHARGES – RENTALS**

Description	2014/15	2013/14
<u>BUILDING RENTALS</u>		
Nomonde Police Station	848.00	800.00
Nomonde Work Station	901.00	850.00
Old Municipal Building Social Development	2,623.50	2,475.00
Sterkstroom Municipal Building Education Development	2,623.50	2,475.00
Accommodation per room per month (small) excl. electricity	2,623.50	2,475.00
Accommodation per room per month (big) excl. Electricity	371.00	350.00
	583.00	350.00
<u>CAMPING FACILITIES</u>		
Train Coach Accommodation Per Compartment (Per Night)	265.00	250.00
<u>CHALETS</u>		
Per Chalet per night.	424.00	400.00
Per Chalet per Month	2,650.00	2,500.00
Per Person per chalet. (R75.00 per person – maximum of 4 persons)		
<u>CARAVAN STANDS</u>		
Per Stand per day excluding electricity	153.70	145.00
Per car per day	15.90	15.00
<p>Unless indicated otherwise the following tariffs are applicable throughout the Inkwanca Municipal Area. All tariffs are paid in advance. All tariffs exclude VAT. A refundable deposit of R200.00 is payable of which 15% is non-refundable</p>		

INKWANCA MUNICIPALITY DRAFT MTREF 2014-2017

**INKWANCA MUNICIPALITY
BUDGET 2013 - 2014
TARIFFS & CHARGES – COMMUNITY HALLS/SPORT FIELDS/PUBLIC PLACES**

Description	2014/15	2013/14
<p><u>CATEGORY 1</u> <u>Events orgained with the purpose of making profit</u></p> <p>Events include functions such as disco's beauty contests, concerts, professional boxing and films.</p> <p>Businesses, Corporate Bodies.</p> <p>Deposit</p>	<p>636.00</p> <p>318.00</p>	<p>600.00</p> <p>300.00</p>
<p><u>CATEGORY 2</u> Fundraising events such as bazaars, concerts, dances, high teas run by:</p> <ol style="list-style-type: none"> 1. Churches or Religious Bodies, Cultural Organisations, Schools (State Aided) Service Clubs, Rotary, Round Table etc. 2. Sporting Clubs include: Graduations, Parties and Weddings <p>Deposit</p>	<p>530.00</p> <p>164.30</p>	<p>500.00</p> <p>155.00</p>
<p><u>SPORT FIELDS</u></p> <p>Local Teams – per match</p> <p>Teams outside boundaries Inkwanca – per match</p>	<p>150.00</p> <p>530.00</p>	<p>159.00</p> <p>500.00</p>
<p><u>CATEGORY 3</u></p> <p>Includes events such as church Services, Funerals, Meetings and Prize Giving run by:</p> <ol style="list-style-type: none"> 1. Churches or Religious Bodies, Cultural Organizations, Schools (State Aided) Service Clubs, Rotary, Round Table and Sporting Clubs <p>Deposit</p>	<p>265.00</p> <p>132.50</p>	<p>250.00</p> <p>125.00</p>
<ol style="list-style-type: none"> 1. Deposits 20% is non-refundable 2. Sundays & Public Holidays – daily rate x 2 3. Hire after 24H00 subject to staff availability. 4. Keys available at Housing Clerk 		

INKWANCA MUNICIPALITY DRAFT MTREF 2014-2017

**INKWANCA MUNICIPALITY
BUDGET 2013 - 2014
TARIFFS & CHARGES – CEMETERY FEES**

Description	2014/15	2013/14
<u>NOMONDE, MASAKE, DENNEKRUIN</u>		
Digging & Issuing of Adult plot	530.00	500.00
Child per plot	318.00	300.00
Digging of Adult Grave	0.00	0.00
Digging of Child Grave	0.00	0.00
Supervision fee in cases where graves are privately dug.	0.00	0.00
<u>MOLTENO & STERKSTROOM TOWN</u>		
Adult plot	1,060.00	1,000.00
Child per plot	530.00	500.00
Digging of Adult Grave	0.00	0.00
Digging of Child Grave	0.00	0.00
Supervision fee in cases where graves are privately dug.	0.00	0.00
<u>EXHUMATION AND OPENING OF GRAVES</u>		
Per Grave	1,060.00	1,000.00
<p>For the purpose of determination of above fees, audit shall mean a person 13 years of age or older.</p> <p>In addition the above mentioned charges payable, any overtime being paid to employees of the council shall be levied and also paid by the client.</p>		

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**INKWANCA MUNICIPALITY
BUDGET 2013 - 2014
TARIFFS & CHARGES – OTHER SUNDRY FEES**

Description	2014/15	2013/14
<u>GRAZING CAMPS</u>		
Per cattle per day	106.00	100.00
Per goad per day	106.00	100.00
Per sheep per day	106.00	100.00
<u>COMMONAGE FEES</u>		
Per cattle per day	130.38	123.00
Per Goat/Sheep per day	68.90	65.00
<u>AMINISTRATIVE SERVICES</u>		
Per A4 Photo Copy	3.71	3.50
Per A3 Photo Copy	6.36	6.00
<u>Facsimile: First page R4 there after R1 per page</u>		
Local/National		
<u>Facsimile: First page R20.00 there after R5 per page</u>		
International		
Valuation Certificate	106.00	100.00
Clearance Certificate	212.00	200.00
Business License (Per Year)	318.00	300.00
Hawkers License (Per Year)	106.00	100.00
<u>Information Printouts</u>		
IDP Documents	100.00	30.00
Financial Statements	100.00	30.00
Budget	100.00	30.00
Audit Report	100.00	0.00
Annual Report	100.00	0.00
Tender Documents	228.00	200.00
<u>INSPECTION AND PENALTY FEES</u>		
Building & Inspection Fees	265.00	250.00
Penalty Building & Inspection Fees	424.00	400.00
<u>SOIL & SAND</u>		
Per cubic meter	26.50	25.00
<u>ESCOURTING BY TRAFFIC SERVICES</u>		
Escorting	106.00	100.00
<u>SIGNS</u>		
Per Sign (Per Year)	265.00	250.00
<u>STANDARD INTEREST</u>		
Being 10% per month		

INKWANCA MUNICIPALITY DRAFT MTREF 2014-2017

ANNEXURE A

SA1

EC133 Inkwanca - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	3 634	2 819	2 548	4 776	5 330	5 330		5 650	5 989	6 348
<i>less Revenue Foregone</i>											
Net Property Rates		3 634	2 819	2 548	4 776	5 330	5 330	-	5 650	5 989	6 348
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	4 652	5 102	5 746	5 780	5 327	5 327		5 650	5 989	6 348
<i>less Revenue Foregone</i>											
Net Service charges - electricity revenue		4 652	5 102	5 746	5 780	5 327	5 327	-	5 650	5 989	6 348
Service charges - water revenue											
Total Service charges - water revenue	6		2 763	450	450	1 138	1 138		1 206	1 278	1 355
<i>less Revenue Foregone</i>											
Net Service charges - water revenue		-	2 763	450	450	1 138	1 138	-	1 206	1 278	1 355
Service charges - sanitation revenue											
Total Service charges - sanitation revenue			5 361	600	2 661	2 661	2 661		3 312	3 471	3 638
<i>less Revenue Foregone</i>											
Net Service charges - sanitation revenue		-	5 361	600	2 661	2 661	2 661	-	3 312	3 471	3 638
Service charges - refuse revenue											
Total refuse removal revenue	6	3 275	3 549	239	265	2 834	2 834		3 004	3 184	3 376
Total landfill revenue											
<i>less Revenue Foregone</i>											
Net Service charges - refuse revenue		3 275	3 549	239	265	2 834	2 834	-	3 004	3 184	3 376
Other Revenue by source											
Vat received on grants									1 336	1 416	1 501
Cemetery Fees									92	98	103
Building and Inspection									24	25	27
Sundry Income									53	56	60
Reconnection Fees									75	80	84
Commission on Collections									48	51	54
Sewerage Blockages									4 756	5 041	5 343
Pound Fees									50	53	56
List of Sundry Income		2 014	2 778	1 184							
Total 'Other' Revenue	3 1	2 014	2 778	1 184	-	-	-	-	6 433	6 819	7 228

SA1 EXPENDITURE

INKWANCA MUNICIPALITY DRAFT MTREF 2014-2017

<u>Other Expenditure By Type</u>											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees								160	170	180	
General expenses	3	4 119	7 474	8 560				9 264	10 430	11 190	
<i>List Other Expenditure by Type</i>											
Total 'Other' Expenditure	1	4 119	7 474	8 560	-	-	-	-	9 424	10 599	11 370

<u>Repairs and Maintenance</u>											
Employee related costs		1 788		1 520							
Other materials			2 860	1 972				4 006	2 889	3 062	
Contracted Services											
Other Expenditure		239		219							
Total Repairs and Maintenance Expenditure	9	2 027	2 860	3 710	-	-	-	-	4 006	2 889	3 062

INKWANCA MUNICIPALITY DRAFT MTREF 2014-2017

SA2

EC133 Inkwanca - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Office of the Accounting Officer	Vote 3 - Budget and Treasury Office	Vote 4 - Technical Office	Vote 5 - Water and Sanitation Services	Vote 6 - Community Services	Vote 7 - Corporate Services	Vote 8 -	Vote 9 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
R thousand																	
Revenue By Source																	
Property rates				5 650													5 650
Property rates - penalties & collection charges					5 650												5 650
Service charges - electricity revenue						1 206											1 206
Service charges - water revenue																	-
Service charges - sanitation revenue							3 004										3 004
Service charges - refuse revenue																	-
Service charges - other																	212
Rental of facilities and equipment								212									212
Interest earned - external investments				32													32
Interest earned - outstanding debtors				392													392
Dividends received																	-
Fines																	-
Licences and permits								380									380
Agency services						4 057											4 057
Other revenue				1 437				818									2 255
Transfers recognised - operational		2 157	5 401	3 412	7 269	8 979	7 702										34 920
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		2 157	5 401	10 922	12 919	14 242	12 116	-	-	-	-	-	-	-	-	-	57 757
Expenditure By Type																	
Employee related costs			3 947	3 117	3 314	4 341	7 655	3 915									26 288
Remuneration of councillors		2 106	-														2 106
Debt impairment				2 320	1 518	6 221	2 752										12 812
Depreciation & asset impairment		6	106	265	4 770		1 696	1 325									8 168
Finance charges				130													130
Bulk purchases					6 200												6 200
Other materials																	-
Contracted services																	-
Transfers and grants																	-
Other expenditure		46	1 341	2 970	4 157	1 539	2 698	1 793									14 544
Loss on disposal of PPE																	-
Total Expenditure		2 157	5 395	8 803	19 960	12 100	14 801	7 032	-	-	-	-	-	-	-	-	70 248
Surplus/(Deficit)		(1)	7	2 120	(7 040)	2 141	(2 685)	(7 032)	-	-	-	-	-	-	-	-	(12 491)
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(1)	7	2 120	(7 040)	2 141	(2 685)	(7 032)	-	-	-	-	-	-	-	-	(12 491)

INKWANCA MUNICIPALITY DRAFT MTREF 2014-2017

SA3

EC133 Inkwanca - Supporting Table SA3 Supporting detail to '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											
<u>Call investment deposits</u>											
Call deposits < 90 days											
Other current investments > 90 days											
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
<u>Consumer debtors</u>											
Consumer debtors											
Less: Provision for debt impairment											
Total Consumer debtors	2	-	-	-	-	-	-	-	-	-	-
<u>Debt impairment provision</u>											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)											
Leases recognised as PPE											
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	-	-	-	-	-	-	-	-	-	-
LIABILITIES											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
<u>Trade and other payables</u>											
Trade and other creditors											
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	-	-	-	-	-	-	-	-	-	-
<u>Non current liabilities - Borrowing</u>											
Borrowing	4										
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
<u>Provisions - non-current</u>											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		-	-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS											
<u>Accumulated Surplus/(Deficit)</u>											
Accumulated Surplus/(Deficit) - opening balance											
GRAP adjustments											
Restated balance											
Surplus/(Deficit)		(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)
<u>Reserves</u>											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)

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SA4

EC133 Inkwanca - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	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												
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-	-

SA5

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SA6

EC133 Inkwanca - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective R thousand	Goal	Goal Code	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
		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	-	-	-

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SA7

EC133 Inkwanca - 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 & 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
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

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SA8

EC133 Inkwanca - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	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
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,0%	0,2%	0,0%	1,2%	1,2%	0,8%	0,0%	0,2%	0,2%	0,2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,0%	0,4%	0,0%	0,6%	0,5%	0,5%	0,0%	0,4%	0,4%	0,4%
Borrowed funding of 'ow n' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	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	1,6	1,3	-	-	-	-	-	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,6	1,3	-	-	-	-	-	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	0,6	0,0	-	-	-	-	-	-	-	-
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		15,7%	25,6%	103,3%	103,5%	77,5%	77,5%	0,0%	35,2%	40,3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		15,7%	25,6%	103,3%	103,5%	77,5%	77,5%	0,0%	35,2%	40,3%	38,8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,5%	6,7%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	38,9%	37,2%	184,0%	0,0%	0,0%	0,0%	0,0%	42,7%	42,0%	42,7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0,0%	0,0%	200,8%	55,9%	39,9%	39,9%		8,7%	3,4%	3,4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5,7%	5,7%	34,5%	9,1%	6,5%	6,5%		4,4%	4,3%	4,8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0,0%	20,9%	6,6%	0,3%	0,2%	0,2%	0,0%	18,2%	15,8%	16,1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	4,8	-	5,7	10,0	10,0	10,0	-	16,5	16,5	17,6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16,6%	16,9%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,3	(0,1)	(0,4)	(11,6)	(14,4)	(9,9)	-	(1,3)	(1,9)	(2,8)

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SA9

EC133 Inkwanca - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)												
No income	1, 12											
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3											
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by 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/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

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SA10

EC133 Inkwanca Supporting Table SA10 Funding measurement

Description	MFMA section	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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	723	(291)	(902)	(9 481)	(11 741)	(11 741)	-	(5 958)	(8 920)	(13 991)
Cash + investments at the yr end less applications - R'000	18(1)b	2	1 077	92	-	-	-	-	-	-	-	-
Cash year end/monthly employee/supplier payments	18(1)b	3	0,3	(0,1)	(0,4)	(11,6)	(14,4)	(9,9)	-	(1,3)	(1,9)	(2,8)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(455)	843	(23 514)	32 497	49 485	45 103	-	(1 812)	922	(684)
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	63,5%	(57,1%)	39,4%	18,1%	(6,0%)	(106,0%)	2,9%	(0,2%)	(0,2%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	15,7%	25,6%	103,3%	103,5%	77,5%	77,5%	0,0%	35,2%	40,3%	38,8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	87,0%	63,7%	0,0%	54,5%	44,1%	69,1%	0,0%	67,3%	67,4%	67,6%
Capital payments % of capital expenditure	18(1)c;19	8	15,3%	118,2%	0,0%	419,5%	96,1%	96,1%	0,0%	100,2%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	142,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	72,1%	(100,0%)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	56,2%	56,3%	0,0%	76,2%	12,8%	12,8%	0,0%	0,0%	0,0%	0,0%

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SA11

EC133 Inkwanca - Supporting Table SA11 Property rates summary

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
Valuation:										
Date of valuation:	1									
Financial year valuation used								2012		
Municipal by-laws s6 in place? (Y/N)	2							No		
Municipal/assistant valuer appointed? (Y/N)								Yes		
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3							1		
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)								No		
Implementation time of new valuation roll (mths)								12		
No. of properties	5							7 901	7 901	7 901
No. of sectional title values	5							-		
No. of unreasonably difficult properties s7(2)								-		
No. of supplementary valuations								-		
No. of valuation roll amendments								-		
No. of objections by rate payers								113		
No. of appeals by rate payers								28		
No. of successful objections	8							97		
No. of successful objections > 10%	8							-		
Supplementary valuation								-		
Public service infrastructure value (Rm)	5							-		
Municipality owned property value (Rm)								12	12	12
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)								1		
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)								2		
Total valuation reductions:		-	-	-	-	-	-	3	-	-
Total value used for rating (Rm)	5							840		
Total land value (Rm)	5							840		
Total value of improvements (Rm)	5									
Total market value (Rm)	5							840		
Rating:										
Residential rate used to determine rate for other categories? (Y/N)								Yes		
Differential rates used? (Y/N)	5							Yes		
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)								No		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6							4 774		
Rate revenue expected to collect (R'000)	6							4 774		
Expected cash collection rate (%)								100,0%		
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)								219		
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)								317		
Rebates, exemptions - other (R'000)								15		
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	551	-	-

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SA12a

EC133 Inkwanca - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2013/14																	
Valuation:																	
No. of properties		6 550	13	133	776	96	304									29	
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		113		12													
No. of appeals by rate-payers		28															
No. of appeals by rate-payers finalised																	
No. of successful objections	5	97															
No. of successful objections > 10%	5																
Estimated no. of properties not valued		-															
Years since last valuation (select)		>5															
Frequency of valuation (select)		5															
Method of valuation used (select)		Market															
Base of valuation (select)		Land only															
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No															
Flat rate used? (Y/N)		Yes															
Is balance rated by uniform rate/variable rate?		Uniform															
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		1															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2				2												
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6	263	5	27	519	16	5										6
Total value of improvements (Rm)	6																
Total market value (Rm)	6	263	5	27	519	16	5										6
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		219															
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)					317												
Rebates, exemptions - other (R'000)						15											
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

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SA12b

EC133 Inkwanca - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2014/15																	
Valuation:																	
No. of properties		6 550	13	133	776	96	304										29
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		113		12													
No. of appeals by rate-payers		28															
No. of appeals by rate-payers finalised																	
No. of successful objections	5	97															
No. of successful objections > 10%	5																
Estimated no. of properties not valued		-															
Years since last valuation (select)		>5															
Frequency of valuation (select)		5															
Method of valuation used (select)		Market															
Base of valuation (select)		Land only															
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No															
Flat rate used? (Y/N)		Yes															
Is balance rated by uniform rate/variable rate?		Uniform															
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		1															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2				2												
Total valuation reductions:																	
Total value used for rating (Rm)	6	263	5	27	519	16	5										6
Total land value (Rm)	6																
Total value of improvements (Rm)	6	263	5	27	519	16	5										6
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		219															
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)					317												
Rebates, exemptions - other (R'000)						15											
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

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SA13a

EC133 Inkwanca - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property rates (rate in the Rand)									
Residential properties	1	0.026 cents in rand				#####	0,0212		
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used		0.0058 cents in rand				#####	0,0058		
Farm properties - not used									
Industrial properties		0.0268 cents in rand				#####	0,0276		
Business and commercial properties		0.0268 cents in rand				#####	0,0276		
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties		0.0268 cents in rand				#####	0,0813		
Municipal properties		Exempt				#####			
Public service infrastructure									
Privately owned towns serviced by the 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						219 000			
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption						317 000			
<i>Other rebates or exemptions</i>									
	2					15 000			
Water tariffs									
<i>Domestic</i>									
Basic charge/fix ed fee (Rands/month)		No basic charge	46	52	55	-			
Service point - vacant land (Rands/month)		Availability charge	46	52	55	43			
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		0-6	-	-	-	-			
Water usage - Block 2 (c/kl)			40	5	5	5	14	15	
Water usage - Block 3 (c/kl)			100	6	7	7	23	24	
Water usage - Block 4 (c/kl)		Above 100		7	8	9	28	30	
<i>Other</i>									
	2								
Waste water tariffs									
<i>Domestic</i>									
Basic charge/fix ed fee (Rands/month)			81	91	96	72	77		
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								

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Electricity tariffs								
Domestic								
Basic charge/fix ed fee (<i>Rands/month</i>)		82	99	117	126	134		
Service point - vacant land (<i>Rands/month</i>)								
FBE	50 Units	1	1	1	1	1		
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (<i>c/kwh</i>)								
Flat rate tariff - prepaid(<i>c/kwh</i>)		1	1	1	1	1		
Meter - IBT Block 1 (<i>c/kwh</i>)	(fill in thresholds)							
Meter - IBT Block 2 (<i>c/kwh</i>)	(fill in thresholds)							
Meter - IBT Block 3 (<i>c/kwh</i>)	(fill in thresholds)							
Meter - IBT Block 4 (<i>c/kwh</i>)	(fill in thresholds)							
Meter - IBT Block 5 (<i>c/kwh</i>)	(fill in thresholds)							
Prepaid - IBT Block 1 (<i>c/kwh</i>)	(fill in thresholds)							
Prepaid - IBT Block 2 (<i>c/kwh</i>)	(fill in thresholds)							
Prepaid - IBT Block 3 (<i>c/kwh</i>)	(fill in thresholds)							
Prepaid - IBT Block 4 (<i>c/kwh</i>)	(fill in thresholds)							
Prepaid - IBT Block 5 (<i>c/kwh</i>)	(fill in thresholds)							
Other		2						
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fix ed fee		40	44	47	49	52		
80l bin - once a week								
250l bin - once a week								

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SA13b

EC133 Inkwanca - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates (Rands)									
<i>[Insert lines as applicable]</i>									
Water tariffs									
<i>Domestic</i>									
	0-6		-	-	-	-			
	40		5	5	5	14	15		
	41-100		6	7	7	23	28		
	Above 100 units		7	8	9	28	30		
<i>Commercial/Government/Schools and Hostels</i>									
	Basic Charge		69	77	82	130	137		
	40		5	5	5	14	15		
	41-100		6	7	7	23	28		
	Above 100 units		7	8	9	28			
	-								
	-								
Waste water tariffs									
<i>Domestic</i>									
	Flat Rate		81	91	96	72	77		
<i>Commercial</i>									
			179	200	212	225	239		
<i>Industrial/Schools/Hostels/Spoornet</i>									
			1 139	1 276	1 352	1 433	1 519		
			-						
			-						
			-						
			-						
			-						
Electricity tariffs									
<i>Domestic</i>									
	Basic Availability		82	99	117	126	134		
<i>FBE</i>									
	Per Unit		1	1	1	1	1		
<i>Small Commercial Consumers</i>									
	Basic Availability		211	255	285	308	328		
	Per Unit		1	1	1	1	1		
<i>Government</i>									
	Per Unit		211	255	285	308	328		
	Per Unit		1	1	1	1	1		
<i>Large Commercial</i>									
	Basic Availability		135	163	183	197	210		
	Per Unit		0	0	-	-	0		
	Per KVA		63	76	85	92	98		
	-								
	-								
	-								

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SA14

EC133 Inkwanca - Supporting Table SA14 Household bills

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 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		1 552,67	1 701,08	1 803,33	1 175,92	1 175,92	1 175,92		1 211,00	1 284,00	1 361,00
Electricity: Basic levy		82,08	98,77	109,66	125,99	125,99	125,99		135,00	145,00	156,00
Electricity: Consumption		781,30	94,00	1 104,00	1 130,00	1 130,00	1 130,00		1 214,00	1 299,00	1 377,00
Water: Basic levy		46,00	51,55	54,64	-	-	-				
Water: Consumption		110,64	123,60	131,04	345,84	345,84	345,84				
Sanitation		81,00	90,75	96,20	72,00	72,00	72,00		76,00	81,00	85,00
Refuse removal		40,00	44,00	46,64	49,44	49,44	49,44		52,00	55,00	58,00
Other											
sub-total		2 693,69	2 203,75	3 345,51	2 899,19	2 899,19	2 899,19	(7,3%)	2 688,00	2 864,00	3 037,00
VAT on Services											
Total large household bill:		2 693,69	2 203,75	3 345,51	2 899,19	2 899,19	2 899,19	(7,3%)	2 688,00	2 864,00	3 037,00
% increase/-decrease			(18,2%)	51,8%	(13,3%)	-	-		(7,3%)	6,5%	6,0%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		1 099,33	1 204,42	1 277,17	587,96	587,96	587,96		606,00	624,00	642,00
Electricity: Basic levy		82,05	98,77	109,66	125,99	125,99	125,99		135,00	145,00	156,00
Electricity: Consumption		390,65	470,00	520,00	565,00	565,00	565,00		607,00	652,00	699,00
Water: Basic levy		46,00	51,55	54,64	-	-	-				
Water: Consumption		87,59	97,85	103,74	273,79	273,79	273,79				
Sanitation		81,00	90,75	96,20	72,00	72,00	72,00		76,00	81,00	86,00
Refuse removal		40,00	44,00	46,64	49,44	49,44	49,44		52,00	56,00	59,00
Other											
sub-total		1 826,62	2 057,34	2 208,05	1 674,18	1 674,18	1 674,18	(11,8%)	1 476,00	1 558,00	1 642,00
VAT on Services		101,82	119,41	130,32	152,07	152,07	152,07				
Total small household bill:		1 928,44	2 176,75	2 338,37	1 826,25	1 826,25	1 826,25	(19,2%)	1 476,00	1 558,00	1 642,00
% increase/-decrease			12,9%	7,4%	(21,9%)	-	-		(19,2%)	5,6%	5,4%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		646,00	707,75	750,50	489,25	489,25	489,25	#NAME?	504,00	519,00	535,00
Electricity: Basic levy		82,08	98,77	109,66	125,99	125,99	125,99	#NAME?	135,00	145,00	156,00
Electricity: Consumption		234,39	282,00	312,00	339,00	339,00	339,00	#NAME?	364,00	391,00	420,00
Water: Basic levy		46,00	51,55	54,64	-	-	-				
Water: Consumption		64,54	72,10	76,44	201,74	201,74	201,74				
Sanitation		81,00	90,75	96,20	72,00	72,00	72,00	#NAME?	76,00	81,00	86,00
Refuse removal		40,00	44,00	46,64	49,44	49,44	49,44	#NAME?	52,00	56,00	59,00
Other											
sub-total		1 194,01	1 346,92	1 446,08	1 277,42	1 277,42	1 277,42	(11,5%)	1 131,00	1 192,00	1 256,00
VAT on Services		76,72	89,48	97,38	110,34	110,34	110,34				
Total small household bill:		1 270,73	1 436,40	1 543,46	1 387,76	1 387,76	1 387,76	(18,5%)	1 131,00	1 192,00	1 256,00
% increase/-decrease			13,0%	7,5%	(10,1%)	-	-		(18,5%)	5,4%	5,4%

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SA15

EC133 Inkwanca - Supporting Table SA15 Investment particulars by type

Investment type	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										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

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SA16

EC133 Inkwanca - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & Investment ID	Ref 1	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														-
														-
														-
Municipality sub-total										-			-	-
Entities														-
														-
														-
Entities sub-total										-			-	-
TOTAL INVESTMENTS AND INTEREST	1									-			-	-

SA17

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EC133 Inkwanca - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	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
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 Borrowing	1	-	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised 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	-	-	-	-	-	-	-	-	-

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SA18

EC133 Inkwanca - Supporting Table SA18 Transfers and grant receipts

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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		-	-	20 133	23 369	23 369	23 369	25 712	28 467	28 911
Local Government Equitable Share				17 833	19 355	19 355	19 355	21 231	25 082	25 314
EPWP Incentive					1 000	1 000	1 000	1 281		
Finance Management				1 500	1 650	1 650	1 650	1 800	1 950	2 100
Municipal Systems Improvement				800	890	890	890	934	967	1 018
5% of Municipal Infrastructure					474	474	474	466	468	479
Provincial Government:		-	-	-	534	534	534	566	600	636
Library Subsidies					534	534	534	566	600	636
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	-	20 133	23 903	23 903	23 903	26 278	29 067	29 547
Capital Transfers and Grants										
National Government:		-	-	9 991	9 011	9 011	9 011	8 852	8 892	9 092
Municipal Infrastructure Grant (MIG)				9 991	9 011	9 011	9 011	8 852	8 892	9 092
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 Transfers and Grants	5	-	-	9 991	9 011	9 011	9 011	8 852	8 892	9 092
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	30 124	32 914	32 914	32 914	35 130	37 959	38 639

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SA19

EC133 Inkwanca - 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:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	-	20 133	23 369	23 369	23 369	25 712	28 467	28 911
Local Government Equitable Share		-		17 833	19 355	19 355	19 355	21 231	25 082	25 314
EPWP Incentive				-	1 000	1 000	1 000	1 281	-	-
Finance Management				1 500	1 650	1 650	1 650	1 800	1 950	2 100
Municipal Systems Improvement				800	890	890	890	934	967	1 018
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
5% of Municipal Infrastructure				-	474	474	474	466	468	479
Provincial Government:		-	-	-	534	534	534	566	600	636
Library Subsidies					534	534	534	566	600	636
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		-	-	20 133	23 903	23 903	23 903	26 278	29 067	29 547
Capital expenditure of Transfers and Grants										
National Government:		-	-	9 991	9 011	9 011	9 011	8 852	8 892	9 092
Municipal Infrastructure Grant (MIG)				9 991	9 011	9 011	9 011	8 852	8 892	9 092
Other capital transfers/grants <i>[insert desc]</i>										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	9 991	9 011	9 011	9 011	8 852	8 892	9 092
TOTAL EXPENDITURE OF TRANSFERS AND GRAN		-	-	30 124	32 914	32 914	32 914	35 130	37 959	38 639

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SA20

EC133 Inkwanca - 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
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts				20 133	23 369	23 369	23 369	25 712	28 467	28 911
Conditions met - transferred to revenue		-	-	20 133	23 369	23 369	23 369	25 712	28 467	28 911
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts					534	534	534	566	600	636
Conditions met - transferred to revenue		-	-	-	534	534	534	566	600	636
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		-	-	20 133	23 903	23 903	23 903	26 278	29 067	29 547
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts				9 991	9 011	9 011	9 011	8 852	8 892	9 092
Conditions met - transferred to revenue		-	-	9 991	9 011	9 011	9 011	8 852	8 892	9 092
Conditions still to be met - transferred to liabilities										
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		-	-	9 991	9 011	9 011	9 011	8 852	8 892	9 092
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	30 124	32 914	32 914	32 914	35 130	37 959	38 639
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

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SA22

EC133 Inkwanca - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	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
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages				1 386	1 615	1 615	1 615	1 629	1 727	1 831
Pension and UIF Contributions				315	231	231	231	275	291	309
Medical Aid Contributions										
Motor Vehicle Allowance				30	32	32	32	31	33	35
Cellphone Allowance				87	119	119	119	171	182	192
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		-	-	1 818	1 997	1 997	1 997	2 106	2 233	2 367
% increase	4		-	-	9,9%	-	-	5,5%	6,0%	6,0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages				2 029	2 674	2 674	2 674	2 474		
Pension and UIF Contributions								23		
Medical Aid Contributions								91		
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3			343	364	364	364			
Cellphone Allowance	3			30	46	46	46			
Housing Allowances	3									
Other benefits and allowances	3			227	239	239	239	651		
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		-	-	2 629	3 323	3 323	3 323	3 239	-	-
% increase	4		-	-	26,4%	-	-	(2,5%)	(100,0%)	-
Other Municipal Staff										
Basic Salaries and Wages				12 485	13 201	13 201	13 201			
Pension and UIF Contributions				2 364	2 521	2 521	2 521			
Medical Aid Contributions				685	554	554	554			
Overtime				170	239	239	239			
Performance Bonus										
Motor Vehicle Allowance	3			435	588	588	588			
Cellphone Allowance	3			59	88	88	88			
Housing Allowances	3									
Other benefits and allowances	3			978	1 157	1 157	1 157			
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		-	-	17 177	18 349	18 349	18 349	-	-	-
% increase	4		-	-	6,8%	-	-	(100,0%)	-	-
Total Parent Municipality		-	-	21 624	23 669	23 669	23 669	5 345	2 233	2 367
					9,5%	-	-	(77,4%)	(58,2%)	6,0%

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SA24

EC133 Inkwanca - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
		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)		1	1		1	1		1	1	
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6		6	6		6	6		6
Other Managers	7	14	14		14	14		14	14	
Professionals		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	21	15	6	21	15	6	21	15	6

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SA25

EC133 Inkwanca - Supporting Table SA25 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		471	471	471	471	471	471	471	471	471	471	471	471	5 650	5 989	6 348
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		471	471	471	471	471	471	471	471	471	471	471	471	5 650	5 989	6 348
Service charges - w water revenue		100	100	100	100	100	100	100	100	100	100	100	100	1 206	1 278	1 355
Service charges - sanitation revenue		276	276	276	276	276	276	276	276	276	276	276	276	3 312	3 471	3 638
Service charges - refuse revenue		250	250	250	250	250	250	250	250	250	250	250	250	3 004	3 184	3 376
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		18	-	-	-	-	-	-	-	-	-	-	194	212	224	238
Interest earned - external investments		3	-	-	-	-	-	-	-	-	-	-	29	32	-	-
Interest earned - outstanding debtors		167	-	-	-	-	-	-	-	-	-	-	1 842	2 010	2 130	2 258
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		5	-	-	-	-	-	-	-	-	-	-	57	62	66	70
Licences and permits		27	-	-	-	-	-	-	-	-	-	-	292	318	337	357
Agency services		614	-	-	-	-	-	-	-	-	-	-	6 755	7 369	7 853	8 436
Transfers recognised - operational		2 190	-	-	-	-	-	-	-	-	-	-	24 088	26 278	29 067	29 547
Other revenue		536	-	-	-	-	-	-	-	-	-	-	5 897	6 433	6 819	7 228
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		5 128	1 568	40 723	61 535	66 409	69 200									
Expenditure By Type																
Employee related costs		2 191	2 208	2 208	2 208	2 208	2 208	2 208	2 208	2 208	2 208	2 208	2 022	26 288	27 866	29 538
Remuneration of councillors		176	136	136	136	136	136	136	136	136	136	136	573	2 106	2 233	2 367
Debt impairment		1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	1 068	12 812	13 580	14 395
Depreciation & asset impairment		924	924	924	924	924	924	924	924	924	924	924	924	11 083	10 343	10 964
Finance charges		11	11	11	11	11	11	11	11	11	11	11	11	130	138	146
Bulk purchases		517	517	517	517	517	517	517	517	517	517	517	517	6 200	6 572	6 966
Other materials		334	-	-	-	-	-	-	-	-	-	-	3 672	4 006	2 889	3 062
Contracted services		13	13	13	13	13	13	13	13	13	13	13	13	150	159	169
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		785	729	729	729	729	729	729	729	729	729	729	1 348	9 424	10 599	11 370
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		6 017	5 604	10 146	72 199	74 378	78 976									
Surplus/(Deficit)																
Transfers recognised - capital		(889)	(4 035)	(4 035)	(4 035)	(4 035)	(4 035)	(4 035)	(4 035)	(4 035)	(4 035)	(4 035)	30 576	(10 664)	(7 970)	(9 776)
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	8 852	8 852	8 892	9 092
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(889)	(4 035)	39 428	(1 812)	922	(684)									
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(889)	(4 035)	39 428	(1 812)	922	(684)									

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SA26

EC133 Inkwanca - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

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 Vote																
Vote 1 - Executive and Council		180	180	180	180	180	180	180	180	180	180	180	180	2 157	2 286	2 423
Vote 2 - Office of the Accounting Officer		450	450	450	450	450	450	450	450	450	450	450	450	5 401	5 725	6 069
Vote 3 - Budget and Treasury Office		910	734	734	734	734	734	734	734	734	734	734	2 677	10 922	14 174	13 777
Vote 4 - Technical Office		1 222	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	(2 299)	14 667	13 455	14 204
Vote 5 - Water and Sanitation Services		1 137	1 187	1 187	1 187	1 187	1 187	1 187	1 187	1 187	1 187	1 187	637	13 642	15 139	16 159
Vote 6 - Community Services		1 229	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	770	14 746	15 631	16 568
Vote 7 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		5 128	5 399	2 415	61 535	66 409	69 200									
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		180	180	180	180	180	180	180	180	180	180	180	180	2 157	2 286	2 423
Vote 2 - Office of the Accounting Officer		435	450	450	450	450	450	450	450	450	450	450	281	5 216	5 529	5 861
Vote 3 - Budget and Treasury Office		734	734	734	734	734	734	734	734	734	734	734	734	8 803	9 308	9 937
Vote 4 - Technical Office		1 660	955	955	955	955	955	955	955	955	955	955	8 708	19 915	19 752	20 937
Vote 5 - Water and Sanitation Services		1 036	1 086	1 086	1 086	1 086	1 086	1 086	1 086	1 086	1 086	1 086	536	12 435	13 181	13 972
Vote 6 - Community Services		1 374	1 002	1 002	1 002	1 002	1 002	1 002	1 002	1 002	1 002	1 002	5 093	16 491	16 708	17 776
Vote 7 - Corporate Services		599	621	621	621	621	621	621	621	621	621	621	372	7 182	7 613	8 070
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		6 017	5 028	15 902	72 199	74 378	78 976									
Surplus/(Deficit) before assoc.		(889)	371	(13 487)	(10 664)	(7 968)	(9 775)									
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(889)	371	(13 487)	(10 664)	(7 968)	(9 775)									

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SA27

EC133 Inkwanca - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

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 - Standard																	
<i>Governance and administration</i>		1 420	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	3 187	17 044	20 662	20 655
Executive and council		510	510	510	510	510	510	510	510	510	510	510	510	510	6 121	6 489	6 878
Budget and treasury office		910	734	734	734	734	734	734	734	734	734	734	734	2 677	10 922	14 174	13 777
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		698	698	698	698	698	698	698	698	698	698	698	698	698	8 374	8 876	9 409
Community and social services		352	352	352	352	352	352	352	352	352	352	352	352	352	4 228	4 481	4 750
Sport and recreation		266	266	266	266	266	266	266	266	266	266	266	266	266	3 196	3 388	3 591
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		79	79	79	79	79	79	79	79	79	79	79	79	79	950	1 007	1 067
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		628	897	897	897	897	897	897	897	897	897	897	897	(2 060)	7 537	5 896	6 192
Planning and development		120	120	120	120	120	120	120	120	120	120	120	120	120	1 437	1 523	1 614
Road transport		508	777	777	777	777	777	777	777	777	777	777	777	(2 179)	6 100	4 374	4 578
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2 382	2 561	2 561	2 561	2 561	2 561	2 561	2 561	2 561	2 561	2 561	2 561	590	28 581	30 974	32 944
Electricity		746	829	829	829	829	829	829	829	829	829	829	829	(88)	8 847	9 484	10 053
Water		716	766	766	766	766	766	766	766	766	766	766	766	216	8 590	9 783	10 482
Waste water management		421	421	421	421	421	421	421	421	421	421	421	421	421	5 052	5 356	5 677
Waste management		499	545	545	545	545	545	545	545	545	545	545	545	41	5 992	6 351	6 732
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		5 128	5 399	2 415	61 535	66 409	69 200										
Expenditure - Standard																	
<i>Governance and administration</i>		1 827	1 462	1 462	1 462	1 462	1 462	1 462	1 462	1 462	1 462	1 462	1 462	5 477	21 921	23 213	24 677
Executive and council		495	510	510	510	510	510	510	510	510	510	510	510	341	5 936	6 292	6 670
Budget and treasury office		734	330	330	330	330	330	330	330	330	330	330	330	4 765	8 803	9 308	9 937
Corporate services		599	621	621	621	621	621	621	621	621	621	621	621	372	7 182	7 613	8 070
<i>Community and public safety</i>		737	596	596	596	596	596	596	596	596	596	596	596	2 145	8 838	8 596	9 177
Community and social services		515	515	515	515	515	515	515	515	515	515	515	515	515	6 182	6 553	6 946
Sport and recreation		142	1	1	1	1	1	1	1	1	1	1	1	1 551	1 706	1 036	1 163
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		79	79	79	79	79	79	79	79	79	79	79	79	79	950	1 007	1 067
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		913	318	318	318	318	318	318	318	318	318	318	318	6 860	10 957	10 257	10 872
Planning and development		120	120	120	120	120	120	120	120	120	120	120	120	120	1 437	1 523	1 614
Road transport		793	199	199	199	199	199	199	199	199	199	199	199	6 741	9 521	8 734	9 258
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2 540	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	5 451	30 482	32 311	34 250
Electricity		1 005	895	895	895	895	895	895	895	895	895	895	895	2 106	12 055	12 779	13 545
Water		921	971	971	971	971	971	971	971	971	971	971	971	421	11 048	11 711	12 414
Waste water management		116	116	116	116	116	116	116	116	116	116	116	116	116	1 387	1 470	1 559
Waste management		499	268	268	268	268	268	268	268	268	268	268	268	2 809	5 992	6 351	6 732
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		6 017	4 625	19 934	72 199	74 378	78 976										
Surplus/(Deficit) before assoc.		(889)	774	(17 519)	(10 664)	(7 968)	(9 775)										
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(889)	774	(17 519)	(10 664)	(7 968)	(9 775)										

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SA28

EC133 Inkwanca - Supporting Table SA28 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	
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Accounting Officer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water and Sanitation Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Accounting Officer		15	15	15	15	15	15	15	15	15	15	15	15	15	185	196	208
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Office		555	555	555	555	555	555	555	555	555	555	555	555	555	6 658	7 019	7 122
Vote 5 - Water and Sanitation Services		50	50	50	50	50	50	50	50	50	50	50	50	50	600	-	-
Vote 6 - Community Services		326	326	326	326	326	326	326	326	326	326	326	326	326	3 916	4 150	4 399
Vote 7 - Corporate Services		33	33	33	33	33	33	33	33	33	33	33	33	33	400	424	449
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	980	980	980	980	980	980	980	980	980	980	980	980	980	11 759	11 790	12 178
Total Capital Expenditure	2	980	980	980	980	980	980	980	980	980	980	980	980	980	11 759	11 790	12 178

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SA29

EC133 Inkwanca - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

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
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		49	49	49	49	49	49	49	49	49	49	49	49	585	620	657
Executive and council		15	15	15	15	15	15	15	15	15	15	15	15	185	196	208
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services		33	33	33	33	33	33	33	33	33	33	33	33	400	424	449
<i>Community and public safety</i>		280	280	280	280	280	280	280	280	280	280	280	280	3 366	3 567	3 781
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		265	265	265	265	265	265	265	265	265	265	265	265	3 180	3 371	3 573
Public safety		15	15	15	15	15	15	15	15	15	15	15	15	186	197	208
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		472	472	472	472	472	472	472	472	472	472	472	472	5 658	5 959	5 998
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		472	472	472	472	472	472	472	472	472	472	472	472	5 658	5 959	5 998
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		179	179	179	179	179	179	179	179	179	179	179	179	2 150	1 643	1 742
Electricity		83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 060	1 124
Water		50	50	50	50	50	50	50	50	50	50	50	50	600	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		46	46	46	46	46	46	46	46	46	46	46	46	550	583	618
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	2	980	980	980	980	980	980	980	980	980	980	980	980	11 759	11 790	12 178
Funded by:																
National Government		725	725	725	725	725	725	725	725	725	725	725	725	8 695	8 892	9 092
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		725	725	725	725	725	725	725	725	725	725	725	725	8 695	8 892	9 092
Public contributions & donations		255	255	255	255	255	255	255	255	255	255	255	255	3 064	2 898	3 086
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		980	980	980	980	980	980	980	980	980	980	980	980	11 759	11 790	12 178

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SA30

EC133 Inkwanca - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS R thousand	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
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-			
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-			
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-			
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-			
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-			
Fines	-	-	-	-	-	-	-	-	-	-	-	-			
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-			
Agency services	-	-	-	-	-	-	-	-	-	-	-	-			
Transfer receipts - operational	-	-	-	-	-	-	-	-	-	-	-	-			
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Cash Receipts by Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-			
Contributions recognised - capital & Contributed	-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) other non-current receivable	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-			
Total Cash Receipts by Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type															
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-			
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-			
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-			
Other materials	-	-	-	-	-	-	-	-	-	-	-	-			
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-			
Cash Payments by Type	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-			
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-			
Other Cash Flow s/Payments	-	-	-	-	-	-	-	-	-	-	-	-			
Total Cash Payments by Type	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the monthly ear begin:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the monthly ear end:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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SA32

EC133 Inkwanca - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand

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SA33

EC133 Inkwanca - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding	Current Year	2014/15 Medium Term Revenue & Expenditure Framework			Forecast	Total Contract Value						
		Years	2013/14	Budget Year	Budget Year	Budget Year	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
R thousand	1,3	Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate							
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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SA34a

EC133 Inkwanca - Supporting Table SA34a 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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	2 005	6 500	-	-	-	-	-	-
Infrastructure - Road transport		-	2 005	6 500	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>			2 005	6 500						
<i>Storm water</i>										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>										
<i>Transmission & Reticulation</i>										
<i>Street Lighting</i>										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>										
<i>Water purification</i>										
<i>Reticulation</i>										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>										
<i>Sewerage purification</i>										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>										
<i>Transportation</i>	2									
<i>Gas</i>	3									
<i>Other</i>										
Community		2 348	1 114	2 348	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls		2 348	1 114	2 348						
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		-	166	300	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment			166							
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other	10			300						

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SA34b

EC133 Inkwanca - Supporting Table SA34b Capital expenditure on the renewal of existing 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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		3 018	4 228	1 020	1 300	1 300	1 300	-	-	-
Infrastructure - Road transport		-	2 745	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>			2 745							
<i>Storm water</i>										
Infrastructure - Electricity		3 018	1 482	-	800	800	800	-	-	-
<i>Generation</i>										
<i>Transmission & Reticulation</i>										
<i>Street Lighting</i>		3 018	1 482		800	800	800			
Infrastructure - Water		-	-	20	-	-	-	-	-	-
<i>Dams & Reservoirs</i>										
<i>Water purification</i>				20						
<i>Reticulation</i>										
Infrastructure - Sanitation		-	-	1 000	-	-	-	-	-	-
<i>Reticulation</i>										
<i>Sewerage purification</i>				1 000						
Infrastructure - Other		-	-	-	500	500	500	-	-	-
<i>Waste Management</i>					500	500	500			
<i>Transportation</i>	2									
<i>Gas</i>										
<i>Other</i>	3									
Community		-	-	843	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia				843						
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		-	-	432	700	700	700	-	-	-
General v vehicles					350	350	350			
Specialised vehicles					-	-	-			
Plant & equipment				187						
Computers - hardware/equipment				45						
Furniture and other office equipment					350	350	350			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings				200						
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										

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SA34c

EC133 Inkwanca - Supporting Table SA34c Repairs and maintenance expenditure 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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1 315	2 275	2 577	1 996	1 996	1 996	1 620	1 717	1 820
Infrastructure - Road transport		615	1 355	250	264	264	264	450	477	506
<i>Roads, Pavements & Bridges</i>		595	1 285	100	106	106	106	200	212	225
<i>Storm water</i>		20	70	150	158	158	158	250	265	281
Infrastructure - Electricity		461	220	441	1 011	1 011	1 011	1 070	1 134	1 202
<i>Generation</i>								670	710	753
<i>Transmission & Reticulation</i>		362	160	341	641	641	641			
<i>Street Lighting</i>		99	60	100	369	369	369	400	424	449
Infrastructure - Water		239	700	700	722	722	722	100	106	112
<i>Dams & Reservoirs</i>				300	-					
<i>Water purification</i>										
<i>Reticulation</i>		239	700	400	722	722	722	100	106	112
Infrastructure - Sanitation		-	-	700	-	-	-	-	-	-
<i>Reticulation</i>				700						
<i>Sewerage purification</i>										
Infrastructure - Other		-	-	486	-	-	-	-	-	-
<i>Waste Management</i>				486						
<i>Transportation</i>	2									
<i>Gas</i>										
<i>Other</i>	3	-								
Community		368	145	929	1 127	1 127	1 127	167	176	187
Parks & gardens		77	70	443	78	78	78	95	101	107
Sportsfields & stadia		4	5	6	6	6	6	7	7	7
Swimming pools		-								
Community halls				21	-	-	-			
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries		37	20	355	42	42	42	65	69	73
Social rental housing	8			104						
Other		249	50		1 000	1 000	1 000			
Heritage assets		165	-	-	-	-	-	225	239	526

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SA34d

EC133 Inkwanca - Supporting Table SA34d Depreciation 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
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>										
<i>Storm water</i>										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>										
<i>Transmission & Reticulation</i>										
<i>Street Lighting</i>										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>										
<i>Water purification</i>										
<i>Reticulation</i>										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>										
<i>Sewerage purification</i>										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>										
<i>Transportation</i>										
<i>Gas</i>	2									
<i>Other</i>	3									
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										

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SA35

EC133 Inkwanca - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Office of the Accounting Officer		185	196	208				
Vote 3 - Budget and Treasury Office		-	-	-				
Vote 4 - Technical Office		6 658	7 019	7 122				
Vote 5 - Water and Sanitation Services		600	-	-				
Vote 6 - Community Services		3 916	4 150	4 399				
Vote 7 - Corporate Services		400	424	449				
Vote 8 -		-	-	-				
Vote 9 -		-	-	-				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		11 759	11 790	12 178	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Office of the Accounting Officer								
Vote 3 - Budget and Treasury Office								
Vote 4 - Technical Office								
Vote 5 - Water and Sanitation Services								
Vote 6 - Community Services								
Vote 7 - Corporate Services								
Vote 8 -								
Vote 9 -								
Vote 10 -								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
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		11 759	11 790	12 178	-	-	-	-

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SA36

EC133 Inkwanca - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
Parent Capital expenditure																
	1															

SA37

EC133 Inkwanca - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target year to complete	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>												
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

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EC133 Inkwanca - Supporting Table SA34c Repairs and maintenance expenditure 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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1 315	2 275	2 577	1 996	1 996	1 996	1 620	1 717	1 820
Infrastructure - Road transport		615	1 355	250	264	264	264	450	477	506
<i>Roads, Pavements & Bridges</i>		595	1 285	100	106	106	106	200	212	225
<i>Storm water</i>		20	70	150	158	158	158	250	265	281
Infrastructure - Electricity		461	220	441	1 011	1 011	1 011	1 070	1 134	1 202
<i>Generation</i>								670	710	753
<i>Transmission & Reticulation</i>		362	160	341	641	641	641			
<i>Street Lighting</i>		99	60	100	369	369	369	400	424	449
Infrastructure - Water		239	700	700	722	722	722	100	106	112
<i>Dams & Reservoirs</i>				300	-					
<i>Water purification</i>										
<i>Reticulation</i>		239	700	400	722	722	722	100	106	112
Infrastructure - Sanitation		-	-	700	-	-	-	-	-	-
<i>Reticulation</i>				700						
<i>Sewerage purification</i>										
Infrastructure - Other		-	-	486	-	-	-	-	-	-
<i>Waste Management</i>				486						
<i>Transportation</i>	2									
<i>Gas</i>										
<i>Other</i>	3									
Community		368	145	929	1 127	1 127	1 127	167	176	187
Parks & gardens		77	70	443	78	78	78	95	101	107
Sportsfields & stadia		4	5	6	6	6	6	7	7	7
Swimming pools		-								
Community halls				21	-	-	-			
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries		37	20	355	42	42	42	65	69	73
Social rental housing	8			104						
Other		249	50		1 000	1 000	1 000			
Heritage assets		165	-	-	-	-	-	225	239	526
Buildings		165						225	239	526
Other	9									
Investment properties		-	-	5	-	-	-	-	-	-
Housing development				5						
Other										
Other assets		180	440	199	745	745	745	714	756	802
General vehicles		136	166	199	226	226	226	290	308	326
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment			144							
Computers - hardware/equipment										
Furniture and other office equipment		43					220	233	247	
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			130		291	291	291	203	215	228
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		1			228	228	228			
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (<i>list sub-class</i>)										
Total Repairs and Maintenance Expenditure	1	2 027	2 860	3 710	3 868	3 868	3 868	2 725	2 889	3 335

