

THE ANNUAL BUDGET OF
DR RUTH SEGOMOTSI MOMPATI DISTRICT
MUNICIPALITY



2014/15 TO 2016/2017
MEDIUM TERM REVENUE AND EXPENDITURE
FORECASTS

SCHEDULE A

ANNUAL BUDGET AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY



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MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **ZEBU EDWIN LESEGO TSHETLHO**, Municipal Manager of Dr Ruth S Mompoti District Municipality, hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Draft Budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name: **ZEBU EDWIN LESEGO TSHETLHO**

Municipal Manager of Dr Ruth S Mompoti District Municipality

Signature: *Z. Mando*

Date: 13 / 05 / 2014

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Part 1 – Annual Budget

1.1 Mayor's Report

The Budget of 2014/15 financial year intends to address all the issues raised by the people during our community consultations and some were raised during the national and provincial elections. Like Mme Thandi says our hands should be at the heart beats of the society so that our integrated development plan could be a true reflection of the voices of the people.

'It is time for a bold vision of our future as set out in the National Development Plan (NDP). It is time for action and implementation. It is time to move South Africa forward to the next stage of our historic journey to move rapid growth, jobs and development, a time to leave behind poverty, joblessness and inequality'- Minister of Finance Pravin Gordhan in 2014 budget speech.

As the country celebrates 20 years of democracy and welcomes the fifth administration of our national and provincial government, Dr Ruth Mompoti District Municipality, takes this opportune moment to reflect on the accomplishments and challenges of the previous financial year and craft a vivid strategy to do better in the MTREF period. We perform this assessment evaluation in line with our vision and progress made in the implementation of the integrated development Plan (IDP). Even the bible says, "where there is no vision, the people shall perish". We shall not perish, because we have a vision that is crafted from the voices of the rural and destitute masses of our people. This is a true reflection of the principle of the freedom charter that 'the people shall govern'

In the light of this mandate I am tempted to quote this document that outlined our future vision as a country after the dawn of democracy in 1994 **'No political democracy can survive and flourish if the mass of our people remain in poverty, without land, without tangible prospects for a better life. Attacking poverty and deprivation must therefore be the first priority of a democratic government'**-Reconstruction and Development Programme in 1994.

We can proudly say, we have satisfied the requirements of the Municipal system act as amended in 2011. The act propels us to embark on rigorous and vigorous community consultations. We have consulted our people and they have renewed and reviewed our mandate. We remain committed to the implementation of the reviewed IDP priorities for this 2014/15 financial year. We will take the experience of the previous years to be our best teacher. I can boldly say, we have made strides in bringing sustainable service delivery to our people, we have managed to kick start some infrastructural projects and ensuring regional integration and transformation.

As we have reviewed and renewed our mandate, borrowing words from the Minister of Finance, it is time for a bold vision of our future as set out in the reviewed priorities of the Integrated Development Plan of Dr Ruth Mompoti district municipality. It is time for decisive action and implementation of the aspirations of our destitute masses. Together as a collective, we have a monumental task to move our district forward to the realization of economic growth and sustainable service delivery to our communities.

We take note that the current situation propels us to invest more in education for skills development, infrastructure for rural development that will stimulate social integration and racial reconciliation, support our SMMEs to create platforms for job creation and economic growth, supply water and sanitation to the people and further accelerate service delivery to our communities, that are besieged by underdevelopment, unemployment and inequalities. We are aware that district is mainly rural and many of the youth remain out of the economic mainstream. Therefore, we have to focus our energy on economic innovation and attack poverty wherever it raise its ugly head.

I urge all departments to remain committed to their strategic plan and implement the resolutions of the extended IGR and Budget Steering Committee meeting that was held at Rejabotlhe on the 23th of April 2014. Subsequent to that the departments have do cost containment plans, because we need to ensure that large bulk of this budget is focused on sustainable service delivery to our people and complete the outstanding projects. As the municipality, we should be able to adapt to the new challenges. Importantly, I would like to re-iterate the call I made in the previous year, that we should cut budget on refreshment and unnecessary travelling.

I made a clarion call to all senior managers to draft a business plans to seek funds in order to finance some of our programmes, because the district is facing a serious financial quagmire. We need to reduce costs and trips that are not assisting us to propel and move the district forward. The Office of the Mayor and The Speaker will have to monitor the travel claims of the councillors strictly and The Municipal Manager will have to monitor of those of the employees. Despite this financial constraints we are obliged to comply with the standard as set out in the Municipal Financial Management Act. There is a need to evaluate and complete all the outstanding projects, and further ensure that we use of experience as the anchor to advance service delivery to our people. All departments should engage on budget monitoring, because in few months, we will be going through budget review and departments which did not implement that budget will accordingly will be disadvantaged during the budget adjustment.

It is my pleasure and honour to express and extend gratitude to the Municipal Manager, Senior Managers, local municipalities, NGOs, communities, traditional authorities, provincial and national government, officials, Members of the Mayoral Committee, religious sector and all who are not mentioned here. I really thank you for remaining resolute and steadfast to the course of serving the people of our district with diligence.

CE Tladinyane
Executive Mayor
Dr Ruth S. Mompoti District Municipality

1.2 Council Resolutions

During a special council meeting which was held on the 29 May 2014 at 10H00 in the Dr Ruth District Municipality, the Council adopted the following resolutions:

- i) Council resolves to adopt and approve operating and capital budget for MTREF 2014/2015 to 2016/2017

Refer to: **Resolution 67/2014**

1.3 Executive Summary

1.3.1 Introduction

The municipality has made good progress with regards to the budgeting procedures and ensuring that the budget is prepared in line with GRAP and the Municipal Budget and Reporting Regulations as prescribed by the National Treasury.

The MFMA Budget Circulars no 70 and 72 issued by the National Treasury was mainly used to guide the compilation of the 2014/2015 MTREF. Some of the key challenges faced by the municipality during the compilation of this budget were:

- The ongoing difficulties in the national and local economy;
- The need to prioritize projects and expenditure within the financial means of the municipality
- Limited financial resources to meet the financial needs of the municipality.
- Lack of sufficient revenue collection sources for the district municipality, therefore making the municipality hundred percent grant funded.

Dr Ruth S Mompoti District Municipality like most district municipalities is heavily dependent on grants for funding. This brings the self-sustainability of the municipality in doubt and requires an urgent intervention from the National Treasury and other relevant stakeholders.

1.3.2 The Municipality's Budget Structure

A vote is one of the main segments of a budget. The structure is for reporting requirements and links the accounting performance both to the IDP and responsible officials.

The high level budget structure for Dr Ruth S Mompoti District Municipality as included in the budget documentation is shown in the table below:

BUDGET VOTE	VOTE DESCRIPTION
Vote 1	Office of the Executive Mayor
Vote 2	Office of the Speaker
Vote 3	Office of the Municipal Manager
Vote 4	Internal Audit
Vote 5	Budget and Treasury Office
Vote 6	Corporate Services
Vote 7	Planning and Development
Vote 8	Community Services: Environmental Health
Vote 9	Community Services: Fire and Disaster Management
Vote 10	Engineering Services
Vote 11	Project Management Unit
Vote 12	Economic Dev. Tourism and Agriculture

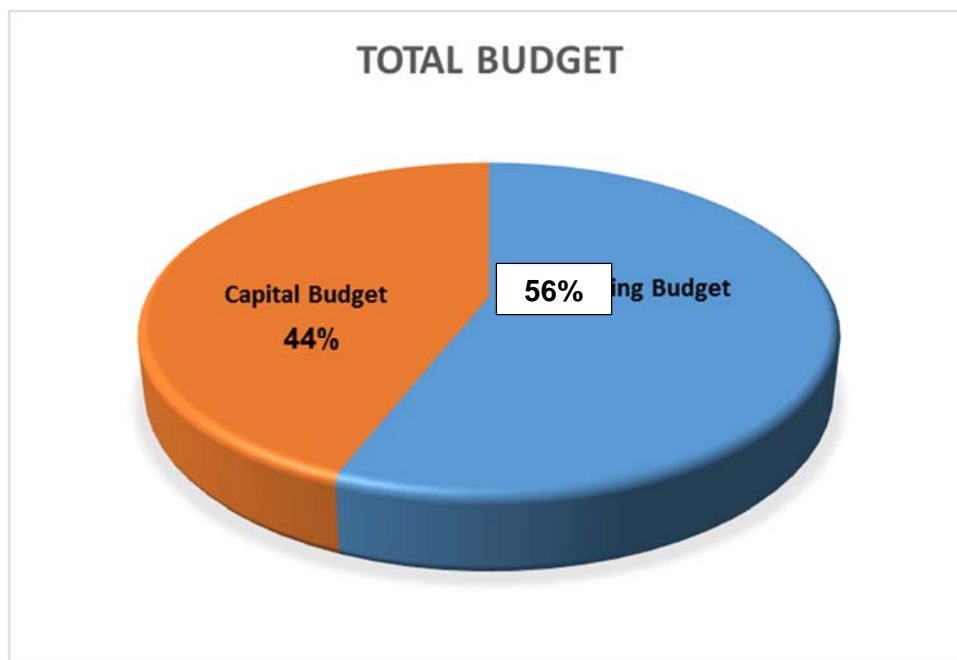
Vote 11 and Vote 10 were merged to form one vote.

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 programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2014/15 Medium-term Revenue and Expenditure Framework:

1.4 Table 1 Operating Revenue Framework

	Approved budget 2013/14 R '000	Draft Budget 2014/15 R '000	Variance (Original / Draft) %	Indicative budget 2015/16 R '000	Indicative budget 2016/17 R '000
REVENUE	454 125	455 123	0%	477 243	513 987
Operating Revenue	454 125	455 123	0%	477 243	513 987
Sale of PPE	-	-	0%	-	-
Previous year surplus brought forward	-	-	0%	-	-
Loans Obtained	-	-	0%	-	-
EXPENDITURE	454 125	455 123	0%	477 243	513 987
Operating Budget	261 339	254 989	-2%	295 079	293 855
Capital Budget	192 786	200 134	4%	182 164	220 132
Total Budget	454 125	455 123	0%	477 243	513 987
Loans Repaid	-	-	0%	-	-
Nett Balance	-	0	0%	0	-0



The operating revenue indicates a decline by 26% in 2014/2015 as compared to the approved budget of 2013/2014. A further decrease of 15% in 2014/2015, with a slight increase 11% in the 2015/2016 financial year as compared to the prior year projection. There is also a decline in the capital budget in relation to a general decline in the overall budget. A decline in the total revenue presented above is a result of the "grants in kind" from the Department of Water Affairs as indicated above. The Capital Budget amounts to 44% of the total budget.

Only a portion of the professional services amounting to R 26,693m from the total allocation of the "grant in kind" from the Department of Water Affairs (DWA) totaling R127,014m was not included in the budget when compiling the budget. However, these funds will be accessed on a claim basis from the Department of Water Affairs and are meant to pay for the professional fees.

Table 2 Operating Transfers and Grant Receipts

	Approved budget 2013/14 R '000	Draft Budget 2014/15 R '000	Variance (Original / Draft) %	Indicative budget 2015/16 R '000	Indicative budget 2016/17 R '000
Equitable Share	229 314	223 475	-2,5%	277 587	287 654
Municipal Infrastructure Grant	120 739	132 640	9,9%	139 059	145 526
DWA Grant	9 300	36 694	294,6%	5 739	20 002
Municipal Systems Improvement Grant	890	934	4,9%	937	1 018
Finance Management Grant	1 250	1 250	0,0%	1 250	1 300
Department of Transport Grant	1 914	2 225	16,2%	2 275	2 358
MWIG	8 700	15 000	72,4%	30 000	31 590
EPWP Incentive Grant	1 668	2 141	28,4%	-	658
Fire Services Grant	-	4 825	100,0%	-	-
Rural Household Infrastructure Grant	-	4 500	100,0%	-	-
TOTAL	373 775	423 684	0,0%	456 847	490 106

1.5 Operating Expenditure Framework

The municipality's expenditure framework for the 2014/15 budget and MTREF is informed by the following:

- Guidance provided by National Treasury in Circular 70 and 72;
- Balanced budget constraint (operating expenditure should not exceed operating revenue).
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and core services; and

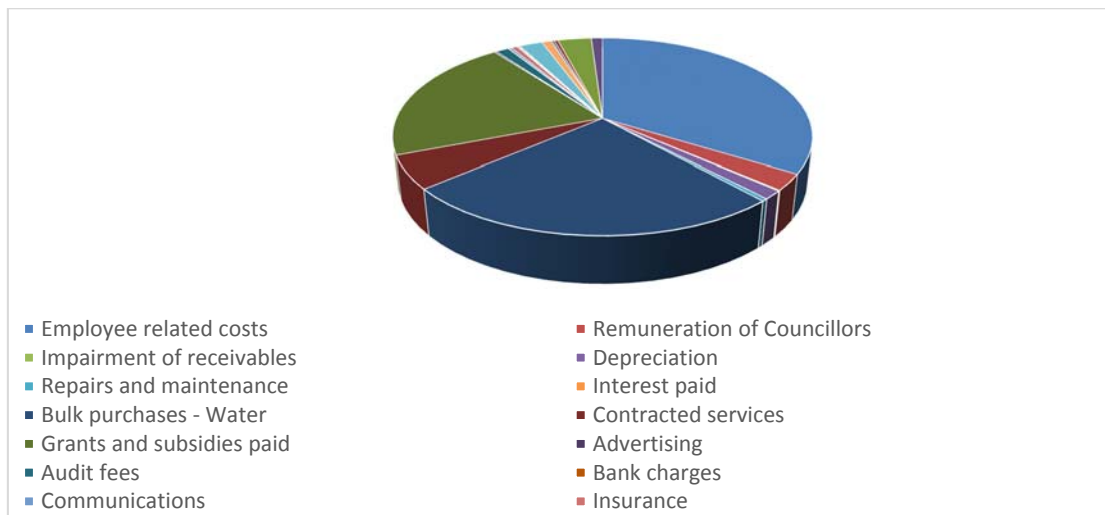
The following table is a high level summary of the 2014/15 budget and MTREF (classified per main type of operating expenditure:

Table 3 Operating Expenditure by type

	Approved budget 2013/14 R '000	Draft Budget 2014/15 R '000	Variance (Current / Draft) %	Total %	Indicative budget 2015/16 R '000	Indicative budget 2016/17 R '000
Employee related costs	87 514	89 505	2,3%	35,7%	93 050	98 996
Remuneration of Councillors	5 572	6 615	18,7%	2,6%	6 114	6 486
Impairment of receivables	320	320	0,0%	0,1%	342	365
Depreciation	7 995	3 461	-56,7%	1,4%	7 171	8 141
Repairs and maintenance	1 929	1 054	-45,4%	0,4%	112	118
Interest paid	-	-	0,0%	0,0%	-	-
Bulk purchases - Water	53 160	64 007	0,0%	25,5%	72 802	73 282
Contracted services	10 434	13 829	32,5%	5,5%	71 073	60 236
Grants and subsidies paid	64 963	46 027	-29,1%	18,3%	525	551
Advertising	795	500	-37,1%	0,2%	3 200	3 500
Audit fees	2 000	3 000	50,0%	1,2%	112	118
Bank charges	70	106	51,1%	0,0%	749	811
Communications	1 534	711	-53,7%	0,3%	1 495	1 590
Insurance	1 424	1 395	-2,0%	0,6%	428	458
Legal fees	800	400	-50,0%	0,2%	380	419
Seminar / Conferences	307	346	12,7%	0,1%	4 438	4 768
Travel and Accommodation	6 834	5 348	-21,7%	2,1%	1 809	1 930
Community functions, special projects and donations	4 195	2 300	-45,2%	0,9%	535	572
Refreshments, meals and entertainment	959	589	-38,6%	0,2%	896	944
Printing and stationery	1 366	900	-34,1%	0,4%	2 992	3 178
Repairs and maintenance	17 286	7 763	-55,1%	3,1%	1 150	1 236
Other General Expenditure	2 461	2 800	13,8%	1,1%	6 341	6 607
TOTAL EXPENDITURE	271 917	250 977	-7,7%	100%	275 711	274 305

Provision for depreciation is totally unaffordable due to the lack of sufficient financial resources and is not necessarily in line with the Asset Management Policy of the municipality. Depreciation is widely considered a proxy for the measurement of the rate asset consumption.

Bulk purchases are directly informed by the purchase water from the water service providers. Other expenditure comprises of various line items relating to the daily operations of the municipality. The following diagram is a graphical demonstration of how the revenue is divided to cover the expenses of the municipality.



1.6 Annual Budget Tables

The following pages (11 – 22) present the nine main budget tables (Table A1- A9) as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014/15 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes (Narration)*.

Table 4 MBRR Table A1 - Budget Summary

DC39 Dr Ruth Segomotsi Mompoti - 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	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	2 317	2 806	3 781	3 320	3 320	3 458	3 513	3 264	2 873
Transfers recognised - operational	261 808	201 115	161 220	235 036	200 036	235 036	234 850	282 049	292 330
Other own revenue	2 766	1 098	1 124	77 030	77 030	55 651	27 927	13 132	21 666
Total Revenue (excluding capital transfers and contributions)	266 891	205 019	166 125	315 386	280 386	294 145	266 289	298 445	316 869
Employee costs	58 316	54 944	65 056	87 514	80 044	87 065	89 843	93 459	99 458
Remuneration of councillors	4 144	4 954	5 288	5 572	5 572	6 507	5 763	6 334	6 851
Depreciation & asset impairment	38 163	48 590	35 413	7 995	5 633	8 998	3 461	7 171	8 141
Finance charges	-	19	-	70	70	-	106	-	-
Materials and bulk purchases	47 350	47 173	52 554	55 389	57 387	50 986	65 577	74 733	75 168
Transfers and grants	30 379	32 892	72 875	64 456	80 229	73 555	46 027	54 745	57 701
Other expenditure	46 988	103 797	101 861	40 344	42 981	39 217	40 200	58 638	46 535
Total Expenditure	225 340	292 370	333 047	261 339	271 916	266 328	250 978	295 079	293 855
Surplus/(Deficit)	41 551	(87 350)	(166 922)	54 047	8 470	27 817	15 312	3 366	23 014
Transfers recognised - capital	-	312 306	228 392	138 739	138 289	109 245	188 834	178 798	197 118
Contributions recognised - capital & contri	-	-	-	(192 786)	(173 916)	(173 916)	(204 145)	(182 164)	(220 132)
Surplus/(Deficit) after capital transfers & contributions	41 551	224 956	61 470	(0)	(27 157)	(36 854)	(0)	(0)	0
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 551	224 956	61 470	(0)	(27 157)	(36 854)	(0)	(0)	0
Capital expenditure & funds sources									
Capital expenditure	139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132
Transfers recognised - capital	139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132
Financial position									
Total current assets	59 126	157 498	175 827	226 828	173 296	173 296	239 488	252 400	266 011
Total non current assets	1 375 487	1 602 658	1 688 859	1 881 831	1 862 961	1 952 262	2 037 085	2 147 108	2 149 305
Total current liabilities	67 805	162 504	206 064	236 272	190 613	208 465	285 448	280 630	304 449
Total non current liabilities	13 304	19 159	18 661	19 211	19 211	19 211	20 287	21 382	22 537
Community wealth/Equity	1 353 504	1 578 492	1 639 961	1 853 176	1 826 433	1 897 882	1 970 838	2 097 496	2 088 331
Cash flows									
Net cash from (used) operating	97 209	48 486	156 756	192 786	146 049	136 352	204 145	182 163	220 131
Net cash from (used) investing	(74 343)	(34 928)	(122 815)	(192 786)	(173 206)	(173 206)	(204 145)	(182 164)	(220 132)
Net cash from (used) financing	(11 163)	(356)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	33 516	46 719	80 660	80 660	53 503	43 806	43 806	43 805	43 805
Cash backing/surplus reconciliation									
Cash and investments available	33 520	46 719	80 660	109 868	73 890	73 890	116 021	122 286	128 889
Application of cash and investments	55 873	98 931	169 986	234 613	122 007	103 196	214 771	206 138	225 935
Balance - surplus (shortfall)	(22 353)	(52 212)	(89 326)	(124 745)	(48 117)	(29 306)	(98 751)	(83 852)	(97 046)
Asset management									
Asset register summary (WDV)	1 375 487	1 602 658	1 688 859	1 881 831	1 862 961	1 952 262	2 037 085	2 147 108	2 149 305
Depreciation & asset impairment	38 163	48 590	35 413	7 995	5 633	8 998	3 461	7 171	8 141
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	2 676	1 823	1 735	1 999	1 212	1 486	1 570	1 931	1 887
Free services									
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-
Households below minimum service level									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget;
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that over the MTREF there is significant decline in cash levels. It is anticipated that the goal of having all obligations cash-back will be achieved by 2014/15, when a small surplus is reflected.

Table 5 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**DC39 Dr Ruth Segomotsi Mompoti - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)**

Standard Classification Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term		
	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									
Municipal governance and administration	52 114	67 048	63 847	108 057	110 582	106 365	81 614	97 276	110 092
Executive and council	22 627	25 590	29 834	35 270	32 609	35 270	37 657	37 309	39 968
Mayor and Council	13 132	14 128	17 511	20 532	19 996	20 532	23 494	21 190	22 610
Municipal Manager	1 946	2 171	3 348	4 242	3 580	4 242	4 438	4 550	4 902
Internal Audit	7 549	9 290	8 976	10 496	9 033	10 496	9 725	11 569	12 456
Budget and Treasury Office	13 966	17 683	14 757	48 723	48 723	48 861	18 882	32 361	40 999
Corporate services	15 521	23 775	19 256	24 064	29 250	22 234	25 075	27 605	29 125
Community Services	26 178	24 237	35 994	36 252	36 295	36 252	36 482	36 085	38 991
Fire	19 676	16 352	28 494	27 618	28 700	27 618	24 432	26 657	28 947
Environmental Health	6 502	7 884	7 500	8 634	7 595	8 634	12 050	9 428	10 044
Planning and Development	25 063	25 492	24 624	26 204	21 154	26 203	22 204	23 638	25 709
IDP and PMS	5 034	5 181	4 610	5 070	4 650	5 070	4 846	5 370	5 763
EDTA	20 028	20 311	20 014	21 134	16 504	21 134	17 358	18 267	19 945
Engineering Services	163 374	400 549	270 053	283 613	250 795	250 795	314 823	320 244	339 195
Engineering Services	163 374	400 549	270 053	283 613	250 795	250 795	314 823	320 244	339 195
Total Revenue - Standard	266 730	517 325	394 518	454 126	418 826	419 615	455 123	477 243	513 987
Expenditure - Standard									
Municipal governance and administration	58 031	80 046	67 994	80 932	79 539	85 839	81 614	85 855	92 368
Executive and council	16 515	19 944	19 235	25 005	23 344	23 724	27 932	25 740	27 512
Mayor and Council	14 471	17 198	17 264	20 723	19 804	19 885	23 494	21 190	22 610
Municipal Manager	2 045	2 746	1 971	4 282	3 540	3 839	4 438	4 550	4 902
Internal Audit	7 307	7 739	8 116	10 616	8 912	9 931	9 725	11 569	12 456
Budget and Treasury Office	11 819	20 440	14 912	18 107	18 815	21 018	18 882	20 940	23 275
Corporate services	22 390	31 923	25 731	27 205	28 468	31 167	25 075	27 605	29 125
Community Services	20 726	23 838	34 491	38 489	35 955	39 978	36 482	36 085	38 991
Fire	14 441	16 073	27 978	29 585	28 630	32 201	24 432	26 657	28 947
Environmental Health	6 285	7 766	6 513	8 904	7 325	7 776	12 050	9 428	10 044
Economic Development/Planning	22 961	19 042	17 922	26 323	23 040	23 203	22 204	23 638	25 709
IDP and PMS	8 291	4 709	4 219	5 090	4 630	4 266	4 846	5 370	5 763
Economic Development, Tourism and Agriculture	14 670	14 334	13 702	21 234	18 410	18 937	17 358	18 267	19 945
Engineering Services	123 460	169 442	212 643	308 381	307 449	307 449	314 823	331 665	356 920
Engineering Services	123 460	169 442	212 643	308 381	307 449	307 449	314 823	331 665	356 920
Total Expenditure - Standard	225 179	292 368	333 049	454 125	445 983	456 468	455 123	477 243	513 987
Surplus/(Deficit) for the year	41 551	224 957	61 469	0	(27 157)	(36 853)	-	(0)	0

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

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

Table 6 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC39 Dr Ruth Segomotsi Mompoti - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
	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									
Revenue by Vote									
Vote 1 - OFFICE OF THE EXECUTIVE MAYOR	11 077	11 632	13 400	15 920	16 144	15 920	19 025	16 572	17 692
Vote 2 - OFFICE OF THE SPEAKER	2 055	2 497	4 110	4 612	3 852	4 612	4 469	4 618	4 918
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER	1 946	2 171	3 348	4 242	3 580	4 242	4 438	4 550	4 902
Vote 4 - INTERNAL AUDIT	7 549	9 290	8 976	10 496	9 033	10 496	9 725	11 569	12 456
Vote 5 - BUDGET AND TREASURY OFFICE	13 966	17 683	14 757	48 723	48 723	48 861	18 882	32 361	40 999
Vote 6 - CORPORATE SERVICES	15 521	23 775	19 256	24 064	29 250	22 234	25 075	27 605	29 125
Vote 7 - IDP/PMS	5 034	5 181	4 610	5 070	4 650	5 070	4 846	5 370	5 763
Vote 8 - COMMUNITY SERVICES : EHS	6 502	7 884	7 500	8 634	7 595	8 634	12 050	9 428	10 044
Vote 9 - COMMUNITY SERVICES: FIRE AND DISASTER MANAGE	19 676	16 352	28 494	27 618	28 700	27 618	24 432	26 657	28 947
Vote 10 - PMU AND ENGINEERING	123 316	315 725	181 842	283 613	250 795	250 795	314 823	320 244	339 195
Vote 11 - PMU	40 059	84 825	88 211	-	-	-	-	-	-
Vote 12 - EDTA	20 028	20 311	20 014	21 134	16 504	21 134	17 358	18 267	19 945
Total Revenue by Vote	266 730	517 326	394 518	454 125	418 826	419 615	455 123	477 243	513 987
Expenditure by Vote to be appropriated									
Vote 1 - OFFICE OF THE EXECUTIVE MAYOR	12 189	14 001	13 796	16 049	16 014	15 985	19 025	16 572	17 692
Vote 2 - OFFICE OF THE SPEAKER	2 282	3 197	3 469	4 674	3 790	3 900	4 469	4 618	4 918
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER	2 045	2 746	1 971	4 282	3 540	3 839	4 438	4 550	4 902
Vote 4 - INTERNAL AUDIT	7 307	7 739	8 116	10 616	8 912	9 931	9 725	11 569	12 456
Vote 5 - BUDGET AND TREASURY OFFICE	11 819	20 440	14 912	18 107	18 815	21 018	18 882	20 940	23 275
Vote 6 - CORPORATE SERVICES	22 390	31 923	25 731	27 205	28 468	31 167	25 075	27 605	29 125
Vote 7 - IDP/PMS	8 291	4 709	4 219	5 090	4 630	4 266	4 846	5 370	5 763
Vote 8 - COMMUNITY SERVICES : EHS	6 285	7 766	6 513	8 904	7 325	7 776	12 050	9 428	10 044
Vote 9 - COMMUNITY SERVICES: FIRE AND DISASTER MANAGE	14 441	16 073	27 978	29 585	28 630	32 201	24 432	26 657	28 947
Vote 10 - PMU AND ENGINEERING	106 175	123 726	148 570	308 381	307 449	307 449	314 823	331 665	356 920
Vote 11 - PMU	17 285	45 716	64 073	-	-	-	-	-	-
Vote 12 - EDTA	14 670	14 334	13 702	21 234	18 410	18 937	17 358	18 267	19 945
Total Expenditure by Vote	225 179	292 370	333 049	454 125	445 983	456 468	455 123	477 243	513 987
Surplus/(Deficit) for the year	41 551	224 956	61 469	(0)	(27 157)	(36 854)	-	(0)	0

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

- Table A3 above, is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means that, it is possible to present a deficit or a surplus in a municipal vote.

Table 7 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC39 Dr Ruth Segomotsi Mompoti - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Revenue By Source										
Rental of facilities and equipment	569	572	594	600	600	600	600	–	–	–
Interest earned - external investments	2 317	2 806	3 781	3 320	3 320	3 458	3 458	3 513	3 264	2 873
Interest earned - outstanding debtors	280									
Transfers recognised - operational	261 808	201 115	161 220	235 036	200 036	235 036	235 036	234 850	282 049	292 330
Other revenue	1 581	526	530	76 430	76 430	55 052	55 052	27 927	13 132	21 666
Gains on disposal of PPE	336	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	266 891	205 019	166 125	315 386	280 386	294 145	294 146	266 289	298 445	316 869
Total Expenditure	225 340	292 370	333 047	261 339	271 916	266 328	266 329	250 978	295 079	293 855
Surplus/(Deficit)	41 551	(87 350)	(166 922)	54 047	8 470	27 817	27 816	15 312	3 366	23 014
Transfers recognised - capital	–	312 306	228 392	138 739	138 289	109 245	109 245	188 834	178 798	197 118
Contributions recognised - capital	–	–	–	(192 786)	(173 916)	(173 916)	(173 916)	(204 145)	(182 164)	(220 132)
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions	41 551	224 956	61 470	(0)	(27 157)	(36 854)	(36 854)	(0)	(0)	0
Taxation										
Surplus/(Deficit) after taxation	41 551	224 956	61 470	(0)	(27 157)	(36 854)	(36 854)	(0)	(0)	0
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	41 551	224 956	61 470	(0)	(27 157)	(36 854)	(36 854)	(0)	(0)	0
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year	41 551	224 956	61 470	(0)	(27 157)	(36 854)	(36 854)	(0)	(0)	0

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- Total operating revenue for 2014/2015 is estimated at R266,289 million in 2014/2015 and increases to R298,445 million in the 2015/2016 escalates slightly in 2015/2016 to R 316,869 million. This indicates an inconsistent movement in the operating revenue from year to year.

Table 8 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**DC39 Dr Ruth Segomotsi Mompoti - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**

Vote Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term		
	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									
Single-year expenditure to be appropriated									
Vote 1 - OFFICE OF THE EXECUTIVE MAYOR	130	277	130	129	129	116	1 000	25	20
Vote 2 - OFFICE OF THE SPEAKER	10	6	–	62	772	35	110	50	30
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER	15	8	17	40	40	40	110	20	20
Vote 4 - INTERNAL AUDIT	85	70	51	120	120	98	92	300	180
Vote 5 - BUDGET AND TREASURY OFFICE	235	355	98	95	95	110	150	115	100
Vote 6 - CORPORATE SERVICES	2 628	275	1 430	685	785	656	1 180	615	430
Vote 7 - IDP/PMS	20	14	39	20	20	64	95	45	45
Vote 8 - COMMUNITY SERVICES : EHS	51	70	30	270	270	70	2 590	40	60
Vote 9 - COMMUNITY SERVICES: FIRE AND DIS	1 592	4 652	508	70	70	6 103	4 285	2 260	60
Vote 10 - PMU AND ENGINEERING	134 519	29 088	120 463	191 195	171 515	255 869	194 434	178 654	219 187
Vote 12 - EDTA	2	113	50	100	100	55	100	40	–
Capital single-year expenditure sub-total	139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132
Total Capital Expenditure - Vote	139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132
Capital Expenditure - Standard									
Governance and administration	3 103	991	1 726	1 131	1 941	1 056	2 642	1 125	780
Executive and council	240	361	198	351	1 061	290	1 312	395	250
Budget and treasury office	235	355	98	95	95	110	150	115	100
Corporate services	2 628	275	1 430	685	785	656	1 180	615	430
Community and public safety	1 643	4 722	537	340	340	6 173	6 875	2 300	120
Community and social services									
Sport and recreation									
Public safety	1 592	4 652	508	70	70	6 103	4 285	2 260	60
Housing									
Health	51	70	30	270	270	70	2 590	40	60
Economic and environmental services	22	127	89	120	120	119	195	85	45
Planning and development	22	127	89	120	120	119	195	85	45
Road transport									
Environmental protection									
Trading services	134 519	29 088	120 463	191 195	171 515	255 869	194 434	178 654	219 187
Electricity									
Water	134 519	29 088	120 463	191 195	171 515	255 869	194 434	178 654	219 187
Waste water management									
Waste management									
Other									
Total Capital Expenditure - Standard	139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132
Funded by:									
National Government	139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132
Provincial Government	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–
Other transfers and grants									
Transfers recognised - capital	139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132
Public contributions & donations									
Borrowing									
Internally generated funds									
Total Capital Funding	139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations, however, only single year projections are appropriated on this table. The capital expenditure is here presented by vote, standard classification as well as the relevant funding sources that will fund it.
2. The capital expenditure presented in table A5 is 44 % of the total operating revenue. This does not mean that the service delivery requirements are limited or measured at that percentage. However, this percentage is the only amount that could be affordable at this stage given the economic conditions and the available resources.
3. Single-year capital expenditure has been appropriated at R204,145 million for the 2014/15 financial year and remains relatively constant over the MTREF at levels of R182,164 million and R220,132 million respectively for the two outer years.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental estimates as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
5. The capital programme is funded from grants and transfers, and small portion of the operating revenue.

Table 9 MBRR Table A6 - Budgeted Financial Position**DC39 Dr Ruth Segomotsi Mompoti - Table A6 Budgeted Financial Position**

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
ASSETS									
Current assets									
Cash	1 335	10 567	43 272	67 032	35 680	35 680	70 786	74 608	78 637
Call investment deposits	32 185	36 152	37 388	42 836	38 210	38 210	45 235	47 677	50 252
Consumer debtors	11 339	62 582	64 297	66 087	48 554	48 554	69 788	73 557	77 529
Other debtors	285	414	414	414	414	414	437	461	486
Current portion of long-term receivables	13 621	47 422	30 096	50 077	50 077	50 077	52 881	55 737	58 747
Inventory	361	361	361	381	361	361	361	361	361
Total current assets	59 126	157 498	175 827	226 828	173 296	173 296	239 488	252 400	266 011
Non current assets									
Investment property	3 246	3 326	3 326	3 512	3 512	3 512	3 709	3 909	4 120
Property, plant and equipment	1 371 541	1 598 632	1 684 833	1 877 619	1 858 749	1 948 050	2 032 676	2 142 499	2 144 485
Intangible	700	700	700	700	700	700	700	700	700
Other non-current assets									
Total non current assets	1 375 487	1 602 658	1 688 859	1 881 831	1 862 961	1 952 262	2 037 085	2 147 108	2 149 305
TOTAL ASSETS	1 434 613	1 760 155	1 864 687	2 108 659	2 036 257	2 125 558	2 276 573	2 399 508	2 415 316
LIABILITIES									
Current liabilities									
Consumer deposits	760	404	404	427	427	427	451	475	501
Trade and other payables	66 160	161 908	204 525	235 525	170 975	170 975	284 997	280 155	303 948
Provisions	885	191	1 135	320	19 211	37 063			
Total current liabilities	67 805	162 504	206 064	236 272	190 613	208 465	285 448	280 630	304 449
Non current liabilities									
Provisions	13 304	19 159	18 661	19 211	19 211	19 211	20 287	21 382	22 537
Total non current liabilities	13 304	19 159	18 661	19 211	19 211	19 211	20 287	21 382	22 537
TOTAL LIABILITIES	81 109	181 663	224 725	255 483	209 824	227 676	305 735	302 012	326 985
NET ASSETS	1 353 504	1 578 492	1 639 961	1 853 176	1 826 433	1 897 882	1 970 838	2 097 496	2 088 331
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	1 346 089	1 571 047	1 632 516	1 845 697	1 818 570	1 890 019	1 962 535	2 088 744	2 079 107
Reserves	7 415	7 446	7 446	7 479	7 863	7 863	8 303	8 752	9 224
Minorities' interests									
TOTAL COMMUNITY WEALTH/EQUITY	1 353 504	1 578 492	1 639 961	1 853 176	1 826 433	1 897 882	1 970 838	2 097 496	2 088 331

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting". The order of items within each group illustrates items in the order of liquidity.

3. Table A6 contains mainly the following items:

- Consumer debtors - The district municipality does not have any consumer base and therefore there are not consumer debtors. However, the debtors reflected in table A6 is mainly the Department of Water Affairs (DWA) and other sundry debtors.

- Property, plant and equipment;
- Trade and other payables;
- Provisions noncurrent;
- Changes in net assets, and
- Reserves

4. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. Therefore any budget assumptions are critical as they form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed by directly forecasting the statement of financial position.

Table 10 MBRR Table A7 - Budgeted Cash Flow Statement**DC39 Dr Ruth Segomotsi Mompoti - Table A7 Budgeted Cash Flows**

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	2 150	1 098	600	1 056	77 030	77 030	27 927	13 132	21 666
Government - operating	261 879	201 115	240 746	275 834	194 314	194 314	234 850	282 049	292 330
Government - capital	-	315 562	149 391	173 916	144 461	144 461	188 834	178 798	197 118
Interest	3 423	38	3 781	3 320	3 320	3 320	3 513	3 264	2 873
Payments	267 453	517 813	394 518	454 126	419 125	419 125	455 123	477 243	513 987
Suppliers and employees	(170 243)	(436 454)	(164 887)	(196 814)	(192 777)	(209 148)	(204 877)	(240 257)	(236 072)
Finance charges	-	19	-	(70)	(70)	(70)	(74)	(78)	(82)
Transfers and Grants	-	(32 892)	(72 875)	(64 456)	(80 229)	(73 555)	(46 027)	(54 745)	(57 701)
NET CASH FROM/(USED) OPERATING ACTIVITIES	97 209	48 486	156 756	192 786	146 049	136 352	204 145	182 163	220 131
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	(74 343)	(34 928)	(122 815)	(192 786)	(173 206)	(173 206)	(204 145)	(182 164)	(220 132)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(74 343)	(34 928)	(122 815)	(192 786)	(173 206)	(173 206)	(204 145)	(182 164)	(220 132)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	92	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(11 255)	(356)	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(11 163)	(356)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	11 703	13 202	33 941	0	(27 157)	(36 854)	(0)	(0)	(0)
Cash/cash equivalents at the year begin:	21 813	33 516	46 719	80 660	80 660	80 660	43 806	43 806	43 805
Cash/cash equivalents at the year end:	33 516	46 719	80 660	80 660	53 503	43 806	43 806	43 805	43 805

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the municipality remain positive over the MTREF period though highly declining as compared to the prior years. The municipality is encountering a serious cash flow problem, which is also evident in the 2014/2015 budget.
4. The approved 2014/15 MTREF provide for a further positive in cash and cash equivalents of R43,806m, R43,805 million for the 2015/16 and the same amount in 2016/2017.

Table 12 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**DC39 Dr Ruth Segomotsi Mompoti - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term		
	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
Cash and investments available									
Cash/cash equivalents at the year end	33 516	46 719	80 660	80 660	53 503	43 806	43 806	43 805	43 805
Other current investments > 90 days	4	(0)	(0)	29 208	20 387	30 084	72 215	78 480	85 084
Non current assets - Investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	33 520	46 719	80 660	109 868	73 890	73 890	116 021	122 286	128 889
Application of cash and investments									
Unspent conditional transfers	15 915	70 844	167 952	144 461	74 811	74 811	188 834	178 798	197 118
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	39 958	28 087	2 034	90 152	47 196	28 385	25 938	27 340	28 817
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	55 873	98 931	169 986	234 613	122 007	103 196	214 771	206 138	225 935
Surplus(shortfall)	(22 353)	(52 212)	(89 326)	(124 745)	(48 117)	(29 306)	(98 751)	(83 852)	(97 046)

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2014/2015 MTREF is funded.

Table 13 MBRR Table A9 - Asset Management

DC39 Dr Ruth Segomotsi Mompoti - Table A9 Asset Management

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	1 440 974	1 716 621	1 713 428	192 586	173 716	258 028	204 145	182 164	220 132
Infrastructure - Other	1 439 413	1 710 987	1 710 987	177 650	171 450	255 762	194 434	178 654	219 187
Infrastructure	1 439 413	1 710 987	1 710 987	177 650	171 450	255 762	194 434	178 654	219 187
Other assets	1 561	5 634	2 441	14 936	2 266	2 266	9 712	3 510	945
Total Renewal of Existing Assets	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	1 439 413	1 710 987	1 710 987	177 650	171 450	255 762	194 434	178 654	219 187
Infrastructure - Other	1 439 413	1 710 987	1 710 987	177 650	171 450	255 762	194 434	178 654	219 187
Infrastructure	1 439 413	1 710 987	1 710 987	177 650	171 450	255 762	194 434	178 654	219 187
Other assets	1 561	5 634	2 441	14 936	2 266	2 266	9 712	3 510	945
TOTAL CAPITAL EXPENDITURE - Asset class	1 440 974	1 716 621	1 713 428	192 586	173 716	258 028	204 145	182 164	220 132
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	3 246	3 326	3 326	3 512	3 512	3 512	3 709	3 909	4 120
Other assets	1 371 541	1 598 632	1 684 833	1 877 619	1 858 749	1 948 050	2 032 676	2 142 499	2 144 485
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	700	700	700	700	700	700	700	700	700
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1 375 487	1 602 658	1 688 859	1 881 831	1 862 961	1 952 262	2 037 085	2 147 108	2 149 305
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	38 163	48 590	35 413	7 995	5 633	8 998	3 461	7 171	8 141
Repairs and Maintenance by Asset Class	2 676	1 823	1 735	1 999	1 212	1 486	1 570	1 931	1 887
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	2 676	1 823	1 735	1 999	1 212	1 486	1 570	1 931	1 887
Infrastructure	2 676	1 823	1 735	1 999	1 212	1 486	1 570	1 931	1 887
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	40 839	50 413	37 149	9 995	6 845	10 484	5 031	9 102	10 028
<i>Renewal of Existing Assets as % of total capex</i>	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<i>Renewal of Existing Assets as % of deprecn"</i>	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<i>R&M as a % of PPE</i>	0,2%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%
<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%

Explanatory notes to Table A9 - Asset Management

Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget.

In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the mayor discharging the responsibilities set out S 53 of the Act.

2.1.1 Budget Process Overview

The following key dates are set out for the budget process -

During January and February 2014 – Request budget inputs from departments. The municipality further conducted IDP and Budget Roadshows to get inputs on the budget and the IDP from all family municipalities.

The Draft Budget was tabled to Council on the 27 March 2014. Following the adoption of the draft budget, the municipal manager had to take the draft for public participation and invited the public to submit representation in terms in connection with the budget. Furthermore, the Mayoral roadshows to ensure participation on the IDP and budget of the municipality were conducted in all local municipalities within the district. The roadshows were scheduled as per the scheduled as below:

The budget will furthermore be submitted in print and electronically to the Provincial and National Treasury and will be availed to all the interested stakeholders on request from the Municipality.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future developments in their areas and to find long term plans for future development goals.

A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities policies and strategies and the Municipality's responses to these requirements:

The national and provincial priorities, policies and strategies of importance include amongst others

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's strategic objectives

2.2.1 The Municipality's Priorities and linkages to the IDP.

The municipality's 2014/2015 IDP has identified the following district-wide needs as identified and consolidated from the various local municipality developmental priorities for the MTREF period:

Prioritised needs for the district municipality of for the 2014/2015 financial year:

- Water
- Roads
- Solid Waste Management (Refuse Removal)
- Recreational/Social Amenities

The district IDP priorities are aligned to the national development plans.

2.3 Measurable performance objectives and indicators

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

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

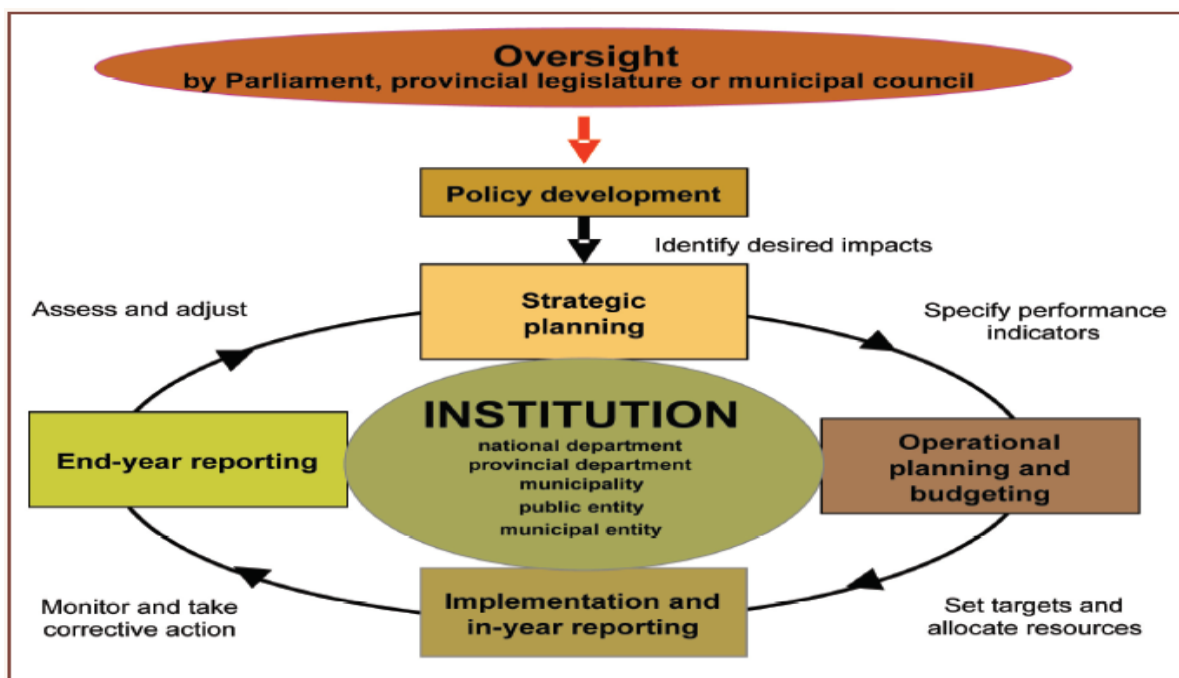


Figure 3 Planning, budgeting and reporting cycle

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

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

The performance information concepts used by district municipality in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury, where the Performance Management System happens in parallel with the budget implementation, the processes

feeding each other and continuously interacting, providing significant information and analysis to inform the Municipality and relevant stakeholders how well the Municipality is doing. Importantly it helps the Municipality to assess its developmental priorities and improve its performance.

The strategic approach adopted by Dr Ruth S Mompoti District Municipality underpins the alignment which includes the following:

- Resources must maximize strategic objectives of the municipality;
- SDF must be the cornerstone of the IDP;
- IDP strategy and budget are output based and outcome focused;
- IDP forms part of the bigger picture which is the National Development Priorities.

In this context that The IDP, Budget and PMS are inextricably linked:

- IDP Strategy and Budget is output and outcome focused;
- Development of infrastructure to equalize services, upgrade and ensure accessibility and unity in the District;
- Grow the economy to be linked with the national and provincial economies, empower the people of the district and build required skills;
- Provide support to local municipalities to ensure accessibility and efficiency in providing quality service in an equitable manner;
- Developing and implementing integrated plans and strategies for economic and social development; service delivery; infrastructure development; public transport; provision of basic services such as water and sanitation;
- When everything is concluded, then performance measurement will be done.

Table SA4 – Table SA7 of the Municipal Budget and Reporting Regulations summarises the measurable performance objectives of a municipality. These tables are in line with the municipality's IDP.

Table 14 : Table SA4 of the MBRR stating the Reconciliation of Strategic Objectives and the Budgeted Revenue

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

Goal	Goal Code	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
To eradicate backlogs in order to improve access to services and ensure proper operations and maintenance		163 374	400 549	270 053	283 613	250 795	250 795	316 913	320 244	339 195
To promote a culture of participatory and good governance.		27 662	30 770	34 444	40 339	37 259	40 339	42 503	42 680	45 732
To improve organisational cohesion and effectiveness		15 521	23 775	19 256	24 064	29 250	22 234	25 075	27 605	29 125
To improve overall financial management in the municipalities by developing and implementing appropriate financial management policies, procedures and systems		13 966	17 683	14 757	48 723	48 723	48 861	18 882	32 361	40 999
Create an environment that promotes the development of the local economy and facilitate job creation		20 028	20 311	20 014	21 134	16 504	21 134	17 358	18 267	19 945
Environmental Health Management Fire and Disaster Management Solid waste management systems		26 178	24 237	35 994	36 252	36 295	36 252	34 391	36 085	38 991
insfers and contributions)		266 730	517 326	394 518	454 125	418 826	419 615	455 123	477 243	513 987

Table 15: Reconciliation of the IDP and the Strategic Objectives with the Budgeted Operating Expenditure.

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

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
To eradicate backlogs in order to improve access to services and ensure proper operations and maintenance			123 460	169 442	212 643	308 381	307 449	307 449	316 913	331 665	356 920
To promote a culture of participatory and good governance.			32 114	32 392	29 598	40 710	36 886	37 920	42 503	42 680	45 732
To improve organisational cohesion and effectiveness			22 390	31 923	25 731	27 205	28 468	31 167	25 075	27 605	29 125
To improve overall financial management in the municipalities by developing and implementing appropriate financial management policies, procedures and systems			11 819	20 440	14 912	18 107	18 815	21 018	18 882	20 940	23 275
Create an environment that promotes the development of the local economy and facilitate job creation			14 670	14 334	13 702	21 234	18 410	18 937	17 358	18 267	19 945
Environmental Health Fire and Disaster Management Solid waste management systems			20 726	23 839	34 491	38 489	35 955	39 978	34 391	36 085	38 991
Σ		1	225 179	292 370	331 078	454 125	445 983	456 468	455 123	477 243	513 987

Table 16: Reconciliation of the IDP Strategic Objectives to the Budgeted Capital Expenditure

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	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											
Service Delivery and Infrastructure development	To eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	A	134 519 000	29 088 000	120 463 000	191 194 900	171 515 000	255 869 405	194 433 550	178 653 756	219 186 723
Public participation and good governance (Internal Audit, Office of the Mayor, Office of the Speaker)	To promote a culture of participatory and good governance.	B	260 000	375 000	236 895	371 000	1 081 000	354 308	1 406 800	440 000	295 000
Institutional development and transformation (Corporate Services, PMS and IDP)	To improve organisational cohesion and effectiveness	C	2 628 000	275 000	1 429 983	685 000	785 000	655 855	1 180 000	615 000	430 000
Financial Viability	To improve overall financial management in the municipalities by developing and implementing appropriate financial management policies, procedures and systems	D	235 000	355 000	97 814	95 000	95 000	109 821	150 000	115 000	100 000
Local Economic Development, Tourism and Agriculture	Create an environment that promotes the development of the local economy and facilitate job creation	F	2 000	113 000	50 178	100 000	100 000	55 000	100 000	40 000	-
Community Services and Development	Environmental Health Fire and Disaster Management Solid waste management systems	G	1 643 000	4 722 000	537 314	340 000	340 000	6 172 872	6 875 000	2 300 000	120 000
Allocations to other priorities											
Total Capital Expenditure			139 287	34 928	122 815	192 786	173 916	263 217	204 145	182 164	220 132

Table 17 MBRR Table SA8 - Performance indicators and benchmark**mmpati - Supporting Table SA8 Performance indicators and benchmarks**

Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Interest & Principal Paid /Operating Expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Finance charges & Repayment of borrowing /Own Revenue	0,0%	0,5%	0,0%	0,1%	0,1%	0,0%	0,3%	0,0%	0,0%
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%
Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current assets/current liabilities	0,9	1,0	0,9	1,0	0,9	0,8	0,8	0,9	0,9
Current assets less debtors > 90 days/current liabilities	0,9	1,0	0,9	1,0	0,9	0,8	0,8	0,9	0,9
Monetary Assets/Current Liabilities	0,5	0,3	0,4	0,5	0,4	0,4	0,4	0,4	0,4
Last 12 Mths Receipts/Last 12 Mths Billing		88,5%	100,0%	53,4%	1,4%	100,0%	138,4%	100,0%	100,0%
	88,5%	100,0%	53,4%	1,4%	100,0%	138,4%	100,0%	100,0%	100,0%
Total Outstanding Debtors to Annual Revenue	9,5%	53,9%	57,1%	37,0%	35,3%	33,7%	46,2%	43,5%	43,2%
Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
% of Creditors Paid Within Terms (within MFMA' s 65(e))	149,9%	194,9%	45,3%	112,9%	179,7%	219,5%	219,5%	216,9%	327,1%
Employee costs/(Total Revenue - capital revenue)	21,9%	26,8%	39,2%	27,7%	28,5%	29,6%	33,7%	31,3%	31,4%
Total remuneration/(Total Revenue - capital revenue)	23,4%	35,3%	53,4%	29,5%	32,3%	30,8%	32,0%	30,5%	30,7%
R&M/(Total Revenue excluding capital revenue)	1,0%	0,9%	1,0%	0,6%	0,4%	0,5%	0,6%	0,6%	0,6%
FC&D/(Total Revenue - capital revenue)	14,3%	23,7%	21,3%	2,6%	2,0%	3,1%	1,3%	2,4%	2,6%
(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	133,8	1,0	1,5	24,2	24,2	24,2	9,6	5,7	8,5
Total outstanding service debtors/annual revenue received for services	4436,8%	19303,8%	15960,7%	19431,7%	16507,5%	16517,4%	0,0%	0,0%	0,0%
(Available cash + Investments)/monthly fixed operational expenditure	2,4	2,5	3,5	4,1	2,6	2,2	2,2	2,1	1,5

2.4 Overview of budget related-policies

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

2.4.1 The Budget Control Policy

The objective of the budget policy is to set out:

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

The responsibilities of the executive mayor, the accounting officer, the Chief Financial Officer and other senior managers in compiling the budget; and

To establish and maintain procedures to ensure adherence to Dr Ruth S Mompoti District Municipality's IDP review and budget processes.

2.5 Overview of budget assumptions

2.5.1 External factors

The following factors that have been taken into consideration in the compilation of the 2014/15 MTREF:

- The general inflationary outlook and the impact on municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration.

2.5.2 Salary Increases

The municipality took into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2016. The agreement provides for a wage increase based on the average CPI for the period 1 February 2014 until 31 January 2015, plus 0.68 per cent for the 2014/15 financial year. The agreement also provides for a 1 per cent increase for the 2016/17 financial year.

2.5.3 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed 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.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Table 18 Breakdown of the Operating Revenue over the medium term

It is clear that the municipality's revenue resources are not sufficient to cover the operations in the two outer years of the MTREF, because there above table presents a deficit in 2015/2016 and 2016/2017.

Investment revenue contributes minimally to the revenue base of the municipality with a budget allocation of R3 million, R2 million and R1 million for the respective three financial years of the 2014/15 MTREF. It needs to be noted that these allocations have been conservatively estimated and as part of the cash backing of reserves and provisions. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

The table below provides detail investment information:

Table 19 MBRR SA15 – Detail Investment Information

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA15 Investment particulars by type

Investment type	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									
<u>Parent municipality</u>									
Deposits - Bank	32 152	36 184	37 388	42 836	42 836	38 305	40 450	42 634	44 937
Municipality sub-total	32 152	36 184	37 388	42 836	42 836	38 305	40 450	42 634	44 937
Entities sub-total	-	-	-	-	-	-	-	-	-
Consolidated total:	32 152	36 184	37 388	42 836	42 836	38 305	40 450	42 634	44 937

Table 20 MBRR Table SA 18 - Capital transfers and grant receipts

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA18 Transfers and grant receipts

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:									
Operating Transfers and Grants									
National Government:	177 134	198 721	219 333	242 422	227 608	227 608	237 800	271 012	308 496
Local Government Equitable Share									
Local Government Equitable Share	165 396	188 347	209 603	229 314	214 800	214 800	223 475	263 086	286 176
Finance Management	1 000	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 300
Water Services Operating Subsidy	9 988	6 991	1 327	9 300	9 000	9 000	10 000	5 739	20 002
Municipal Systems Improvement	750	790	1 000	890	890	890	934	937	1 018
EPWP Incentive	-	1 343	6 153	1 668	1 668	1 668	2 141	-	-
Other transfers/grants [insert description]									
Provincial Government:	5 075	1 046	8 071	1 914	1 914	1 914	6 910	2 275	2 358
Fire & Emergency Grant			4 608				4 685		
Department of Transport Grant	5 075	1 046	3 463	1 914	1 914	1 914	2 225	2 275	2 358
District Municipality:	-	-	-	-	-	-	27 276	28 681	28 051
Own Revenue							27 276	28 681	28 051
Total Operating Transfers and Grants	182 209	199 767	227 404	244 336	229 522	229 522	271 986	301 968	338 905
Capital Transfers and Grants									
National Government:	39 266	90 803	111 098	129 439	110 039	110 039	152 140	173 059	177 116
Municipal Infrastructure Grant (MIG)	39 266	90 803	111 098	120 739	97 339	97 339	132 640	139 059	145 526
Rural Households Infrastructure		-	-	-	4 000	4 000	4 500	4 000	-
Municipal Water Infrastructure Grant	-	-	-	8 700	8 700	8 700	15 000	30 000	31 590
Total Capital Transfers and Grants	39 266	90 803	111 098	129 439	110 039	110 039	152 140	173 059	177 116
TOTAL RECEIPTS OF TRANSFERS & GR	221 475	290 571	338 502	373 775	339 561	339 561	424 126	475 027	516 021

2.6.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term.

The cash flow as presented in MBRR Table A7 above shows a positive cash balance at the end of 2014/2015, and throughout the MTREF. This means that the municipality will for the MTREF period not need any bank overdraft to finance their operations.

2.6.3 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 21 MBRR SA10 – Funding compliance measurement

DC39 Dr Ruth Segomotsi Mompoti 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	33 516	46 719	80 660	80 660	53 503	43 806	43 806	43 806	46 731	32 656
Cash + investments at the yr end less applications - R'000	18(1)b	2	(22 353)	(52 212)	(89 326)	(124 745)	(48 117)	(29 306)	(29 306)	(98 751)	(83 852)	(97 046)
Cash year end/monthly employee/supplier payments	18(1)b	3	2,4	2,5	3,5	4,1	2,6	2,2	2,4	2,2	2,1	1,5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	41 551	224 956	61 470	(0)	(27 157)	(36 854)	(36 854)	(0)	(0)	0
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	88,5%	100,0%	53,4%	1,4%	100,0%	138,4%	138,4%	100,0%	100,0%	100,0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	156,4%	3993,9%	0,0%	53,3%	53,3%	53,4%	53,3%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c;19	8	53,4%	100,0%	100,0%	100,0%	99,6%	65,8%	65,8%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	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.	337,4%	(14,1%)	23,0%	(15,0%)	0,0%	0,0%	24,3%	5,4%	5,4%
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	0,2%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A positive" cash position, for each year of the MTREF would generally be a minimum requirement, but as clearly depicted above, the municipality is running into a negative" cash position.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 22 MBRR SA19 - Expenditure on transfers and grant programmes

DC39 Dr Ruth Segomotsi Mompoti - 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		
		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									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		167 146	191 730	218 605	231 454	196 612	196 612	264 494	271 012	308 496
Local Government Equitable Share		165 396	188 347	209 603	229 314	194 314	194 314	223 475	263 086	286 176
Finance Management		1 000	1 250	1 092	1 250	1 408	1 408	1 250	1 250	1 300
Water Services Operating Subsidy		-	-	-	-	-	-	10 000	5 739	20 002
Municipal Systems Improvement		750	790	1 000	890	890	890	934	937	1 018
EPWP Incentive		-	1 343	6 910	-	-	-	2 141	-	-
DWA (RBIG)		-	-	-	-	-	-	26 694	-	-
Provincial Government:		5 075	1 046	8 071	1 914	1 914	1 914	7 050	2 275	2 358
Fire & Emergency Grant		-	-	4 608	-	-	-	4 825	-	-
Department of Transport Grant		5 075	1 046	3 463	1 914	1 914	1 914	2 225	2 275	2 358
District Municipality:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		172 221	192 776	226 676	233 368	198 526	198 526	271 544	273 287	310 854
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		39 385	84 452	88 259	129 439	110 039	110 039	152 140	173 059	177 116
Municipal Infrastructure Grant (MIG)		39 385	84 452	88 259	120 739	97 339	97 339	132 640	139 059	145 526
Rural Households Infrastructure		-	-	-	-	4 000	4 000	4 500	4 000	-
Municipal Water Infrastructure Grant		-	-	-	8 700	8 700	8 700	15 000	30 000	31 590
Total capital expenditure of Transfers and Grants		39 385	84 452	88 259	129 439	110 039	110 039	152 140	173 059	177 116
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		211 606	277 228	314 935	362 807	308 565	308 565	423 684	446 346	487 970

2.8 Councillor and employee benefits

Table 23 MBRR SA22 - Summary of councillors and staff benefits

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		1 319	2 658	3 019	3 165	3 165	3 165	3 357	3 810	3 657
Pension and UIF Contributions		348	466	453	523	523	523	523	551	581
Medical Aid Contributions		115	83	76	75	75	75	75	79	83
Motor Vehicle Allowance		578	696	755	791	791	791	791	834	879
Cellphone Allowance		55	60	—	—	—	—	—	—	—
Housing Allowances		521	654	729	769	769	769	769	811	854
Other benefits and allowances		1 209	335	295	248	248	248	248	261	275
Sub Total - Councillors		4 144	4 954	5 326	5 572	5 572	5 572	5 764	6 346	6 329
% increase	4		19,6%	7,5%	4,6%	—	—	3,4%	10,1%	(0,3%)
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5 258	4 709	4 886	6 285	6 285	6 285	6 636	6 995	7 373
Pension and UIF Contributions		624	662	751	1 149	1 149	1 149	1 213	1 278	1 347
Medical Aid Contributions		156	165	1 651	20	20	20	21	22	23
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		650	800	950	1 478	1 478	1 478	1 561	1 645	1 734
Motor Vehicle Allowance	3	954	721	800	1 571	1 571	1 571	1 659	1 749	1 843
Cellphone Allowance	3	12	14	20	20	20	20	21	22	23
Housing Allowances	3	1 200	1 300	1 450	1 468	1 468	1 468	1 550	1 634	1 722
Other benefits and allowances	3	7 344	5 948	13 346	438	438	438	463	488	514
Payments in lieu of leave		211	215	266	242	242	242	256	269	284
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		16 409	14 534	24 120	12 670	12 670	12 670	13 380	14 102	14 864
% increase	4		(11,4%)	66,0%	(47,5%)	—	—	5,6%	5,4%	5,4%
Other Municipal Staff										
Basic Salaries and Wages		22 752	25 505	30 612	44 375	42 220	42 220	40 817	41 785	44 994
Pension and UIF Contributions		3 988	4 886	5 705	8 274	7 870	7 870	8 431	9 030	9 518
Medical Aid Contributions		1 666	1 651	2 612	2 869	2 877	2 877	3 038	3 202	3 375
Overtime		800	812	1 722	1 491	1 495	1 495	1 579	1 664	1 754
Performance Bonus		—	—	—	—	3 332	3 332	3 519	3 709	3 909
Motor Vehicle Allowance	3	6 900	7 950	6 050	9 038	9 026	9 026	7 532	7 523	7 930
Cellphone Allowance	3	100	150	150	174	174	174	183	193	204
Housing Allowances	3	481	489	504	599	759	759	801	845	890
Other benefits and allowances	3	4 170	10 231	10 703	6 147	2 753	2 753	2 907	3 064	3 588
Payments in lieu of leave		900	920	945	1 693	1 610	1 610	1 700	1 792	1 889
Long service awards		150	266	302	183	183	183	194	204	215
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		41 907	52 860	59 304	74 843	72 299	72 299	70 700	73 011	78 265
% increase	4		26,1%	12,2%	26,2%	(3,4%)	—	(2,2%)	3,3%	7,2%
Total Parent Municipality		62 460	72 348	88 751	93 084	90 540	90 540	89 843	93 459	99 458
% increase			15,8%	22,7%	4,9%	(2,7%)	—	(0,8%)	4,0%	6,4%
Sub Total - Board Members of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS		62 460	72 348	88 751	93 084	90 540	90 540	89 843	93 459	99 458
% increase	4		15,8%	22,7%	4,9%	(2,7%)	—	(0,8%)	4,0%	6,4%
TOTAL MANAGERS AND STAFF	5,7	58 316	67 394	83 424	87 513	84 969	84 969	84 080	87 113	93 129

Table 24 : Salaries, Allowances and Benefits of Political Office Bearers and Executive Staff**DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		1 319	2 658	3 019	3 165	3 165	3 165	3 357	3 810	3 657
Pension and UIF Contributions		348	466	453	523	523	523	523	551	581
Medical Aid Contributions		115	83	76	75	75	75	75	79	83
Motor Vehicle Allowance		578	696	755	791	791	791	791	834	879
Cellphone Allowance		55	60	—	—	—	—	—	—	—
Housing Allowances		521	654	729	769	769	769	769	811	854
Other benefits and allowances		1 209	335	295	248	248	248	248	261	275
Sub Total - Councillors		4 144	4 954	5 326	5 572	5 572	5 572	5 764	6 346	6 329
% increase	4		19,6%	7,5%	4,6%	—	—	3,4%	10,1%	(0,3%)
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5 258	4 709	4 886	6 285	6 285	6 285	6 636	6 995	7 373
Pension and UIF Contributions		624	662	751	1 149	1 149	1 149	1 213	1 278	1 347
Medical Aid Contributions		156	165	1 651	20	20	20	21	22	23
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		650	800	950	1 478	1 478	1 478	1 561	1 645	1 734
Motor Vehicle Allowance	3	954	721	800	1 571	1 571	1 571	1 659	1 749	1 843
Cellphone Allowance	3	12	14	20	20	20	20	21	22	23
Housing Allowances	3	1 200	1 300	1 450	1 468	1 468	1 468	1 550	1 634	1 722
Other benefits and allowances	3	7 344	5 948	13 346	438	438	438	463	488	514
Payments in lieu of leave		211	215	266	242	242	242	256	269	284
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		16 409	14 534	24 120	12 670	12 670	12 670	13 380	14 102	14 864
% increase	4		(11,4%)	66,0%	(47,5%)	—	—	5,6%	5,4%	5,4%
Other Municipal Staff										
Basic Salaries and Wages		22 752	25 505	30 612	44 375	42 220	42 220	40 817	41 785	44 994
Pension and UIF Contributions		3 988	4 886	5 705	8 274	7 870	7 870	8 431	9 030	9 518
Medical Aid Contributions		1 666	1 651	2 612	2 869	2 877	2 877	3 038	3 202	3 375
Overtime		800	812	1 722	1 491	1 495	1 495	1 579	1 664	1 754
Performance Bonus		—	—	—	—	3 332	3 332	3 519	3 709	3 909
Motor Vehicle Allowance	3	6 900	7 950	6 050	9 038	9 026	9 026	7 532	7 523	7 930
Cellphone Allowance	3	100	150	150	174	174	174	183	193	204
Housing Allowances	3	481	489	504	599	759	759	801	845	890
Other benefits and allowances	3	4 170	10 231	10 703	6 147	2 753	2 753	2 907	3 064	3 588
Payments in lieu of leave		900	920	945	1 693	1 610	1 610	1 700	1 792	1 889
Long service awards		150	266	302	183	183	183	194	204	215
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		41 907	52 860	59 304	74 843	72 299	72 299	70 700	73 011	78 265
% increase	4		26,1%	12,2%	26,2%	(3,4%)	—	(2,2%)	3,3%	7,2%
Total Parent Municipality		62 460	72 348	88 751	93 084	90 540	90 540	89 843	93 459	99 458
% increase			15,8%	22,7%	4,9%	(2,7%)	—	(0,8%)	4,0%	6,4%
Sub Total - Board Members of Entities	4	—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities	4	—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities	4	—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS		62 460	72 348	88 751	93 084	90 540	90 540	89 843	93 459	99 458
% increase	4		15,8%	22,7%	4,9%	(2,7%)	—	(0,8%)	4,0%	6,4%
TOTAL MANAGERS AND STAFF	5,7	58 316	67 394	83 424	87 513	84 969	84 969	84 080	87 113	93 129

Table 25 MBRR SA24 – Summary of personnel numbers

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2012/13			Current Year 2013/14			Budget Year 2014/15			
		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			29	7	22	32	7	25	29	29	-
Board Members of municipal entities	4		-	-	-	-	-	-	-	-	-
Municipal employees	5		-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3		9	-	9	9	9	10	-	-	10
Other Managers	7		15	15	-	19	19	19	-	-	-
Professionals			86	86	-	105	105	4	93	94	92
<i>Finance</i>			-	-	-	14	14	-	-	1	-
<i>Spatial/town planning</i>			-	-	-	-	-	-	1	1	-
<i>Information Technology</i>			-	-	-	-	-	-	-	-	-
<i>Roads</i>			-	-	-	-	-	-	-	-	-
<i>Electricity</i>			-	-	-	-	-	-	-	-	-
<i>Water</i>			-	-	-	4	4	4	6	6	6
<i>Sanitation</i>			-	-	-	-	-	-	-	-	-
<i>Refuse</i>			-	-	-	-	-	-	-	-	-
<i>Other</i>			86	86	-	87	87	-	86	86	86
Technicians			-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)			61	61	-	66	66	-	70	65	-
TOTAL PERSONNEL NUMBERS	9		200	169	31	231	197	57	202	188	102
% increase						15,5%	16,6%	83,9%	(12,6%)	(4,6%)	78,9%
Total municipal employees headcount	6, 10										
Finance personnel headcount	8, 10										
Human Resources personnel headcount	8, 10										

2.9 Monthly targets for revenue and expenditure

Table 26 MBRR SA25 - Budgeted monthly revenue and expenditure

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2014/15												Medium Term Revenue and		
	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
R thousand															
Revenue By Source															
Interest earned - external investments	293	293	293	293	293	293	293	293	293	293	293	293	3 513	3 264	2 873
Transfers recognised - operational	74 492	-	-	-	74 492	-	-	-	-	74 492	-	11 375	234 850	282 049	292 330
Other revenue	23 763	-	-	-	-	-	-	-	-	-	-	4 164	27 927	13 132	21 666
Gains on disposal of PPE												-	-	-	-
Total Revenue (excluding capital transfers and contributions)	98 547	293	293	293	74 784	293	293	293	293	74 784	293	15 832	266 289	298 445	316 869
Expenditure By Type															
Employee related costs	6 911	6 911	6 911	6 911	13 822	6 911	6 911	6 911	6 911	6 911	6 911	6 911	89 843	93 459	99 458
Remuneration of councillors	480	480	480	480	480	480	480	480	480	480	480	480	5 763	6 334	6 851
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	288	288	288	288	288	288	288	288	288	288	288	288	3 461	7 171	8 141
Finance charges	9	9	9	9	9	9	9	9	9	9	9	9	106	-	-
Bulk purchases	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	64 007	72 802	73 282
Repairs and Maintenance	131	131	131	131	131	131	131	131	131	131	131	131	1 570	1 931	1 887
Contracted services	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	15 429	16 195	15 964
Transfers and grants	4 422	4 422	4 422	4 422	4 422	4 422	4 422	4 422	4 422	4 422	4 422	4 422	46 027	54 745	57 701
Other expenditure	1 812	1 812	1 812	1 812	1 812	1 812	1 812	1 812	1 812	1 812	1 812	1 812	24 771	42 442	30 571
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	20 673	20 673	20 673	20 673	27 584	20 673	20 673	20 673	20 673	20 673	20 673	20 673	250 978	295 079	293 855
Surplus/(Deficit)	77 874	(20 381)	(20 381)	(20 381)	47 200	(20 381)	(20 381)	(20 381)	(20 381)	54 111	(20 381)	(830)	15 312	3 366	23 014
Transfers recognised - capital		20 381	20 381	31 381	-	20 381	20 381	20 381	20 381	-	20 381	14 790	188 834	178 798	197 118
Contributions recognised - capital	(77 874)			(11 000)	(47 200)					(54 111)		(13 960)	(204 145)	(182 164)	(220 132)
Contributed assets												-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	0	-	-	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	0
Taxation													-	-	-
Attributable to minorities													-	-	-
Share of surplus/ (deficit) of associate													-	-	-
Surplus/(Deficit)	0	-	-	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	0

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2014/15												Medium Term Revenue and		
	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
R thousand															
Revenue by Vote															
Vote 1 - OFFICE OF THE EXECUTIVE MAYOR	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	19 025	16 572	17 692
Vote 2 - OFFICE OF THE SPEAKER	372	372	372	372	372	372	372	372	372	372	372	372	4 469	4 618	4 918
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER	370	370	370	370	370	370	370	370	370	370	370	370	4 438	4 550	4 902
Vote 4 - INTERNAL AUDIT	810	810	810	810	810	810	810	810	810	810	810	810	9 725	11 569	12 456
Vote 5 - BUDGET AND TREASURY OFFICE	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	18 882	32 361	40 999
Vote 6 - CORPORATE SERVICES	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	25 075	27 605	29 125
Vote 7 - IDP/PMS	404	404	404	404	404	404	404	404	404	404	404	404	4 846	5 370	5 763
Vote 8 - COMMUNITY SERVICES : EHS	796	796	796	796	796	796	796	796	796	796	796	3 296	12 050	9 428	10 044
Vote 9 - COMMUNITY SERVICES: FIRE AND DISASTER MANAG	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	1 661	24 432	26 657	28 947
Vote 10 - PMU AND ENGINEERING	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	24 318	314 823	320 244	339 195
Vote 11 - PMU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - EDTA	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	17 358	18 267	19 945
Total Revenue by Vote	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	455 123	477 243	513 987
Expenditure by Vote to be appropriated															
Vote 1 - OFFICE OF THE EXECUTIVE MAYOR	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	19 025	16 572	17 692
Vote 2 - OFFICE OF THE SPEAKER	372	372	372	372	372	372	372	372	372	372	372	372	4 469	4 618	4 918
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER	370	370	370	370	370	370	370	370	370	370	370	370	4 438	4 550	4 902
Vote 4 - INTERNAL AUDIT	810	810	810	810	810	810	810	810	810	810	810	810	9 725	11 569	12 456
Vote 5 - BUDGET AND TREASURY OFFICE	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	18 882	20 940	23 275
Vote 6 - CORPORATE SERVICES	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	25 075	27 605	29 125
Vote 7 - IDP/PMS	404	404	404	404	404	404	404	404	404	404	404	404	4 846	5 370	5 763
Vote 8 - COMMUNITY SERVICES : EHS	796	796	796	796	796	796	796	796	796	796	796	3 296	12 050	9 428	10 044
Vote 9 - COMMUNITY SERVICES: FIRE AND DISASTER MANAG	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	1 661	24 432	26 657	28 947
Vote 10 - PMU AND ENGINEERING	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	24 318	314 823	331 665	356 920
Vote 11 - PMU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - EDTA	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	17 358	18 267	19 945
Total Expenditure by Vote	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	455 123	477 243	513 987
Surplus/(Deficit) before assoc.	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0
Taxation													-	-	-
Attributable to minorities													-	-	-
Share of surplus/ (deficit) of associate													-	-	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2014/15												Medium Term Revenue and		
	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
R thousand															
Revenue by Vote															
Vote 1 - OFFICE OF THE EXECUTIVE MAYOR	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	19 025	16 572	17 692
Vote 2 - OFFICE OF THE SPEAKER	372	372	372	372	372	372	372	372	372	372	372	372	4 469	4 618	4 918
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER	370	370	370	370	370	370	370	370	370	370	370	370	4 438	4 550	4 902
Vote 4 - INTERNAL AUDIT	810	810	810	810	810	810	810	810	810	810	810	810	9 725	11 569	12 456
Vote 5 - BUDGET AND TREASURY OFFICE	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	18 882	32 361	40 999
Vote 6 - CORPORATE SERVICES	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	25 075	27 605	29 125
Vote 7 - IDP/PMS	404	404	404	404	404	404	404	404	404	404	404	404	4 846	5 370	5 763
Vote 8 - COMMUNITY SERVICES : EHS	796	796	796	796	796	796	796	796	796	796	796	3 296	12 050	9 428	10 044
Vote 9 - COMMUNITY SERVICES: FIRE AND DISAS	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	1 661	24 432	26 657	28 947	
Vote 10 - PMU AND ENGINEERING	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	24 318	314 823	320 244	339 195	
Vote 11 - PMU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - EDTA	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	17 358	18 267	19 945
Total Revenue by Vote	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	455 123	477 243	513 987
Expenditure by Vote to be appropriated															
Vote 1 - OFFICE OF THE EXECUTIVE MAYOR	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	1 585	19 025	16 572	17 692
Vote 2 - OFFICE OF THE SPEAKER	372	372	372	372	372	372	372	372	372	372	372	372	4 469	4 618	4 918
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER	370	370	370	370	370	370	370	370	370	370	370	370	4 438	4 550	4 902
Vote 4 - INTERNAL AUDIT	810	810	810	810	810	810	810	810	810	810	810	810	9 725	11 569	12 456
Vote 5 - BUDGET AND TREASURY OFFICE	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	18 882	20 940	23 275
Vote 6 - CORPORATE SERVICES	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	25 075	27 605	29 125
Vote 7 - IDP/PMS	404	404	404	404	404	404	404	404	404	404	404	404	4 846	5 370	5 763
Vote 8 - COMMUNITY SERVICES : EHS	796	796	796	796	796	796	796	796	796	796	796	3 296	12 050	9 428	10 044
Vote 9 - COMMUNITY SERVICES: FIRE & DISAS	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	1 661	24 432	26 657	28 947	
Vote 10 - PMU AND ENGINEERING	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	24 318	314 823	331 665	356 920	
Vote 11 - PMU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - EDTA	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	17 358	18 267	19 945
Total Expenditure by Vote	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	455 123	477 243	513 987
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0

DR RUTH S. MOMPATI DISTRICT MUNICIPALITY ANNUAL BUDGET 2014/2015 AND THE MTREF
 DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	Oct	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>Municipal governance and administrative services</i>	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	81 614	97 276	110 092
<i>Executive and council</i>	2 328	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 948	37 657	37 309	39 968
<i>Mayor and Council</i>	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	23 494	21 190	22 610
<i>Municipal Manager</i>	370	370	370	370	370	370	370	370	370	370	370	370	370	4 438	4 550	4 902
<i>Internal Audit</i>	810	810	810	810	810	810	810	810	810	810	810	810	810	9 725	11 569	12 456
<i>Budget and Treasury Office</i>	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	18 882	32 361	40 999
<i>Corporate services</i>	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	25 075	27 605	29 125
<i>Community Services</i>	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	4 957	36 482	36 085	38 991
<i>Fire</i>	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	1 661	24 432	26 657	28 947
<i>Environmental Health</i>	796	796	796	796	796	796	796	796	796	796	796	796	3 296	12 050	9 428	10 044
<i>Planning and Development</i>	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	22 204	23 638	25 709
<i>IDP and PMS</i>	404	404	404	404	404	404	404	404	404	404	404	404	404	4 846	5 370	5 763
<i>EDTA</i>	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	17 358	18 267	19 945
<i>Engineering Services</i>	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	24 318	314 823	320 244	339 195
<i>Engineering Services</i>	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	24 318	314 823	320 244	339 195
Total Revenue - Standard	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	37 927	455 123	477 243	513 987
Expenditure - Standard																
<i>Municipal governance and administrative services</i>	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	81 614	85 855	92 368
<i>Executive and council</i>	2 328	2 328	2 328	2 328	2 328	2 328	2 328	2 328	2 328	2 328	2 328	2 328	2 328	27 932	25 740	27 512
<i>Mayor and Council</i>	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	23 494	21 190	22 610
<i>Municipal Manager</i>	370	370	370	370	370	370	370	370	370	370	370	370	370	4 438	4 550	4 902
<i>Internal Audit</i>	810	810	810	810	810	810	810	810	810	810	810	810	810	9 725	11 569	12 456
<i>Budget and Treasury Office</i>	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	1 574	18 882	20 940	23 275
<i>Corporate services</i>	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	25 075	27 605	29 125
<i>Community Services</i>	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	4 957	36 482	36 085	38 991
<i>Fire</i>	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	2 070	1 661	24 432	26 657	28 947
<i>Environmental Health</i>	796	796	796	796	796	796	796	796	796	796	796	796	3 296	12 050	9 428	10 044
<i>Economic Development/Planning and Development</i>	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	1 850	22 204	23 638	25 709
<i>IDP and PMS</i>	404	404	404	404	404	404	404	404	404	404	404	404	404	4 846	5 370	5 763
<i>Economic Development, Tourism and Marketing</i>	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	1 447	17 358	18 267	19 945
<i>Engineering Services</i>	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	24 318	314 823	331 665	356 920
<i>Engineering Services</i>	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	26 409	24 318	314 823	331 665	356 920
Total Expenditure - Standard	35 871	35 871	35 871	35 871	35 871	35 871	35 871	35 871	35 871	35 871	35 871	35 871	33 780	455 123	477 243	513 987
Surplus/(Deficit) before associated income	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	4 147	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	2 056	4 147	-	-	-

DR RUTH S. MOMPATI DISTRICT MUNICIPALITY ANNUAL BUDGET 2014/2015 AND THE MTREF
 DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	Jan	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand															
Multi-year expenditure to be appropriated															
Vote 1 - OFFICE OF THE EXECUTIVE MAYOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE SPEAKER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - INTERNAL AUDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - BUDGET AND TREASURY OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - IDP/PMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - COMM. SERVICES : EHS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - COMM. SERVICES: FIRE AND DISASTER MAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PMU AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - EDTA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated															
Vote 1 - OFFICE OF THE EXECUTIVE MAYOR	-	1 000	-	-	-	-	-	-	-	-	-	-	1 000	25	20
Vote 2 - OFFICE OF THE SPEAKER	20	20	10	10	20	-	-	30	-	-	-	-	110	50	30
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER	50	-	10	-	20	-	20	-	-	10	-	-	110	20	20
Vote 4 - INTERNAL AUDIT	40	-	30	22	-	-	-	-	-	-	-	(0)	92	300	180
Vote 5 - BUDGET AND TREASURY OFFICE	-	100	-	25	-	-	25	-	-	-	-	-	150	115	100
Vote 6 - CORPORATE SERVICES	50	800	100	-	200	-	30	-	-	-	-	-	1 180	615	430
Vote 7 - IDP/PMS	20	25	-	50	-	-	-	-	-	-	-	-	95	45	45
Vote 8 - COMMUNITY SERVICES : EHS	40	20	-	-	30	-	-	-	-	-	-	2 500	2 590	40	60
Vote 9 - COMMUNITY SERVICES: FIRE AND DISASTER	-	-	4 694	-	-	-	-	-	-	-	-	(409)	4 285	2 260	60
Vote 10 - PMU AND ENGINEERING	50 000	50 000	50 000	42 513	-	-	-	-	-	-	-	1 921	194 434	178 654	219 187
Vote 12 - EDTA	-	20	20	40	-	-	-	20	-	-	-	-	100	40	-
Capital single-year expenditure sub-total	50 220	51 985	54 864	42 660	270	-	75	50	-	10	-	4 011	204 145	182 164	220 132
Total Capital Expenditure	50 220	51 985	54 864	42 660	270	-	75	50	-	10	-	4 011	204 145	182 164	220 132

DR RUTH S MOMPATI DISTRICT MUNICIPALITY ANNUAL BUDGET 2014/2015 AND THE MTREF

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description R thousand	Budget Year 2014/15												Medium Term Revenue and		
	Jul	Aug	Sept.	Oct	Nov.	Dec.	Jan	Feb.	Mar	Apr	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard															
Governance and administration	160	1 920	150	57	240	-	75	30	-	10	-	(0)	2 642	1 125	780
Executive and council	110	1 020	50	32	40	-	20	30	-	10	-	(0)	1 312	395	250
Budget and treasury office	-	100	-	25	-	-	25	-	-	-	-	-	150	115	100
Corporate services	50	800	100	-	200	-	30	-	-	-	-	-	1 180	615	430
Community and public safety	40	20	4 285	-	30	-	-	-	-	-	-	2 500	6 875	2 300	120
Community and social services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	4 285	-	-	-	-	-	-	-	-	-	4 285	2 260	60
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	40	20	-	-	30	-	-	-	-	-	-	2 500	2 590	40	60
Economic and environmental services	20	45	-	90	40	-	-	-	-	-	-	-	195	85	45
Planning and development	20	45	-	90	40	-	-	-	-	-	-	-	195	85	45
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	50 000	50 000	50 000	42 513	-	-	-	-	-	-	-	1 921	194 434	178 654	219 187
Water	50 000	50 000	50 000	42 513	-	-	-	-	-	-	-	1 921	194 434	178 654	219 187
Other															
Total Capital Expenditure - Standard	50 220	51 985	54 435	42 660	310	-	75	30	-	10	-	4 420	204 145	182 164	220 132
Funded by:															
National Government	50 220	51 985	54 844	42 660	310	-	75	30	-	10	-	4 011	204 145	182 164	220 132
Provincial Government															
District Municipality															
Other transfers and grants															
Transfers recognised - capital	50 220	51 985	54 844	42 660	310	-	75	30	-	10	-	4 011	204 145	182 164	220 132
Public contributions & donations															
Borrowing															
Internally generated funds															
Total Capital Funding	50 220	51 985	54 844	42 660	310	-	75	30	-	10	-	4 011	204 145	182 164	220 132

DR RUTH S MOMPATI DISTRICT MUNICIPALITY ANNUAL BUDGET 2014/2015 AND THE MTREF

DC39 Dr Ruth Segomotsi Mompoti - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	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
R thousand															
Cash Receipts By Source													1		
Rental of facilities and equipment													-	-	-
Interest earned - external investments	293	293	293	293	293	293	293	293	293	293	293	293	3 513	3 264	2 873
Transfer receipts - operational	78 283				78 283				78 283				234 850	282 049	292 330
Other revenue	24 927											3 000	27 927	13 132	21 666
Cash Receipts by Source	103 503	293	293	293	78 576	293	293	293	78 576	293	293	3 293	266 289	298 445	316 869
Other Cash Flows by Source															
Transfer receipts - capital	60 000	31 330	54 844	42 660								(0)	188 834	178 798	197 118
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	163 503	31 623	55 137	42 953	78 576	293	293	293	78 576	293	293	3 292	455 123	477 243	513 987
Cash Payments by Type															
Employee related costs	6 911	6 911	6 911	6 911	13 822	6 911	6 911	6 911	6 911	6 911	6 911	6 911	89 843	93 459	99 458
Remuneration of councillors	480	480	480	480	480	480	480	480	480	480	480	480	5 763	6 334	6 851
Finance charges	9	9	9	9	9	9	9	9	9	9	9	9	106	-	-
Depreciation and Impairments	288	288	288	288	288	288	288	288	288	288	288	288	3 461	7 171	8 141
Bulk purchases - Water & Sewer	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	5 334	64 007	54 745	57 701
Other materials	131	131	131	131	131	131	131	131	131	131	131	131	1 570	72 802	73 282
Contracted services	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	15 429	1 931	1 887
Transfers and grants - other municipalities	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	46 028	16 195	15 964
Other expenditure	2 064	2 064	2 064	2 064	2 064	2 064	2 064	2 064	2 064	2 064	2 064	2 064	24 771	42 442	30 571
Cash Payments by Type	20 339	20 339	20 339	20 339	27 250	20 339	20 339	20 339	20 339	20 339	20 339	20 339	250 978	295 080	293 855
Other Cash Flows/Payments by Type															
Capital assets	50 220	51 985	54 844	42 660	310	-	75	30	-	10		4 011	(0)	(0)	0
Repayment of borrowing													204 145	182 164	220 132
Other Cash Flows/Payments															
Total Cash Payments by Type	70 559	72 324	75 183	62 999	27 560	20 339	20 414	20 369	20 339	20 349	20 339	24 351	455 123	477 243	513 987
NET INCREASE/(DECREASE) IN CASH HELD	92 944	(40 701)	(20 046)	(20 046)	51 016	(20 046)	(20 121)	(20 076)	58 237	(20 056)	(20 046)	(21 059)	(0)	(0)	(0)
Cash/cash equivalents at the month/year begin:		92 944	52 243	32 197	12 151	63 167	43 121	23 000	2 924	61 161	41 105	21 059	-	(0)	(0)
Cash/cash equivalents at the month/year end:	92 944	52 243	32 197	12 151	63 167	43 121	23 000	2 924	61 161	41 105	21 059	(0)	(0)	(0)	(0)