



DISTRICT MUNICIPALITY
UMASIPALA WESITHILI
DISTRIKSMUNISIPALITEIT

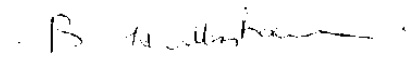
Raadslede	Councillors	Ooceba
Eden Distriksmunisipaliteit	Eden District Municipality	Umasipala Wesithili se Eden
Meneer/Dame	Sir/Madam	Mnumzana/Nkosikazi

5 Mei / May / kuCanzibe 2014

Kennis geskied hiermee ingevolge Artikel 29 (2) van die Wet op Plaaslike Regering: Munisipale Strukture, 1998, Wet 117 van 1998, dat die **Dertiende Raadsvergadering** van die 2011/2016 termyn van die Eden Distriksmunisipaliteit gehou sal word in die **C A Robertson Raadsaal, Yorkstraat 54, George** op **Maandag, 26 Mei 2014** om **11:00** ten einde oorweging aan die items soos in die agenda uiteengesit, te skenk.

*Notice is hereby given in terms Section 29 (2) of the Local Government: Municipal Structures Act, 1998, Act 117 of 1998, that the **Thirteenth Council meeting** of the 2011/2016 term of the Eden District Municipality will be held in the **C A Robertson Council Chamber, 54 York Street, George** on **Monday, 26 May 2014** at **11:00** to consider the items as set out in the agenda.*

Kukhutshwe isaziso ngokweSebe 29(2) loMthetho woRhulumente Basekhaya, 1998 uMthetho 117 wango 1998, sokuba **Intlanganiso yeBhunga** yexesha 2011/2016 YoMasipala Wesithili se Eden izakubanjwa **kwiGumbi leBhunga** i **C A Robertson, e 54 York Street, e George ngoMvulo, umhla 26 kuCanzibe 2014** ngo **11:00** ukuqwalaselwa imiba ngokudandalaziswe kwi agenda.


**UITVOERENDE BESTUURDER: ONDERSTEUNINGS DIENSTE / EXECUTIVE
MANAGER: SUPPORT SERVICES / UMLAWULI OYINTLOKO: IINKONZO
ZOBAMBISWANO**

Item	Agenda	Bladsy/ Page/ Iphepha
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	OPENING AND WELCOME / <i>OPENING EN VERWELKOMING</i> / UVULO NOLWAMKELO	
DC 642/05/14	APOLOGIES / <i>VERSKONINGS</i> / IZINGXENGXEZO	-
DC 643/05/14	COMMUNICATIONS BY THE SPEAKER <i>MEDEDELINGS DEUR DIE SPEAKER</i> UNXIBELELWANO LOSOMLOMO	-
DC 644/05/14	COMMUNICATIONS BY THE EXECUTIVE MAYOR <i>MEDEDELINGS DEUR DIE UITVOERENDE BURGEMEESTER</i> UNXIBELELWANO LUKA SODOLOPHU	-
DC 645/05/14	COMMUNICATIONS BY THE MUNICIPAL MANAGER <i>MEDEDELINGS DEUR DIE MUNISIPALE BESTUURDER</i> UNXIBELELWANO LUKA SODOLOPHU	-
DC 646/05/14	DECLARATION OF INTEREST BY COUNCILLORS AND OFFICIALS <i>VERKLARING VAN BELANGE DEUR RAADSLEDE EN AMPTENARE</i> UKUCHAZWA KWENJONGO NGOOCEBA KUNYE NAMAGOSA	-

DC 647/05/14	<p>APPROVAL OF MINUTES OF COUNCIL MEETING / GOEDKEURING VAN NOTULES VAN RAADSVERGADERING / UKWAMKELWA KWEMIZUZU YENTLANGANO YEBHUNGA</p> <p>Twelfth Council meeting dated 31 March 2014 / <i>Twaalfde Raadsvergadering gedateer 31 Maart 2014</i> / Intlangano yokuqala yebhunga ngomhla 31 kweyoKwindla 2014</p>	1 – 34
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DC 648/05/14	<p>MINUTES OF MAYORAL COMMITTEE MEETINGS / NOTULES VAN BURGEMEESTERSKOMITEEVERGADERINGS / IMIZUZU YENTLANGANO YEKOMITI KASODOLOPHU</p> <p>Mayoral Committee meeting dated 25 March 2014 / <i>Burgemeesterskomiteevergadering gedateer 25 Maart 2014</i> / Intlangano Yekomiti Kasodolophu Yangomhla 25 kweyeKwindla 2014</p>	35 – 58
<p>ITEMS FROM THE AUDIT AND PERFORMANCE AUDIT COMMITTEE / ITEMS VANAF DIE OUDIT EN PRESTASIE OUDITKOMITEE / IMIBA EVELA KWIKOMITI YEZOPHICOTHO KUNYE NOPHICOTHO LOMSEBENZI</p>		
DC 649/05/14	<p>REPORT TO COUNCIL REGARDING THE CAPACITY CONSTRAINTS OF THE FINANCIAL DEPARTMENT WITHIN EDEN DISTRICT MUNICIPALITY</p> <p>VERSLAG AAN DIE RAAD RAKENDE DIE KAPASITEIT BEPERKINGS VAN DIE FINANSIËLE DEPARTEMENT BINNE EDEN DISTRIKSMUNISIPALITEIT</p> <p>INGXELO KWIBIHUNGA NGOKUPHATHELENE NOMTHAMO WOXINZELELO KWISEBE LEZEMALI LOMASIPALA WESITHILE SE EDEN (415742)</p> <p><i>Refer: Report 4/1/2/4/1 dated 08 May 2014 from the Acting Chairperson: APAC (A Potgiefer)</i></p>	59 – 62

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DC 651/05/14	<p>PERFORMANCE MANAGEMENT REPORT TO COUNCIL FOR THE FINANCIAL YEAR 2012/2013</p> <p><i>PRESTASIE BESTUURSVERSLAG AAN DIE RAAD VIR DIE 2012/2013 FINANSIËLE JAAR</i></p> <p>INGXELO YOLAWULO LOMSEBENZI KWIBHUNGA KUNYAKAMALI KA 2012/2013 (415727) <i>Refer: Report 9/11/R dated 08 May 2014 from the APAC Members</i></p>	72 – 80
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DC 653/05/14	<p>2014 LG MTEC 3 ASSESSMENT: PROVINCIAL TREASURY: FINDINGS: BUDGET AND IDP ANALYSIS</p> <p><i>2014 LG MTEC 3 BEVINDINGS: PROVINSIALE TESOURIE: BEGROTING EN GOP ONTLEDING</i></p> <p>UHLENGAHLENGISO LWESI 3 LWE MTEC 2014 LG: UNODHYEBO WEPHONDO: UPHANDO: UHLALUTYO LOHLAHLLO LWABIWOMALI KUNYE NE IPD (415725)</p> <p><i>Refer: Report (6/1/1-13/14) dated 24 February 2014 from the Municipal Manager (GW Louw)</i></p>	127 – 186
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DC 657/05/14	<p>EDEN DM DISTRICT TOURISM MARKETING AND DEVELOPMENT STRATEGY FOR GARDEN ROUTE & KLEIN KAROO 2014/2015</p> <p>EDEN DM DISTRIK TOERISME BEMARKING EN ONTWIKKELING STRATEGIE 2014/2015</p> <p>INGINGQI YE EDEN EZENTEGO KWEZOKHENKETHO NOBUCHULE BOPUHLISO KWI GARDEN ROUTE KUNYE NE KLEIN KAROO 2014/2015 (407554) <i>Refer: Report (19/1/3) dated 07 March 2014 from the Executive Manager Support Services: Tourism Coordinator (F Hassain)</i></p> <p>STRATEGY AVAILABLE ON CD INCLUDED</p>	215 – 218
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DC 662/05/14	UHLAHLOLWABIWOMALI OLUHLENGAHLENGISWEYO LUKA 2013/14: MTRF (416841) <i>Refer: Report (6/1/1/1 – 14/15) dated 16 May 2014 from the CFO (L Hoek)</i>	230 – 259
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**ITEMS DIRECTLY SUBMITTED TO COUNCIL / ITEMS DIREK AAN
DIE RAAD VOORGEHOU / IMIBA ENIKEZELWE KWIBHUNGA**

	RISK MANAGEMENT REPORT: RISK REGISTER	
DC 664/05/14	RISIKO BESTUURSVERSLAG: RISIKO REGISTER INGXELO YOLAWULO LOKUSENGCIPHEKWENI: ULUHLI LOKUSENGCIPHEKWENI (416672) <i>Refer: Report (6/12/4) dated 16 May 2014 from the Accounting Officer (GW Louw)</i>	344 – 353
DC 665/05/14	REVISED TOP LEVEL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2013/2014 GEWYSIGDE TOP VLAK DIENSLEWERING-EN BEGROTINGSPLAN 2013/2014 UNIKEZELO LWENKONZO ZEBAKALA ELIPHEZULU EZIHLENGAGLENGISIWEYO KUNYE NOKUMISELWA KWEZICWNGCISO ZOHLAHLOLWABIWOMALI 2013/2014 (416726) <i>Refer: Report (9/11/1) dated 2 May 2014 from the Accounting Officer (GW Louw)</i>	354 – 360
DC 666/05/14	DETERMINATION OF GRADING OF EDEN DISTRICT COUNCIL: IMPLEMENTATION BEPALING VAN GRADERING VAN EDEN DISTRIKSRAAD: IMPLEMENTERING ISIGQIBO NGOKUPHATHELENE NOKUNYUSELWA KWEBAKALA LEBHUNGA LESITHILI SE EDEN: UKUMISELWA (416792) <i>Refer: Report (6/9/1/1) dated 15 May 2014 from the Accounting Officer (GW Louw)</i>	361 – 364

MAYORAL COMMITTEE

22 MAY 2014

DISTRICT COUNCIL

26 MAY 2014

DC 663/05/14

**FINAL MULTI YEAR BUDGET FOR 2014/15 – 2016/17 / FINALE
MEERJARIGE BEGROTING VIR 2014/15 – 2016/17 /
UHLAHLOLWABIWOMALI LOKUGQIBELA OLUPHINDAPHINDIWEYO
LONYAKA KA 2014/15-2016/17 (417420)**

(6/1/1/1-14-15)

21 MAY 2014

REPORT FROM THE CHIEF FINANCIAL OFFICER (L HOEK)

PURPOSE OF THE REPORT

To table the final multi year budget for Eden District Municipality for the consideration in terms of section 16 of MFMA.

BACKGROUND

1. INTRODUCTION

Section 16 (2) of the Municipal Finance Management Act (Act 56 of 2003) determines that a Municipality must at least 30 days before the start of the budget year consider the approval of the annual budget:

Section 16 of the MFMA states:

“(1) the council of a municipality must for each financial year approve an annual budget for the municipality before the start of the financial year

(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.”

Regulation (9) of the Municipal Budget and Reporting Regulations dated April 2009 states:

The annual budget and supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

Regulation 14(1) states – an annual budget and supporting documentation tabled in a municipal council in terms of section 16(2) and 17(3) of the Act –

- (a) Be in the format in which it will eventually be approved by council.

With the compilation of the 2014/15 MTREF, it became clear that very limited scope exists for the municipality with regard to the ability to afford further operating and capital projects from own funds. The municipality is highly reliant on government grants.

All requests received from the public via the IDP process were summarized, but due to limited funding, it was not included in the budget. During April and May various work sessions will be held in order to identify savings or alternative revenue sources, to enable Eden District Municipality to fund a portion of the operating projects as well as capital budget applications received.

After the acceptance of the draft multiyear budget, feedback will be given to the different stakeholders whereby any amendments will be considered thereafter.

FINANCIAL IMPLICATIONS

As per report

RELEVANT LEGISLATION

Municipal Finance Management Act, Act 56 of 2003

Chapter 7 of the Constitution Act 108/1996

Municipal Budget and Reporting Regulations - April 2005

UITVOERENDE OPSOMMING

Ingevolge Artikel 16 van die Wet op Munisipale Finansiële Bestuur, Wet 56 van 2003, bepaal dat:

- (1) *Die raad van 'n munisipaliteit moet ten minste 30 dae voor die aanvang van die begrotingsjaar goedkeuring van die jaarlikse begroting oorweeg.*
- (2) *'n Jaarlikse begroting—*
 - (a) *Moet voor die aanvang van die begrotingsjaar goedgekeur word;*
 - (b) *Word goedgekeur deur die aanname deur die raad van 'n resoluësie, soos nodig, wat-*
 - (i) *Enige munisipale belastinge vir die begrotingsjaar hef;*
 - (ii) *Enige tariewe vir die begrotingsjaar vasstel;*
 - (iii) *Vasstelbare prestasie- doelwitte, vir die Inkomste uit elke bron, en vir elke begrotingspos in die begroting, goedkeur;*
 - (iv) *Enige wysigings van die munisipaliteit se begrotingsverwante beleidsdokumente goedkeur.*

RECOMMENDATION**MUNICIPAL FINANCIAL MANAGEMENT ACT, 56 OF 2003 - SECTION 16 & 17**
MUNICIPAL BUDGETS

These are the resolutions being presented to Council in terms of Municipal Finance Management Act, 56 of 2003 on the annual budget and related information.

- (1) That the annual budget of Eden District Municipality for the financial year 2014/2015 as set out in the schedules contained in Section 4 or Annexure A be approved:
- (i) Table A1 Consolidated Budget Summary;
 - (ii) Table A2 Consolidated Budget Financial Performance (by standard classification);
 - (iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);
 - (iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
 - (v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
 - (vi) Table A6 Consolidated Budget Financial Position;
 - (vii) Table A7 Consolidated Budget Cash Flows
 - (viii) Table A8 Consolidated Cash backed reserves/ accumulated surplus
 - (ix) Table A9 Consolidated Asset Management
 - (x) Table A10 Consolidated basic service delivery measurement
- (2) That Council approves the Operating Revenue Budget of R 308,817m.
- (3) That Council approves the Operating Expenditure budget of R 306, 313m.
- (4) That Council approves the Capital budget of R 8,3m.
- (5) That Council take note that R 106 000 m Operating income and expenditure as approve by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 3.
- (6) That Council approves and adopts the tariffs for all services. (Annexure B)
- (7) That Council approves the budget related policies and by –laws, namely
- Budget Policy (Annexure C)
 - Tariff Policy and By – Law (Annexure D)
 - Credit Control and Debt Collectin Policy and By- Law (Annexure E)
 - Cash and Investment Policy (Annexure F)
 - Supply Chain Mangement Policy (Annexure G)
 - Asset Mangement Policy (Annexure H)

AANBEVELING

Hierdie is die aanbevelings wat aan die Raad voorgelê word in terme van die **MUNISIPALE FINANSIËLE BESTUURSWET 56** van 2003 met betekking tot die jaarlikse begroting en verwante inligting.

- (1) Dat die jaarlikse begroting van die Eden Distriks Munisipaliteit vir die MTREF 2014/2015 soos uiteengesit in die skedules soos vervat in Aaangsel A goedgekeur word:
- (i) Tabel A1 Gekonsolideerde Begrotings Opsomming
 - (ii) Tabel A2 Gekonsolideerde Begrote Finansiële prestasie (standaard klassifikasie)
 - (iii) Tabel 3 Gekonsolideerde Begrote Finansiële prestasie (munisipale departement)
 - (iv) Tabel A4 Gekonsolideerde Begrote Finansiële prestasie (inkomste en uitgawes)
 - (v) Tabel A5 Gekonsolideerde Begrote Kapitale uitgawes (munisipale departement en finansierings bron)
 - (vi) Tabel A6 Gekonsolideerde Begrote Finansiële posisie
 - (vii) Tabel A7 Gekonsolideerde Begrote Kontantvloei
 - (viii) Tabel A8 Gekonsolideerde Kontant Gesteunde Reserwes/Opgehoopde Surplus
 - (ix) Tabel A9 Gekonsolideerde Bate Bestuur
 - (x) Tabel A10 Gekonsolideerde Basiese Diensleweringse Meganisme
- (2) Dat die Raad die inkomste begroting van R308,817 m goedkeur
- (3) Dat die Raad die uitgawe begroting van R306 313m goedkeur
- (4) Dat die Raad die Kapitale begroting van R8.3 m goedkeur
- (5) Dat die Raad kennis neem van die R106m inkomste en uitgawes soos goedgekeur deur die Departement van Vervoer ten opsigte van die Paaie Agentskap Funksie wat ingesluit is in die totale begroting soos per resoluasie 1 - 3
- (6) Dat die Raad alle Tariewe soos per Aaangsel B goedkeur.
- (7) Dat die Raad die volgende begrotingsverwante beleide goedkeur:
- Begrotings Beleid (Aaangsel C)
 - Tarief Beleid en Verordening (Aaangsel D)
 - Kredietbeheer en skuldinvorderings Beleid en Verordening (Aaangsel E)
 - Kontant en Beleggings Beleid (Aaangsel F)
 - Verkryging en Voorsieningskanaal Beleid (Aaangsel G)
 - Batebestuurs Beleid (Aaangsel H)

ISINDULULO**UMTHETHO WOLAWULO LWEZEMALI ZOMASIPALA, 56 WANGO 2003-UMHLATHI 16 & 17 WOHLALOLWABIWO MALI LOMASIPALA.**

Ezi zizigqibo ezithiwe thaca kwi Bhunga ngokwemiqathango Yomthetho Yolawulo Lwemali zoMasipala, 56 wango 2003 ngolwazi oluyamaniswa nohlahlolwabiwomali lonyaka.

- (1) Sesokuba uhlahlolwabiwo mali lonyaka loMasipala wesithili se Eden lonyakamali ka 2014/2015 ngokudandalaziswe kuluhlu oluqulathe uMhlathi 4 okanye isifakelo A siphunyezwe:

- (i) Table A1 Isishwankathelo Sozinziso Lohlahlolwabiwo mali;
- (ii) Table A2 Uzinziiso Lohlahlolwabiwomali Umsebenzi Wezemali (ngokwemiqathango emiselweyo)
- (iii) Table A3 Uzinziiso Lohlahlolwabiwomali Umsebenzi Wezemali (ngokwevoti kamasipala);
- (iv) Table A4 Uzinziiso Lohlahlolwabiwomali Umsebenzi Wezemali (ingeniso nencitho); kunye
- (v) Table A5 Uzinziiso Lohlahlolwabiwomali Kwincitho Eyinkunzi (ngokwevoti yomasipala kunye nezibonelelo zenxaso)
- (vi) Table A6 Uzinziiso Lohlahlolwabiwomali Isimo Sezemali
- (vii) Table A7 Uzinziiso Lohlahlolwabiwomali imali ekhoyo
- (viii) Table A8 Uzinziiso Lwemali nencediswa kuvimba/ngokwengeniso
- (ix) Table A9 Uzinziiso Kulawulo lwempahla
- (x) Table A10 Uzinziiso loqwalaselo lonikezelo lwenkonzo ezingundoqo

- (2) Sesokuba i Bhunga liphumeze Uhlahlolwabiwomali Lwengeniso Oluqhubayo lwe R309, 817 lezigidi.
- (3) Sesokuba i Bhunga liphumeze Incitho Eqhubayo engama R 306, 313 yezigidi.
- (4) Sesokuba i Bhunga liphumeze uhlahlolwabiwomali oluYinkunzo lwe R8,3 yezigidi.
- (5) Sesokuba ibhunga lithathele ingqalelo ukuba i R106 000 yezigidi kwingeniso Eqhubayo kunye nencitho ngokuphunyezwe Lisebe Lezothuth Loluntu kwinkqubo yobu arhenye Yezendlela, iye yabandakanywa kuQukunjelo oluqhubayo lohlahlolwabiwomali ngokwesindululo 1-3.
- (6) Sesokuba i Bhunga liphumeze kwaye lamkele amaxabiso azo zonke inkonzo (Annexure B).

(7) Sesokuba ibhunga liphumeze imiqathango eyamaniswa nohlahlolwabiwomali kunye nemithetho ingakumbi

- Umgaqo Wohlahlolwabiwomali(Annexure C)
- Umgaqo Waxabiso kunye nemithetho ethile-(Annexure D)
- Ulawulo lwetyala kunye Nomthetho Wokuqokelela Amatyala kunye Nomthetho Othile(Annexure E)
- Umthetho Wotyalo kunye Nemali(Annexure F)
- Umgaqo Wolawulo Lwezencitho(Annexure G)
- Umgaqo Wolawulo Kuqwalasele(Annexure H)



EDEN DISTRICT MUNICIPALITY

ANNUAL BUDGET REPORT 2014/2015- 2016/2017 MTREF

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Glossary

Annual budget – Prescribed in section 16 and 17 of the MFMA.

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

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

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

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

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

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

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

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

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

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

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations April 2009

MFMA – The Municipal Finance Management Act – No. 56 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

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

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

Unauthorised expenditure – Generally, spends without, or in excess of, an approved budget.

Virement – means transfer of funds between function/ votes within a budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget, in Eden District Municipality's case this means the different GFS classification the budget is divided into.

Legislative Framework

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act – No. 56 of 2003

Section 16 & 17 Annual Budgets

Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations

Schedule A budget formats

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

As the Mayor of Eden District Municipality, I am honoured to present to council the Budget for the 2014/15 – 2016/17 MTREF period for consideration.

A municipal council is elected to direct and exercise oversight of how a municipality raises revenue, plans the use of funds through its budget and spends the funds in accordance with the council approved budget. In terms of section 4(2) (a) of the Municipal Systems Act, 2000 the council has a duty **“to use the resources of the municipality in the best interests of the local community”**. This duty is extended to individual councillors through the *Code of Conduct for Councillors*, which states:

General conduct of councillors. – A councillor must –

- (a) perform the functions of office in good faith, honestly and in a transparent manner; and
- (b) at all times act in the best interests of the municipality and in such a way that the credibility and integrity of the municipality are not compromised.

Vast effort has been put into the budget preparation process and the absence of an own revenue source for district municipalities are a major concern, as we are highly dependent on grant funding to fund the operations of the municipality. The budget for the MTREF period 2014/2015 – 2016/17 complies with all the requirements set by National Treasury.

It has been a cumbersome task that management undertook to identify savings and ensure a credible, cash funded budget is presented today. The operational expenditure was cut as far as possible and to stay within this budget will require serious financial planning and discipline. I do believe that with the correct guidance and attitude from councillors as well as staff members that we will be able to sustain financially and be proud of the objectives set out to be achieved.

We managed during our term of office to adapt to the ever changing environment and to keep this municipality relevant and sustainable by doing more with less.

I want to highlight the key focus areas for the 2014/15 budget process as highlighted in the MFMA Circular 70, namely:

- The Medium Term Budget Policy statement of 2013 notes that over the past four and a half years , government has steer the country through the worst global recession in 70 years and that the South African economy is projected to grow by 2.1 % in 2013 while the GDP growth is expected to reach 3.5% by 2016. Municipalities must act as catalysts for economic growth through creating and enabling environment for investment and other activities that foster job creation.
- Consequently, municipal revenues and cash flows are expected to remain under pressure in 2014/15 and so municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts.
- Municipalities should also pay particular attention to managing revenue effectively and carefully evaluate all spending decisions. Municipalities must implement cost containing measures as approved by Cabinet to eliminate non-priority spending.

- Municipalities must ensure that its procurement processes are prudent, deliver value for money and help to improve service delivery.
- Regulation of a 'Standard Chart of Accounts' (SCOA) for local government was published by the Minister of Finance and the municipality must be compliant by June 2016. The SCOA implementation poses its own challenges in terms of our existing financial system that is the compatibility of the current system, migrating to a new system or to do the necessary system upgrades.
- The following inflation forecasts was taken into consideration when preparing the 2014/15 budgets and MTREF.

Fiscal Year	2012 Actual	2013 Estimate	2014	2015 Forecast	2016 Forecast
CPI Inflation	5.7%	5.9%	5.6%	5.4%	5.4%

- The operating and capital expenditure is in line with the requirements of section 18 of the MFMA.
- The Salary and Wage Collective Agreement was used, to determine the employee related costs which is based on the average CPI for the period 1 February 2013 until 31 January 2014, plus 1 per cent for 2014/15 financial year (with effect of 1 July 2014). Therefore the increases for salaries and wages are as follows:
 2014/15 Financial Year – 6.8 per cent (5.8 per cent plus 1 per cent)
 2015/16 Financial Year – 6.4 per cent (5.4 per cent plus 1 per cent)
 2016/17 Financial Year – 6.4 per cent (5.4 per cent plus 1 per cent)
- Repairs and maintenance of existing assets are been provided for. The infrastructure assets at the resorts are under immense pressure and to renew or upgrade them to an acceptable level will be costly. Tariffs at the resorts are already aligned to other resorts in the region. If the tariffs are been raised unrealistically to fund the necessary upgrading of the resorts, this might have a negative impact on the occupation rates of the resorts.
- The unfunded/unfunded mandates pose an institutional and financial risk to the municipality as substantial amounts of own funding is allocated to non-core functions at the expense of service delivery and this issue needs to be investigated.

The equitable share over the MTREF period grows very slowly and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant. The RSC levy replacement grant only increases with about 3% per year which is not enough to ensure the financial sustainability of this municipality. Our limited resources have compelled the municipality to pursue additional income sources in order to deliver the services in the region.

As we look forward to new year fiscal year we remain conscious of the task at hand and service delivery remains a the key objective of Council.

CAPITAL BUDGET:

PROJECT DESCRIPTION	AMOUNT
Regional Landfill Site	5 800 000
Fire Fighting Vehicles/ Equipment	1 500 000
IT Equipment	1 000 000
Total	8 300 000

The Regional Landfill Site is in the contract compilation phase, before the land is not transferred to Eden, payment cannot be processed.

The Fire Fighting Vehicles are a challenge, in total R11m is needed to replace the critical vehicles which are over their life span and the expenditure spend to repair these vehicles are significant and not cost effective.

OPERATING BUDGET:

It should be noted in view of operation clean audit report (OPCAR), one of the audit queries raised was that the agency function performed by Eden for the roads agency function should form part of the Eden municipal budget, therefore R 106 million has been included in the operating revenue and operating expenditure thus increasing the total of the budget by these amounts, but the net effect on the budget is R0. An increase of 3% was applied to the outer years; this assumption was based on the growth increase in the RSC replacement grant.

Various other expenditure adjustments were required to ensure optimal use of the municipal resources and the execution of the mandate of council to enhance operational activities. The operating expenditure budget for Eden amounts to R 306 313 m.

Council has appointed a service provider, INCA, to assist with the compilation of a Long-term financial and feasibility plan. This project was funded with an allocation received from Provincial Treasury.

INCA proposals

The Management of Eden District Municipality has taken several steps to address the matter of long term viability, with the emphasis not solely placed on financial viability. The investigation initiated by the Management resulted in a Turn Around Strategy being adopted by the Council that informed the 5-year IDP approved at the same time. At time of concluding this Independent Financial Assessment it can be concluded that several of these actions have yielded good results and have positively attributed to longer term viability and to a large degree to the internal understanding of the situation at hand. Initiatives on the table at present that may have a positive influence on specifically financial viability include the following. It is imperative to the success of the following that Eden District Municipality consider the financial viability, the human resources required as well as the long term benefits thereof:

• Mossel Bay Regional Landfill Site is a project that has been considered through following of a comprehensive due diligence process that has weighed all of the alternative scenarios taking into consideration a multitude of aspects for consideration. From the due diligence it is concluded that the project is considered financially viable on a Public Private Build Operate Transfer turnkey basis providing that the project term spans a minimum of ten years. The recommendation that a longer term could benefit the local municipalities by reducing the costs to each entity should be considered. Under such a model the technical, operational and some of the financial risks will be transferred to the private party.

The proposed development still needs to cross several goal posts before implementation including the obtaining of licenses, buy in of all local municipalities and the commencement of PPP and procurement processes. Should all of these goal posts be achieved it remains Eden DM's greatest risk that the procured service provider could fail to operate the site as per the contractual agreement to be entered into.

It is anticipated that Eden DM will generate an administrative fee from the project to at a minimum cover the costs of administrating the project. It would be beneficial should Eden DM be able to negotiate a fee at which it could recover more than only its expenses which could add to additional revenue generation. Compensation for staff costs should also include the provisions for their employee benefits.

After the initial 10 or 15 year project term, the large capital investment cost of about R 156.84 million will have been settled and the capital infrastructure transferred to Eden DM. Future capital lay out under a new PPP contract should be lower than initial costs which may cater for an increased profit sharing between the contractor and Eden DM which may in years to come benefit the revenue streams of Eden DM. In the short term this is however not a significant contributor.

- Review of Investment Property Portfolio with a review of terms of rental/lease agreements. Eden District Municipality has 240 properties listed on its investment register; hereof 22 are rented in lease agreements. Initial indications from management list an additional 60 properties that have the potential to earn lease income that need to be assessed. Should Eden DM be able to lease properties on commercial terms this source may provide increased revenue for the institution. (There is however a challenge with regards to the ownership of the properties that is being investigated and will be reported to council when the investigation is concluded.)
- The consideration to become a Water Service Provider will need to be well considered given that the Local Municipalities already provide this service independently. However given the regional concern regarding water the merits of regionalizing the function should be considered. This will require stakeholder interaction and agreement on the potential way forward. (Consideration must be given to the future cost of repairing and maintaining the infrastructure, as the cost could outweigh the benefits.)
- The reasons for the introduction of new levies will need careful consideration
- Provision of Shared Services on behalf of Local Municipalities will require buy in from all and past experiences in this regard should be considered.
- The identified core function of the District municipality relating to Environmental Management Planning (NEMA) and Local Tourism needs to be specifically considered given the development initiatives of alternatives energy sources in the Eden region and its impact on property values and future income to be generated from increased clean tourist activities.
- Eden District Municipality is presently in the development of a Multi-Year Strategic Plan that will shortly be tabled to Council for their consideration. The outcomes thereof need to be aligned to a financial strategy to ensure the soundness thereof.

It should be noted that the surplus declines annually (operating projects from own funds are excluded from the outer budget years) and alternative strategies to increase revenue are currently being investigated by the Municipal Manager and CFO together with Provincial Treasury and with the other district municipalities of the Western Cape.

I would therefore like to recommend that council approve the following resolutions:

(1) That the annual budget of Eden District Municipality for the financial year 2014/2015 as set out in the schedules contained in Section 4 or Annexure A be approved:

- (i) Table A1 Consolidated Budget Summary;
- (ii) Table A2 Consolidated Budget Financial Performance (by standard classification);
- (iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);
- (iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
- (v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
- (vi) Table A6 Consolidated Budget Financial Position;
- (vii) Table A7 Consolidated Budget Cash Flows
- (viii) Table A8 Consolidated Cash backed reserves/ accumulated surplus
- (ix) Table A9 Consolidated Asset Management
- (x) Table A10 Consolidated basic service delivery measurement

(2) That council approves the Operating Revenue Budget of R 308,817m.

(3) That council approves the Operating Expenditure budget of R 306, 313m.

(4) That council approves the Capital budget of R 8,3m.

(5) That council take note that R 106 000 m Operating income and expenditure as approved by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 3.

(6) That council approves and adopts the tariffs for all services. (Annexure B)

(7) That council approves the budget related policies and by-laws, namely

Budget Policy (Annexure C)

Tariff Policy and By – Law (Annexure D)

Credit Control and Debt Collection Policy and By- Law (Annexure E)

Cash and Investment Policy (Annexure F)

Supply Chain Mangement Policy (Annexure G)
 Asset Mangement Policy (Annexure H)

SECTION 2 – RESOLUTIONS

Municipal Financial Management Act, 56 of 2003 - SECTION 16 & 17 Municipal budgets.

These are the resolutions being presented to Council in terms of Municipal Finance Management Act, 56 of 2003 on the annual budget and related information.

- (1) That the annual budget of Eden District Municipality for the financial year 2014/2015 as set out in the schedules contained in Section 4 or Annexure A be approved:
 - (i) Table A1 Consolidated Budget Summary;
 - (ii) Table A2 Consolidated Budget Financial Performance (by standard classification);
 - (iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);
 - (iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
 - (v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
 - (vi) Table A6 Consolidated Budget Financial Position;
 - (vii) Table A7 Consolidated Budget Cash Flows
 - (viii) Table A8 Consolidated Cash backed reserves/ accumulated surplus
 - (ix) Table A9 Consolidated Asset Management
 - (x) Table A10 Consolidated basic service delivery measurement

- (2) That council approves the Operating Revenue Budget of R 308,817m.
- (3) That council approves the Operating Expenditure budget of R 306, 313m.
- (4) That council approves the Capital budget of R 8,3m.
- (5) That council take note that R 106 000 m Operating income and expendidure as approve by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 3.
- (6) That council approves and adopts the tariffs for all services. (Annexure B)

- (7) That council approves the budget related policies and by –laws, namely
- Budget Policy (Annexure C)
 - Tariff Policy and By – Law (Annexure D)
 - Credit Control and Debt Collectin Policy and By- Law (Annexure E)
 - Cash and Investment Policy (Annexure F)
 - Supply Chain Mangement Policy (Annexure G)
 - Asset Mangement Policy (Annexure H)

Section 3 – Executive Summary

3.1 Introduction

This budget report is tabled in terms of the Municipal Finance Management Act, 56 of 2003 and the Municipal Budget and Reporting Regulations, dated 17 April 2009.

Municipal Finance Management Act, 56 of 2003

Article 16(1) The council of a municipality must for each financial year approve annual budget before the start of that financial year.

Article 17(1) An annual budget must be in a prescribed format.

Municipal Budget and Reporting Regulations, 17 April 2009

14) Tabling of annual budgets in municipal councils

14(1) An annual budget and supporting documentation tabled in a municipal council in terms of sections 16(2) and 17 (3) of the Act must-

- (a) Be in a format in which it will eventually be approved by the council; and*
- (b) Be credible and realistic such that it is capable of being approved and implemented as tabled*

9) Tabling of annual

The annual budget and supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

3.2 Annual Budget 2014/2015 MTREF:

Operating Budget

The annual operating budget for the financial year 2014/2015 MTREF period:

ANNUAL BUDGET 2014/2015 MTREF:

TOTAL

DESCRIPTION	2014/2015 (R'000)	2015/2016 (R'000)	2016/2017 (R'000)
Income	308 817	328 284	319 584
Expenditure	306 313	328 284	319 582
Surplus / (Deficit)	2 504	0	2

2014/2015 MTREF:

ROADS AGENCY FUNCTION

DESCRIPTION	2014/2015 (R'000)	2015/2016 (R'000)	2016/2017 (R'000)
Income	(106 000)	(109 180)	(112 455)
Expenditure	106 000	109 180	112 455
Surplus / Deficit	0	0	0

It should be noted in view of operation clean audit report (OPCAR), one of the audit queries raised was that the agency function performed by Eden for the roads agency function had to be included in the budget, therefore R 106m has been included in the operating revenue and operating expenditure thus increasing the total of the operating budget by these amounts, but the net effect on the budget is R0.

It should further be noted that the surplus declines annually (operating projects from own funds are excluded from the outer budget years) and alternative strategies to increase revenue must be investigated and cost cutting measures identified.

The Proposed Annual budget resulted in a surplus of R2 504m. (It should be noted that items on the capital budget are funded from the surplus, thus the actual surplus after deducting the capital items are R 4 000)

Operating Expenditure:

EXPENDITURE	2013/2014	2014/2015	2015/2016	2016/2017
Employee related cost	90 395 920.01	95 117 400.45	101 204 914.08	107 682 028.58
Councillor remuneration	6 968 824.00	7 705 275.00	8 321 697.00	8 987 432.76
Bad Debts	650 000.00	800 000.00	600 000.00	500 000.00
Depreciation	8 135 840.26	8 322 031.37	8 77 421.06	8 77 421.06
Repairs and maintenance	6 202 106.37	4 692 560.96	4 945 959.26	5 213 041.06
Interest	484 840.00	530 000.00	530 000.00	530 000.00
Contracted services	10 930 389.60	9 975 302.64	11 615 163.89	10 936 003.53
Grant projects	13 892 068.30	36 253 400.00	46 249 000.00	27 203 000.00
Own fund projects	3 508 500.00	3 429 580.00	1 406 765	1 219 230.31
General expenses	24 017 371.51	23 534 806.85	24 219 496.19	25 213 228.99
Contribution	2 183 455.73	4 523 500.00	5 3/9 098.00	5 551 183.53
Actuarial loss	6 224 001.75	5 429 176.75	5 860 411.00	5 860 411.00
ROADS AGENCY FUNCTION		106 000 000.00	109 180 000.00	112 455 400.00
TOTAL EXPENDITURE	173 593 317.53	308 313 034.03	328 283 925.48	319 582380.81

- **Employee related cost:**

The Salary and Wage Collective Agreement was used, to determine the employee related costs which is based on the average CPI for the period 1 February 2013 until 31 January 2014, plus 1 per cent for 2014/15 financial year (with effect of 1 July 2014). Therefore the increases for salaries and wages are as follows:

- 2014/15 Financial Year – 6.8 per cent (5.8 per cent plus 1 per cent)
- 2015/16 Financial Year – 6.4 per cent (5.4 per cent plus 1 per cent)
- 2016/17 Financial Year – 6.4 per cent (5.4 per cent plus 1 per cent)

Vacant positions have been budgeted for 10 months. The list of vacancies were reviewed by management and non-critical vacancies have not been included in the budget.

- **Councillor Remuneration:**

Councillor remuneration was budgeted on a grade 4 and adjusted with the ordinary annual increase.

- **Bad Debts**

It is envisaged once the adjusted microstructure is approved and additional capacity is allocated to the debtor section bad debts will decrease as one of the main functions of this position will be debt

collection. Currently there is only one staff member in the debtor section and debt collection procedures to be followed are a challenge due to capacity constraints.

- **Depreciation, contribution and actuarial losses**

These are GRAP related expenditure which must be provided annually for in the financial statements as per the relevant GRAP accounting standards.

- **Repairs and Maintenance**

Maintenance for assets are been budgeted for to ensure that repairs and maintenance can be done timeously so that the useful life of the assets can be lengthen, instead of buying new equipment. The maintenance of council equipment should be done regularly because replacing of the current assets with new purchases will be very costly for the municipality on the long term.

Aurecon was appointed to compile a maintenance plan for the buildings. A fleet maintenance plan is being compiled by the firefighting section. These plans will prioritize how the funding for repairs and maintenance should be spend and during which financial period.

- **Interest paid**

It is not envisioned that any new loans will be taken up.

- **Contracted Services**

Included under the contracted services are the contract appointments in the fire fighting section.

- **Other Operating Projects funded from own funds – R 3, 429,580**

These projects are funded from own funds:

PROJECT DESCRIPTION	AMOUNT
MOU Implementation	21 120.00
Article 78 Investigation Phase 3	182 000.00
Special Studies	60 000.00
Records Clean-up	80 000.00
Emergency Preparedness	290 000.00
Education Forum	30 000.00
Learnerships	100 000.00
External Bursaries	10 000.00
Long Service Certificates	1 097 500.00
Enterprise Licence Agreement	422 000.00
Bulk Water-Augmentation Feasibility Studies	36 960.00
Integrated Waste Management Plan	500 000
Rural Development	500 000
Tourism/ District Economic Development	500 000
Total	3 429 580.00

Detailed business/project plans must be compiled for each project before commencement of the particular project.

- **Grant Allocations**

Section	English	2014/2015
Executive and Council	EPWP Programme	1 000 000
Executive and Council	Municipal Disaster Recovery - Municipalities	27 432 000
Finance	Finance Management Grant	1 250 000
Finance	MSIG	934 000
Human Resources	R/O: Regional Task Unit	290 400
Road Transport	Integrated Transport Planning	900 000
Bulk Water Planning	RBIG & DBSA Grant	2 500 000
Roads Transport	Rural Roads Asset Management Systems	1 947 000
		36 253 400

- **Roads agency expenditure**

Refer to previous section where this item was discussed in detail.

Operating Revenue:

INCOME	2013/2014	2014/2015	2015/2016	2016/2017
EQS - RSC Levies grant	-129 669 000.00	-134 097 000.00	138 980 000.00	-142 322 000.00
Rental of Facilities and Equipment	-1 247 527.00	2 356 866.91	-2 465 500.00	-3 614 783.00
Interest earned external investments	-2 600 635.24	-4 500 000.00	-4 743 000 .00	-4 999 122.00
Government Grant and subsidies	-18 904 635.30	-36 253 400.00	-46 249 000.00	-27 205 000.00
Income Agency services	-11 279 578.19	-12 670 923.79	-13 355 153.67	-14 076 331.97
Contributions municipalities	-1 555 986.75	-2 132 400.27	-1 941 889.89	-2 046 751.
Contributions municipalities & products	-39 125.00	-35 000.00	-36 890.00	-38 862.06
Sundry income	-8 479 748.94	- 9 147 071.83	9 641 013.71	11 021 628.45
Public contribution and donated PPE	-1 047 500.00	-1 624 219.00	-1 /11 926.83	-1 804 370.87
ROADS AGENCY FUNCTION		-106 000 000.00	-109 180 000.00	-112 455 400.00
TOTAL INCOME	-174 823 736.41	-308 816 881.80	-328 284 374.10	-319 584 270.40

- **RSC Replacement Grant**

The equitable share over the MTREF period grows very slowly and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant. The RSC levy replacement grant only increases with about 3% per year which is not enough to ensure the financial sustainability of this municipality. Our limited resources have compelled the municipality to pursue additional income sources in order to deliver the services in the region and this remains a challenge as we have limited own income sources.

- **Rental of facilities and equipment**

This is rental from properties and resorts. It is envisioned with the establishment of the property task team and the turnaround strategy that is being compiled, that in 2016/2017 an additional R1m can be generated from rental of properties. For 2014/2015 an additional R 575 000 has been included for rental from facilities based on calculations performed by the property section.

- **Interest earned**

Interest earned - a conservative approach was followed in calculating the interest earned due to the volatile economy. The interest income has been increased based on the actual interest received for the 2013/2014 financial year.

- **Government Grants**

Section	English	2014/2015
Executive and Council	EPWP Programme	1 000 000
Executive and Council	Municipal Disaster Recovery - Municipalities	27 432 000
Finance	Finance Management Grant	1 250 000
Finance	MSIG	934 000
Human Resources	R/O: Regional Task Unit	290 400
Road Transport	Integrated Transport Planning	900 000
Bulk Water Planning	RBIG & DBSA Grant	2 500 000
Roads Transport	Rural Roads Asset Management Systems	1 947 000
		36 253 400

- **Income from Agency services**

Included under this item is the administration fee received for performing the roads function on behalf of the Department of Transport.

- **Sundry income**

Included under this item is the income from resorts. A resort task team has been established and with the turnaround strategies compiled it is envisioned that in 2016/2017 an additional R 860 000 can be generated from resorts. For 2014/2015 an additional R 600 000 has been included in the budget, this is based on the actual figures for current and prior financial periods taking into account the tariff increases.

- **Roads Agency Function**

As mentioned previously, R 106,000 m of the Roads agency function has been included in the operating revenue budget.

Operating Surplus:

	2013/2014	2014/2015	2015/2016	2016/2017
SURPLUS / (DEFICIT)	1 230 418.89	2 503 847.78	448.62	1 889.49

This table indicates the decline in the surplus over the next three financial years. No operating projects from own funds have been included in the outer years and no funding is available for the capital budget for the outer years.

It is a concern the decline in the surplus and it is imperative that additional revenue sources must be identified for district municipalities as well as investigating further cost cutting measures.

Capital Budget

The annual capital budget for the financial year 2014/2015 MTREF period is as follow:

PROJECT DESCRIPTION	AMOUNT
Regional Landfill Site	5 800 000
Fire Fighting Vehicles/ Equipment	1 500 000
IT Equipment	1 000 000
Total	8 300 000

- **Regional Landfill Site**

The project of purchase of the land for the regional landfill site is in the contract phase. The land must first be transferred into the name of Eden District Municipality before payment can be processed. It is envisaged that the transfer will be finalized in July/August 2014.

- **Fire Fighting Vehicles**

The fire fighting vehicles need to be replaced due to its age and usage. The vehicles reached a stage whereby the repair and maintenance on the vehicles become exorbitant which leaves council with no other option than to replace such vehicles. The replacement cost to replace the crucial fire fighting vehicles will amount to about R 11 million which cannot be financed in one year.

Therefore the options to replace the fleet will be through leases or out of own funds which is current the cost effective route to follow, the firefighting section are investigating the best option and will prepare a report with their findings. An amount of R 1.5 million has been included in the budget to finance the replacement of the fire fighting vehicles.

- An allocation of R1m for IT Equipment have been included in the budget, as there are numerous replacement of personnel equipment that is needed, these equipment are at the stage where further maintenance cannot be performed on the items and these tools of the trade are needed to ensure effective service delivery and needs to be replaced.

3.3 Provision of basic services

The municipality as a category C municipality do not deliver basic services in respect of the following:

- Provision of Water services
- Provision of sanitation services
- Provision of refuse
- Provision of electricity

Service that is delivered by the municipality that is essential to the communities of the Eden region is the following:

- Eden plays a critical role in the delivery of Fire services in the area. This is supported by the fact that a number of service delivery agreements is in place with various local municipalities to ensure delivery of fire services within their areas and allocated as their functions.

The municipality currently have agreements in place with the following municipalities

- Hessequa Municipality (Currently discussions are taking place as Hessequa Municipality will possibly deliver this function in the future themselves.)
- George Municipality

- The municipality is in process with negotiations with Kannaland Municipality regarding the rendering of firefighting services.
- Eden also has an Air Quality service level agreement with the municipality of Hessequa Municipality
- Disaster Management and ensuring that a collective effort is implemented is also a key function performed by the municipality. In this regard the municipality currently have agreements in place with Mosselbay Municipality to assist in the delivery of this service within its area.
- The provision of Environmental Health practitioners is another key function performed by the district. With the food scarcity crises and the impact that drought has on the provision of food security the impact of the performing of this function is of critical importance.

The municipal budget is to ensure the provision of these services can continue on an uninterrupted basis within these municipal areas.

3.4 SDBIP and MTREF financial sustainability

The budget that's been tabled is a cash backed budget for the 2014/2015 MTREF period and the municipality complies with the Municipal Management Finance Act (MFMA). The financial sustainability for us as a district municipality is challenging due to the limited revenue sources but Council together with Provincial Government and other district municipalities in the Western Cape are investigating ways for extra revenue sources.

A district municipality task team for the Western Cape was established. Three meetings have taken place from establishment. One of the main challenges is the service level agreement with Department of Transport that needs to be revised to clearly define each party's roles and responsibilities as well as the type of service (agency service). Accounting treatment of transactions is another issue that is being addressed by the task team.

The Municipal Service Delivery and Budget Implementation Plan (SDBIP) is complete to enhance council's ability to measure the impact of the budget on the municipal performance in terms of service delivery and to ensure that the municipality will deliver on its promise to ensure delivery of services to its communities.

3.5 High Level Summary of Budget

EXPENDITURE	2013/2014	2014/2015	2015/2016	2016/2017
Employee related cost	90 395 920.01	95 117 400.45	101 204 914.08	107 682 028.58
Councillor remuneration	6 968 824.00	7 705 275.00	8 321 697.00	8 987 432.76
Bad Debts	650 000.00	800 000.00	600 000.00	500 000.00
Depreciation	8 135 840.26	8 322 031.37	8 77 421.06	8 77 421.06
Repairs and maintenance	6 202 106.37	4 692 560.96	4 945 959.26	5 213 041.06
Interest	484 840.00	530 000.00	530 000.00	530 000.00
Contracted services	10 930 389.60	9 975 302.64	11 615 163.89	10 936 003.53
Grant projects	13 892 068.30	36 253 400.00	46 249 000.00	27 203 000.00
Own fund projects	3 508 500.00	3 429 500.00	1 406 765	1 219 230.31
General expenses	24 017 371.51	23 534 806.85	24 219 496.19	25 213 228.99
Contribution	2 183 455.73	4 523 500.00	5 379 098.00	5 551 183.53
Actuarial loss	6 224 001.75	5 429 176.75	5 860 411.00	5 860 411.00
ROADS AGENCY FUNCTION		106 000 000.00	109 180 000.00	112 455 400.00
TOTAL EXPENDITURE	173 593 317.53	308 313 034.03	328 283 925.48	319 582380.81

Overall analysis of the table produces the following: (Refer to Section 3.2 of this report for additional information)

EMPLOYEE RELATED COST

- Various vacancies have been included in the budget after various consultation meetings with the Executive Management Team; various vacancies have been identified not to be included in the budget. Vacancies have been budgeted for 10 months.
- The salary budget was compiled by using the January 2014 actual salary figures together with identified vacancies. The percentage increase in the salary budget for 2014/15 was, 6.8% and 6.4 % for 2015/16 and 2016/17 respectively as prescribed in circular 70 issued by National Treasury.

The List of Budgeted vacancies provided for is as follows:

NAME AND SURNAME	COST CENTRE	DEPARTMENT	SECTION	OCCUPATION
OFFICE OF THE MUNICIPAL MANAGER				
VACANT - MULLER	10121	MUNICIPAL MANAGER	INTERNAL AUDIT	INTERNAL AUDITOR ASSISTANT
FINANCIAL SERVICES				
VACANCY	101202	FINANCE	DATA STORES / ASSET / SCM	BUYER
VACANT - STANDER	101204	FINANCE	AFS	DUTY MANAGER AFS
SUPPORT SERVICES				
VACANCY	101004	SUPPORT SERVICES	OFFICE OF THE SPEAKER	PERSONAL ASSISTANT - SPEAKER
VACANT - BH BARENS	101307	SUPPORT SERVICES	IT	NETWORK AND PC ADMIN (BH BARENS)
VACANT - J PRITORUS	101310	SUPPORT SERVICES	LEGAL SERVICES	ADMINISTRATIVE OFFICER CONTRACT MANAGEMENT
VACANT - AKORBERG	101405	SUPPORT SERVICES	STRATEGIC SUPPORT SERVICES	TOURISM OFFICER ADMIN
VACANCY	102205	SUPPORT SERVICES	RESORTS - SPA	HANDYMAN
VACANCY	102203	SUPPORT SERVICES	VICBAY CAMPING SITE	SUPERVISOR
MANAGEMENT SERVICES				
VACANCY	101601	MANAGEMENT SERVICES	FIRE FIGHTING	JNR FIRE FIGHTER
VACANCY	101601	MANAGEMENT SERVICES	FIRE FIGHTING	FIRE CHIEF
VACANCY	101601	MANAGEMENT SERVICES	FIRE FIGHTING	JNR FIRE FIGHTER
VACANCY	101601	MANAGEMENT SERVICES	FIRE FIGHTING	JNR FIRE FIGHTER
VACANCY	101601	MANAGEMENT SERVICES	FIRE FIGHTING	LEARNER/JNR FIRE FIGHTER
OFFICE OF THE MUNICIPAL MANAGER				
VACANCY	10121	MUNICIPAL MANAGER	INTERNAL AUDIT	RISK OFFICER
FINANCIAL SERVICES				
VACANCY	101202	FINANCE	BTO / EXPENDITURE / INCOME	CHIEF ACCOUNTANT CREDITORS
VACANCY	101204	FINANCE	AFS	CHIEF ACCOUNTANT AFS
SUPPORT SERVICES				
VACANCY	10140	SUPPORT SERVICES	STRATEGIC SUPPORT SERVICES	MANAGER STRATEGIC SERVICES
VACANCY	102205	SUPPORT SERVICES	RESORTS - SPA	RESORT ASSISTANT
VACANCY	102205	SUPPORT SERVICES	RESORTS - SPA	RESORT ASSISTANT
MANAGEMENT SERVICES				
VACANCY	101403	MANAGEMENT SERVICES	REGIONAL DEVELOPMENT	SUPERINTENDENT MAINTENANCE
VACANCY	101804	MANAGEMENT SERVICES	MHS KLEIN KAROO	ENVIRONMENTAL HEALTH PRACTITIONER
VACANCY	101803	MANAGEMENT SERVICES	MHS GEORGE	ENVIRONMENTAL HEALTH PRACTITIONER
VACANCY	102203	SUPPORT SERVICES	VICBAY CAMPING SITE	CARETAKER
VACANCY	102205	SUPPORT SERVICES	RESORTS	SPRINKLER RESORTS
VACANT - CONRAGH	103602	MANAGEMENT SERVICES	AIR QUALITY CONTROL	CONTRACT APPOINTMENT

Note:

- The organogram is in the process of being reviewed and submitted to council for approval. The vacancies were reviewed and the non- critical vacancies were taken off and not budgeted for.

REPAIRS AND MAINTENANCE

- The function of Repairs and Maintenance is stream lined and moved to the Regional Planning section who will execute all repairs and maintenance for the municipality's assets and equipment.
- Repairs and maintenance should be done timeously in order to lengthen the useful life of assets and equipment
- Repairs and maintenance for the different buildings of council as well as for the different resorts are included in the budget. The maintenance of council assets should be done regularly because replacement of the current assets with new assets will be very costly for the municipality on the long run.

CONTRACTED SERVICES

- The line item for contracted service will be significant less than that of the previous financial year due to the Work for Water Project that will be performed by Provincial Government.
- Contract workers employed by the fire fighting section are included under contracted services.
- The payment for aerial fire fighting assistance is also included under this line item.

GRANT PROJECTS

- Grants projected are projects funded from National and Provincial Government departments and whose funding has been promulgated in the National or Provincial gazettes.

- Currently council receive funds in terms of the following grants:
 - LG Equitable Share (RSC replacement grant)
 - Financial Management Grant (FMG)
 - Municipal Systems Improvement Grant (MSIG)
 - Expanded Public Works Program (EPWP)
 - Integrated Transport Planning
 - Municipal Disaster Recovery Grant
 - Regional Bulk Infrastructure Grant (RBIG)

- **Grant funded projects:**

Section	English	2014/2015
Executive and Council	EPWP Programme	1 000 000
Executive and Council	Municipal Disaster Recovery - Municipalities	27 432 000
Finance	Finance Management Grant	1 250 000
Finance	MSIG	934 000
Human Resources	R/O: Regional Task Unit	290 400
Road Transport	Integrated Transport Planning	900 000
Bulk Water Planning	RBIG & DBSA Grant	2 500 000
Roads Transport	Rural Roads Asset Management Systems	1 947 000
		36 253 400

GENERAL EXPENSES

During the month of April 2014 various engagements with the different line managers were held with Finance and the Management Team. During this engagement various cost cutting measures was proposed and included in the Annual Budget.

Additional budget request was also considered and included where necessary.

The net effect was a reduction in General expenses in line with the vision of council of ensuring sustainability.

INTEREST

A conservative approach was used for the calculation of the interest due to the volatile economy. No new loans will be taken up in the next financial year.

CONTRIBUTIONS / ACTUARIAL LOSS

This item is required in terms of GRAP (Generally Recognised Accounting Practices). These are non-cash items and the calculation of these expenses is performed at year end with the compilation of the Annual Financial Statement at 30 June. These calculations are performed by an independent actuary and this calculation is based on various factors.

OPERATING REVENUE BUDGET (Refer to Section 3.2 for more detail)

INCOME	2013/2014	2014/2015	2015/2016	2016/2017
EQS - RSC Levies grant	-129 669 000.00	-134 097 000.00	-138 960 000.00	-142 322 000.00
Rental of Facilities and Equipment	-1 247 527.00	-2 356 866.91	-2 465 500.00	-3 614 783.00
Interest earned external investments	-2 600 635.24	-4 500 000.00	-4 743 000.00	4 999 122.00
Government Grant and subsidies	-18 904 635.30	-36 253 400.00	-46 249 000.00	-27 205 000.00
Income Agency services	-11 279 578.19	-12 670 923.79	-13 355 153.67	-14 076 331.97
Contributions municipalities	-1 555 986.75	-2 132 400.27	-1 941 889.89	-2 046 751.00
Contributions municipalities & products	-39 125.00	-35 000.00	-36 890.00	38 882.06
Sundry income	-8 479 748.94	-9 147 071.83	9 641 013.71	11 021 628.45
Public contribution and donated PPE	-1 047 500.00	-1 624 219.00	-1 711 926.83	-1 804 370.87
ROADS AGENCY FUNCTION		-106 000 000.00	-109 180 000.00	-112 455 400.00
TOTAL INCOME	-174 823 736.41	-308 816 881.80	-328 284 374.10	-319 584 270.40

As mentioned previously, R 106,000 m of the Roads agency function has been included in the operating revenue budget.

- Interest earned – a conservative approach was followed in calculating the interest earned due to the volatile economy.

➤ **Rental of facilities an Equipment**

The Property Task team envisage that the income generated from properties will increase in 2016/2017 with an additional R 1 m and that of the resorts with an additional R 860 000.00 due to the implementation of the turnaround strategy.

Section 4 – Annual Budget Tables

DC4 Eden - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates	1 444	-	-	-	-	-	-	-	-	-
Service charges	10 073	-	-	-	-	-	-	-	-	-
Investment revenue	2 853	2 050	3 433	2 387	2 501	2 631	2 631	4 502	4 743	4 959
Transfers recognised - non-current	138 940	128 544	136 982	133 413	141 197	141 197	141 197	170 963	166 226	165 627
Other income	26 597	14 406	41 363	40 339	131 930	131 930	131 930	134 257	136 332	145 258
Total Revenue (excluding capital transfers and contributions)	179 735	272 050	282 975	178 403	276 728	276 728	276 728	328 617	328 284	316 684
Employee costs	100 530	143 788	142 531	97 967	146 056	146 056	146 056	155 035	156 290	171 851
Remuneration of councillors	5 453	6 327	6 748	6 564	6 989	6 989	6 989	7 305	8 303	8 987
Depreciation & asset impairment	10 652	9 029	5 161	8 136	8 136	8 136	8 136	8 322	8 771	8 771
Finance charges	1 133	409	743	585	485	485	485	620	530	530
Machinery and equipment	2 972	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	3 144	4 244	4 244	4 244	4 964	3 117	3 216
Other expenditure	82 835	214 375	112 882	63 577	107 683	107 683	107 683	130 635	201 274	195 144
Total Expenditure	203 575	373 922	268 365	175 347	273 782	273 782	273 782	326 313	326 284	316 682
Surplus/(Deficit)	(23 840)	(101 872)	14 610	3 056	1 946	1 946	1 946	2 304	(0)	2
Transfers recognised - capital	18 715	-	11	-	-	-	-	-	-	-
Contributions recognised - capital & contributed	-	-	294	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(5 005)	(101 861)	14 614	3 056	1 946	1 946	1 946	2 304	(0)	2
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 005)	(101 861)	14 614	3 056	1 946	1 946	1 946	2 304	(0)	2
Capital expenditure & funds sources										
Capital expenditure	43 716	515	3 675	6 875	6 935	1 135	1 135	8 320	-	-
Transfers recognised - capital	18 287	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Financially generated funds	27 429	515	3 675	6 875	6 935	1 135	1 135	8 320	-	-
Total sources of capital funds	43 716	515	3 675	6 875	6 935	1 135	1 135	8 320	-	-
Financial position										
Total current assets	46 982	53 618	93 036	10 869	106 281	112 381	112 381	114 854	106 969	152 923
Total non-current assets	651 838	645 550	642 158	626 284	636 136	630 336	630 336	630 762	619 475	606 110
Total current liabilities	69 072	61 775	69 930	45 244	74 736	74 736	74 736	67 633	72 117	72 301
Total non-current liabilities	66 867	67 590	107 060	96 124	112 523	112 623	112 623	117 573	122 755	128 234
Community assets/Equity	542 881	441 000	465 114	548 782	469 060	459 060	459 060	460 569	450 582	460 555
Cash flows										
Net cash from/used in operating	8 182	21 804	29 038	17 953	23 820	23 820	23 820	9 022	19 196	14 050
Net cash from/used in investing	(22 466)	(19 456)	(637)	8 000	(4 401)	1 389	1 389	(5 763)	2 534	2 534
Net cash from/used in financing	(2 714)	(1 846)	989	-	(322)	(622)	(622)	(653)	(750)	(750)
Cash/cash equivalents at the year end	27 143	42 773	72 984	98 878	88 797	94 587	94 587	97 186	117 415	134 163
Cash backing/surplus reconciliation										
Cash and investments available	27 143	42 813	73 025	98 788	89 782	94 592	94 592	97 165	117 619	134 163
Application of cash and investments	19 520	18 021	625	16 998	2 694	2 694	2 694	1 213	3 845	4 744
Balance - surplus (shortfall)	7 666	24 733	72 395	81 790	87 088	91 897	91 897	95 952	113 774	129 420
Asset Management										
Asset register summary (MCA)	523 970	501 772	499 569	239 516	493 373	493 673	493 651	430 561	484 779	475 008
Depreciation & asset impairment	10 652	9 029	5 161	8 136	8 136	8 136	8 136	8 322	8 771	8 771
Renewal of Fixing Assets	-	-	286	258	15	15	15	1 507	-	-
Residual Maintenance	5 832	2 337	2 967	4 441	6 046	6 045	4 728	4 728	4 983	5 757
Fee services										
Cost of free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Streetlights/saw traps	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-

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

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
<i>Governance and administration</i>		180 798	145 920	167 238	171 640	170 532	170 532	198 577	212 561	199 372
Executive and council		167 458	145 920	168 330	170 528	169 420	169 420	195 274	211 138	197 925
Budget and treasury office		27	-	7	-	-	-	-	-	-
Corporate services		13 313	-	902	1 112	1 112	1 112	1 302	1 312	1 447
<i>Community and public safety</i>		5 406	4 657	5 009	4 713	5 122	5 122	6 024	6 316	7 517
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		4 982	4 526	4 378	4 553	4 952	4 952	5 855	6 137	7 529
Public safety		-	-	-	-	-	-	-	-	-
Housing		378	-	-	-	-	-	-	-	-
Health		36	131	131	160	160	160	169	178	188
<i>Economic and environmental services</i>		1 243	121 287	110 802	50	99 994	99 994	106 132	109 319	112 602
Planning and development		20	333	17	-	-	-	-	-	-
Food transport		1 205	120 749	110 066	-	99 999	99 999	106 000	109 160	112 455
Environmental protection		17	205	485	50	125	125	132	136	147
<i>Trading services</i>		11 240	-	312	-	80	80	84	89	94
Electricity		8 335	-	-	-	-	-	-	-	-
Water		1 719	-	-	-	-	-	-	-	-
Waste water management		751	-	-	-	-	-	-	-	-
Waste management		452	-	312	-	80	80	84	89	94
Other	4	-	-	4	-	-	-	-	-	-
Total Revenue - Standard	2	198 685	271 864	283 165	176 403	275 728	275 728	308 817	328 284	319 584
Expenditure - Standard										
<i>Governance and administration</i>		102 284	180 319	88 209	92 559	90 585	90 585	118 640	115 051	98 342
Executive and council		51 892	137 431	60 293	46 328	47 138	47 138	65 330	61 037	41 772
Budget and treasury office		14 464	16 370	15 380	18 254	18 295	18 295	22 955	24 057	25 017
Corporate services		35 929	24 518	22 536	28 276	27 182	27 182	29 554	29 053	31 554
<i>Community and public safety</i>		62 306	55 637	57 155	60 970	61 059	61 059	64 863	69 218	71 793
Community and social services		8 585	4 091	3 378	2 940	2 312	2 312	2 418	2 549	2 710
Sport and recreation		9 404	8 030	7 414	8 008	8 305	8 305	9 198	10 353	10 470
Public safety		20 441	21 422	23 508	25 603	29 839	29 839	25 181	28 210	28 234
Housing		-	-	-	-	-	-	-	-	-
Health		23 875	22 063	22 855	24 414	23 604	23 604	27 466	28 106	29 877
<i>Economic and environmental services</i>		22 449	134 228	119 383	17 457	116 621	116 621	116 635	120 567	124 428
Planning and development		13 334	5 874	5 642	6 042	7 353	7 353	5 307	5 632	5 976
Food transport		7 167	121 347	110 066	1 152	101 020	101 020	108 891	112 410	115 757
Environmental protection		1 948	3 007	3 644	13 263	8 272	8 272	2 456	2 528	2 683
<i>Trading services</i>		12 500	1 895	2 219	3 013	4 391	4 391	5 070	22 276	23 777
Electricity		4 271	32	-	-	-	-	-	-	-
Water		2 277	0	86	535	2 074	2 074	3 708	21 066	27 512
Waste water management		1 454	3	4	456	11	11	-	-	-
Waste management		4 496	1 860	2 148	2 049	2 305	2 305	1 957	1 190	1 235
Other	4	4 152	1 665	1 086	1 050	1 126	1 126	1 105	1 172	1 245
Total Expenditure - Standard	3	203 692	373 744	268 051	175 047	273 782	273 782	306 313	328 285	319 582
Surplus/(Deficit) for the year		(5 006)	(101 880)	15 114	1 356	1 945	1 945	2 504	(1)	2

DC4 Eden - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote										
Vote 1 - Executive and Council	1	167 835	145 920	168 330	170 528	169 420	169 420	195 274	211 188	167 928
Vote 2 - Budget and Treasury Office		27	-	7	-	-	-	-	-	-
Vote 3 - Corporate Services		13 313	-	902	1 112	1 112	1 112	1 302	1 372	1 447
Vote 4 - Planning and Development		20	333	21	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		36	131	131	160	160	160	169	178	188
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		4 932	4 526	4 978	4 553	4 962	4 962	5 855	6 137	7 328
Vote 9 - Waste Management		462	-	312	-	80	80	64	65	94
Vote 10 - Road Transport		1 206	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		73	-	-	-	-	-	-	-	-
Vote 12 - Water		1 719	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		17	205	488	50	126	126	130	139	147
Vote 14 - Roads Agency Function		-	20 749	110 096	-	99 869	99 869	106 000	109 180	112 455
Vote 15 - Electricity		8 338	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	198 685	271 664	283 165	176 403	275 728	275 728	308 817	328 284	319 584
Expenditure by Vote to be appropriated										
Vote 1 - Executive and Council	1	50 755	136 390	48 955	44 270	45 505	45 505	60 639	59 244	39 878
Vote 2 - Budget and Treasury Office		15 600	19 411	15 419	20 312	17 928	17 928	24 695	25 902	26 617
Vote 3 - Corporate Services		35 929	24 518	22 836	26 276	27 152	27 152	29 354	29 353	31 554
Vote 4 - Planning and Development		17 486	11 539	6 728	7 099	8 456	8 456	6 979	6 904	7 230
Vote 5 - Public Safety		20 441	21 422	23 508	25 608	26 539	26 539	25 181	25 210	25 254
Vote 6 - Health		23 875	22 093	22 856	24 414	23 504	23 504	27 468	28 106	29 877
Vote 7 - Community and Social Services		8 695	4 651	3 578	2 943	2 512	2 512	2 918	2 546	2 710
Vote 8 - Sport and Recreation		9 404	8 030	7 414	8 008	9 305	9 305	9 742	10 254	10 910
Vote 9 - Waste Management		4 439	1 860	2 148	2 049	2 305	2 305	1 362	1 193	1 755
Vote 10 - Road Transport		7 167	598	-	1 152	1 162	1 162	2 561	3 233	3 311
Vote 11 - Waste Water Management		1 454	3	4	456	11	11	-	-	-
Vote 12 - Water		2 277	0	95	505	2 074	2 074	3 738	21 385	22 612
Vote 13 - Environmental Protection		1 948	3 307	3 644	10 263	8 272	8 272	2 456	2 528	2 693
Vote 14 - Roads Agency Function		-	120 749	110 096	-	99 869	99 869	106 000	109 180	112 455
Vote 15 - Electricity		4 271	32	-	-	-	-	-	-	-
Total Expenditure by Vote	2	283 692	373 744	268 051	175 947	273 782	273 782	306 315	328 284	319 585
Surplus/(Deficit) for the year	2	(5 006)	(101 880)	15 114	1 355	1 945	1 945	2 502	0	(1)

DC4 Eden - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Revenue By Source											
Property rates	2	1 444	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	8 148	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	1 167	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	445	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	250	-	-	-	-	-	-	-	-	-
Service charges - other	2	-	-	-	-	-	-	-	-	-	-
Renal facilities and equipment	2	1 654	1 266	1 775	1 669	1 248	1 248	1 248	2 357	2 466	3 615
Interest earned - external investments	2	2 803	2 090	3 453	2 051	2 501	2 501	2 501	4 500	4 745	4 899
Interest earned - outstanding debts	2	336	0	-	-	-	-	-	-	-	-
Dividends received	2	-	-	-	-	-	-	-	-	-	-
Fees	2	41	-	-	-	-	-	-	-	-	-
Losses and gains	2	17	205	208	-	-	-	-	-	-	-
Agency services	2	10 492	7 204	14 149	10 780	11 280	11 280	11 280	12 571	13 355	14 078
Transfers recognised - operating	2	139 940	128 544	138 082	133 413	141 197	141 197	141 197	170 060	185 209	169 527
Other revenue	2	13 691	132 700	125 036	17 270	119 403	119 403	119 403	118 229	122 612	127 367
Gains on disposal of PPE	2	36	-	134	9 000	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		179 793	272 039	262 875	176 403	275 728	275 728	275 728	308 617	328 284	319 584
Expenditure By Type											
Employee related costs	2	100 550	140 796	142 551	91 652	146 056	146 056	146 056	166 036	169 270	112 591
Remuneration of councillors	2	5 453	6 327	6 748	5 954	6 969	6 969	6 969	7 735	8 322	8 287
Debt repayment	3	3 898	380	2 043	650	650	650	650	600	600	500
Depreciation & asset impairment	2	10 650	9 029	5 161	8 135	8 136	8 136	8 136	8 322	8 771	8 771
Finance charges	2	1 133	402	745	985	485	485	485	530	530	530
Bank purchases	2	2 912	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services	2	7 185	5 693	6 385	11 330	10 342	10 342	10 342	9 825	11 490	10 216
Transfers and grants	2	-	-	-	3 744	4 244	4 244	4 244	4 084	3 117	3 219
Other expenditure	4 5	71 751	209 148	104 963	51 697	96 671	96 671	96 671	120 011	169 224	174 430
Loss on disposal of PPE	2	-	156	361	-	-	-	-	-	-	-
Total Expenditure		203 515	373 920	268 065	175 047	273 782	273 782	273 782	306 313	328 285	319 582
Surplus/(Deficit)		(23 722)	(101 881)	14 809	1 356	1 945	1 945	1 945	2 504	(0)	2
Transfers recognised - capital	6	18 716	-	11	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Continued asset	6	-	-	294	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(5 006)	(101 881)	15 114	1 356	1 945	1 945	1 945	2 504	(0)	2
Taxation	2	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(5 006)	(101 881)	15 114	1 356	1 945	1 945	1 945	2 504	(0)	2
Adjustable to minorities	2	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(5 006)	(101 881)	15 114	1 356	1 945	1 945	1 945	2 504	(0)	2
Share of surplus/deficit of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(5 006)	(101 881)	15 114	1 356	1 945	1 945	1 945	2 504	(0)	2

DC4 Eden - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Rvl	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
Thousands	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-
Single year expenditure to be appropriated	2										
Vote 1 - Executive and Council		547	55	303	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	24	26	-	-	-	-	-	-	-
Vote 3 - Corporate Services		3 197	157	2 992	225	490	400	400	1 000	-	-
Vote 4 - Planning and Development		-	-	12	-	-	-	-	-	-	-
Vote 5 - Public Safety		9	4	160	400	400	400	400	1 500	-	-
Vote 6 - Health		-	215	77	-	200	200	200	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	32	73	250	-	-	-	-	-	-
Vote 9 - Waste Management		110	-	9	8 000	5 800	-	-	5 800	-	-
Vote 10 - Road Transport		28 296	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		438	-	-	-	-	-	-	-	-	-
Vote 12 - Water		1 120	-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		-	-	3	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-
Cap la single-year expenditure sub-total	2	43 716	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-
Total Capital Expenditure - Vote		43 716	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-
Capital Expenditure - Standard											
Governance and administration		3 743	236	3 321	225	735	735	735	1 000	-	-
Executive and Council		547	55	303	-	-	-	-	-	-	-
Budget and treasury office		-	24	26	-	-	-	-	-	-	-
Corporate services		3 197	157	2 992	225	735	735	735	1 000	-	-
Community and public safety		9	277	331	850	400	400	400	1 500	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	32	73	250	-	-	-	-	-	-
Public safety		9	4	160	400	400	400	400	1 500	-	-
Health		-	215	77	-	200	200	200	-	-	-
Economic and environmental services		28 296	1	15	-	-	-	-	-	-	-
Planning and development		-	1	12	-	-	-	-	-	-	-
Road transport		28 296	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	3	-	-	-	-	-	-	-
Trading services		11 668	-	9	8 000	5 800	-	-	5 800	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		1 120	-	-	-	-	-	-	-	-	-
Waste water management		438	-	-	-	-	-	-	-	-	-
Waste management		110	-	9	8 000	5 800	-	-	5 800	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	43 716	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-
Funded by											
National Government		16 246	-	-	-	-	-	-	-	-	-
Provincial Government		41	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	16 287	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8	27 429	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-
Total Capital Funding	7	43 716	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-

CC4 Eden - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Current assets											
Cash		27 44	42 771	72 585	25 758	88 782	94 582	94 582	97 168	117 819	134 163
Ca investment deposits	1	1	1	1	36 660	-	-	-	-	-	-
Consumer debtors	1	9 072	3 325	6 669	19 190	6 784	6 784	6 784	6 784	5 969	7 327
Other debtors		5 051	1 755	4 153	11 734	4 402	4 402	4 402	4 402	4 402	4 402
Current portion of long-term receivables		2 299	2 654	2 534	2 298	2 534	2 534	2 534	2 534	2 534	2 534
Inventory	2	3 405	3 312	3 778	3 236	3 778	3 778	3 778	4 005	4 245	4 500
Total current assets		46 982	53 818	90 009	53 866	106 281	112 081	112 081	114 884	135 966	152 920
Non-current assets											
Long-term receivables		35 111	44 758	42 259	33 355	39 724	39 724	39 724	37 190	34 556	32 122
Investments		41	41	41	-	-	-	-	-	-	-
Investment property		35 647	344 522	347 611	336 325	347 611	347 611	347 611	345 577	343 435	341 289
Investment Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	170 229	155 470	148 706	166 332	148 226	142 420	142 420	144 506	138 777	132 548
Accruals		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		2 084	1 379	3 541	3 190	3 541	3 541	3 541	3 098	2 159	2 070
Other non-current assets		32 716	-	-	36 280	41	41	41	41	41	41
Total non-current assets		651 838	546 550	542 158	629 284	539 138	533 338	533 338	530 782	519 476	508 170
TOTAL ASSETS		698 820	600 368	632 168	683 150	645 419	645 419	645 419	645 666	655 442	661 090
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Bank loan	4	1 563	537	622	510	650	650	650	700	700	670
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	53 413	42 350	48 714	28 475	53 245	53 245	53 245	44 745	47 598	45 684
Provisions		17 079	15 292	19 556	16 255	20 637	20 637	20 637	22 087	23 412	24 917
Total current liabilities		69 072	61 779	68 893	45 244	74 736	74 736	74 736	67 533	72 117	72 351
Non-current liabilities											
Borrowing		3 115	2 513	3 536	1 942	2 656	2 656	2 656	2 168	1 405	808
Provisions		83 589	95 377	103 554	87 182	109 758	109 758	109 758	115 434	121 359	127 116
Total non-current liabilities		86 704	97 890	107 090	89 124	112 414	112 414	112 414	117 602	122 764	129 224
TOTAL LIABILITIES		155 939	159 669	176 053	134 368	187 150	187 150	187 150	185 135	194 881	201 575
NET ASSETS	5	542 881	441 000	456 114	548 782	458 059	458 059	458 059	460 533	460 563	460 565
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus (Deficit)		527 445	433 563	448 667	534 115	455 412	456 412	456 412	458 915	458 916	458 918
Reserves	4	15 436	7 447	7 447	14 563	1 647	1 647	1 647	1 647	1 647	1 547
Minority interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	542 881	441 000	456 114	548 782	458 059	458 059	458 059	460 563	460 563	460 565

DC4 Eden - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		35,761	31,686	48,058	33,248	29,570	129,870	129,870	125,436	137,521	144,236
Government operating		217,127	198,431	138,062	133,413	141,367	141,097	141,097	170,380	185,209	188,527
Government subsidies		19,414	-	-	-	-	-	-	-	-	-
Grants		2,953	2,000	3,433	2,051	2,601	2,601	2,601	4,600	4,743	4,986
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(285,785)	(284,062)	(298,391)	(346,091)	(248,113)	(249,119)	(248,119)	(286,362)	(305,327)	(306,420)
Finance charges		(1,133)	(402)	(743)	(963)	(485)	(450)	(450)	(530)	(530)	(530)
Transfers and Grants		-	-	-	(3,744)	(4,144)	(4,144)	(4,144)	(4,384)	(3,117)	(3,218)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8,182	27,954	29,839	17,893	20,820	20,820	20,820	9,429	18,799	14,560
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		245	-	170	8,000	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(2,622)	(8,967)	2,624	-	2,634	2,634	2,634	2,534	2,534	2,634
Decrease (increase) in non-current investments		-	0	-	-	-	-	-	-	-	-
Payments											
Capital assets		(13,868)	(515)	(3,361)	-	(6,935)	(1,136)	(1,136)	(8,300)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22,466)	(10,480)	(607)	8,000	(4,401)	1,399	1,399	(5,766)	2,534	2,534
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	(22)	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	1,762	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		5	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(2,719)	(1,824)	(782)	-	(622)	(622)	(622)	(660)	(700)	(750)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,714)	(1,846)	980	-	(622)	(622)	(622)	(660)	(700)	(750)
NET INCREASE/(DECREASE) IN CASH HELD		(16,998)	15,527	30,212	25,893	15,797	21,597	21,597	2,604	20,833	16,344
Cash/cash equivalents at the year begin:	2	44,143	27,145	42,773	72,984	72,984	72,984	72,984	94,582	97,186	117,819
Cash/cash equivalents at the year end:	2	27,145	42,773	72,984	98,878	88,782	94,582	94,582	97,186	117,819	134,163

DC4 Eden - Table A6 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	-	27 145	42 771	72 984	66 876	86 782	94 582	94 582	97 186	117 819	134 163
Other current investments > 90 days		(3)	(0)	(0)	(43 090)	(3)	(0)	(0)	0	0	0
Non-current assets - Investments		41	41	41	-	-	-	-	-	-	-
Cash and investments available:		27 186	42 813	73 025	55 786	86 782	94 582	94 582	97 186	117 819	134 163
Application of cash and investments											
Unsettled inter-bank transfers		1 182	7 861	8 049	-	8 049	6 049	8 049	-	-	-
Unsettled borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(7 097)	2 691	(14 866)	2 355	(7 011)	(7 011)	(7 011)	(428)	2 196	3 037
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	15 438	7 447	7 447	14 663	1 647	1 647	1 647	1 647	1 647	1 647
Total Application of cash and investments:		19 520	18 021	628	16 998	2 684	2 684	2 684	1 219	3 845	4 744
Surplus/(shortfall):		7 666	24 793	72 398	38 788	86 097	91 897	91 897	95 967	113 974	129 420

DC4 Eden - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	43 716	515	3 376	6 620	6 820	1 120	6 800	-	-
Infrastructure - Road transport		28 298	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		11 120	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		438	-	-	-	-	-	-	-	-
Infrastructure - Other		110	-	-	-	5 800	-	5 800	-	-
Infrastructure		39 864	-	-	-	5 800	-	5 800	-	-
Community		89	-	-	400	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	5	1 429	465	519	8 220	1 120	1 120	1 200	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		2 234	50	2 800	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	299	255	15	15	1 500	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	250	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	5	-	-	299	5	15	15	1 500	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		39 664	-	-	-	5 800	-	5 800	-	-
Community		89	-	57	653	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	5	1 429	465	518	9 225	1 135	1 135	2 500	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		2 234	50	2 800	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	43 716	515	3 675	6 875	6 935	1 135	6 800	-	-
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	4 637	4 574	189	-	189	189	111	151	132
Infrastructure - Electricity		13	2	-	-	-	-	-	-	-
Infrastructure - Water		(350)	522	-	-	-	-	-	-	-
Infrastructure - Sanitation		10	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	5 800	-	5 800	5 800	-
Infrastructure		4 310	5 098	189	-	5 989	189	5 921	5 951	5 912
Community		2 831	23	759	-	759	759	658	551	445
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		351 647	344 922	347 611	336 325	347 611	347 611	345 577	343 433	341 286
Other assets		163 062	150 349	147 758	-	141 472	141 472	138 277	132 274	126 272
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		2 094	1 379	3 541	3 190	3 541	3 541	3 065	2 569	2 070
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	525 970	501 778	498 858	459 516	499 373	493 579	493 551	484 978	476 208
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		10 667	0 028	5 161	8 136	8 136	5 136	8 332	8 771	8 771
Repairs and Maintenance by Asset Class	3	5 832	2 337	2 957	4 941	6 045	6 045	4 728	4 083	5 252
Infrastructure - Road transport		219	-	-	-	-	-	-	-	-
Infrastructure - Electricity		17	21	28	36	57	57	61	64	67
Infrastructure - Water		(9)	0	10	12	12	12	13	14	14
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		228	29	38	48	79	79	77	77	82
Community		71	-	-	-	-	-	5	5	6
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6,7	5 433	2 308	2 919	4 892	5 976	5 976	4 649	4 200	5 165
TOTAL EXPENDITURE OTHER ITEMS		16 484	11 365	8 118	13 077	14 181	14 181	13 050	13 784	14 023
Renewal of Existing Assets as % of total capex		0.0%	0.0%	5.1%	2.9%	0.2%	1.3%	18.1%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%	5.6%	3.7%	0.2%	2.9%	18.0%	0.0%	0.0%
R&M as a % of PPE		2.4%	1.5%	2.0%	2.9%	4.1%	4.2%	3.9%	2.6%	4.0%
Renewal and R&M as a % of PPE		1.0%	0.0%	1.0%	2.0%	1.0%	1.9%	1.9%	1.0%	1.0%

DC4 Eden - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year #1 2015/16	Budget Year #2 2016/17
Household service targets	1									
Water										
Fixed water ins do dwelling										
Fixed water ins do yard (but not in dwelling)										
Using public tap (at least min service level)	2									
Other water supply (at least min service level)	3									
Minimum Service Level and Above sub-total										
Using public tap (min service level)	3									
Other water supply (min service level)	4									
No water supply										
Below Minimum Service Level sub-total										
total number of households	5									
Sanitation/sewerage										
Toilet (connected to sewerage)										
Toilet (not connected to sewerage)										
Other toilet										
Other toilet provisions (min service level)										
Minimum Service Level and Above sub-total										
Other toilet provisions (min service level)										
No toilet provisions										
Below Minimum Service Level sub-total										
total number of households	5									
Energy										
Electricity (at least min service level)										
Electricity (below min service level)										
Minimum Service Level and Above sub-total										
Electricity (min service level)										
Electricity (below min service level)										
Other energy sources										
Below Minimum Service Level sub-total										
total number of households	6									
Refuse										
Removed at least once a week										
Minimum Service Level and Above sub-total										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total										
total number of households	9									
Households receiving Free Basic Service	7									
Water (6 kilolites per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolites per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
total cost of FRS provided (minimum social package)										
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolites per household per month)										
Sanitation (kilolites per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (Other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
total revenue cost of free services provided (total social package)										

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Budget assumptions

The municipality implemented the following in the compilation of the annual budget in collaboration with circular 70, issued by National Treasury.

The salary related budget was increased with an increment of 6.8% for the 21014/15 MTREF period and outer years 2015/16 and 2016/17 with 6.4% respectively.

The percentage increases used for the 2014/15 expenditure was 5.6% and for the outer years 2015/2016 and 2016/17 the increases were 5.4 % respectively.

Section 6 – Budget Funding

The final budget is funded with realistically anticipated income as well as the government grants as promulgated in the Division of Revenue Bill of 2014, National – and Provincial gazettes.

Section 7 – Expenditure on allocations and grant programmes

All grant allocations as promulgated in the Division of Revenue Bill, 2014, National – and Provincial gazettes was included in the budget for the MTREF period 2014/15 -2016/17.

Section 8 – Grants made by the municipality

The municipality due to its financial position provide no funding to the B municipalities in its budget.

Section 9 – Councillor Allowances and employee benefits

The remuneration of councillors was done in accordance with the gazetted limits and provisions have been set out in the Remuneration of Public Office Bearers, Act 20 of 1998 which increased the salaries and allowances by 5%. The municipality was upgraded from a Grade 4 municipality to a Grade 5 municipality but due to financial constraints the budget was prepared on a Grade 4.

Section 10 – Service delivery and budget implementation plan

The service delivery plan will be drawn up according to the approved budget in May 2014.

Section 11 – Capital expenditure

Capital projects as per capital list



Quality Certificate

I **Godfrey Winston Louw**, municipal manager of **Eden District Municipality**, hereby certify that the **Final Budget 2014-2015 MTREF** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and the **Final Budget** and supporting documents are consistent with the **Final Integrated Development Plan** of the municipality.

Print Name: G. W. Louw
Municipal manager of **Eden District Municipality (DC4)**

Signature: *[Handwritten Signature]*

Date: 17 MAY 2014

ANNEXURE A

MAIN SUPPORTING BUDGET SCHEDULES

DC4 Eden - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Factory fees	1 444	-	-	-	-	-	-	-	-	-
Service charges	13 310	-	-	-	-	-	-	-	-	-
Investment revenue	2 503	2 090	3 433	2 381	2 531	2 601	2 631	4 900	4 743	4 999
Transfers (reception - non-local)	38 940	28 544	38 287	33 413	31 181	31 187	31 187	130 963	125 203	129 523
Other own revenue	26 557	14 438	14 360	40 939	31 930	31 930	31 930	134 257	135 332	145 358
Total Revenue (excluding capital transfers and contributions)	79 753	372 036	282 879	178 403	275 728	275 728	275 728	308 817	325 284	319 564
Employee costs	100 030	143 786	142 851	91 967	148 058	148 058	148 058	185 036	169 270	112 521
Remuneration of non-directors	3 453	5 327	6 748	6 364	6 969	6 969	6 969	7 106	8 022	6 967
Depreciation & asset impairment	12 652	3 023	5 181	8 138	8 138	8 138	8 138	9 322	8 771	8 771
Finance charges	1 133	402	743	585	460	465	465	530	530	530
Materials and bulk purchases	2 912	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	3 744	4 244	4 244	4 244	4 064	3 117	5 218
Other expenditure	52 835	214 316	112 382	53 577	107 393	107 830	107 830	130 638	251 274	166 144
Total Expenditure	209 975	319 822	288 365	178 047	275 752	275 790	275 790	308 513	328 285	319 582
Surplus/(Deficit)	(23 722)	(47 786)	(4 486)	(3 355)	(1 024)	(1 062)	(1 062)	(2 696)	(30)	(2)
Transfers (reception - local)	18 176	-	11	-	-	-	-	-	-	-
Contributors (reception - local & contributed)	-	-	294	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(6 006)	(47 786)	(4 475)	(3 355)	(1 024)	(1 062)	(1 062)	(2 696)	(30)	(2)
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 006)	(47 786)	(4 475)	(3 355)	(1 024)	(1 062)	(1 062)	(2 696)	(30)	(2)
Capital expenditure & funds sources										
Capital expenditure	43 716	515	3 675	6 375	6 325	1 135	1 135	6 300	-	-
Transfers (reception - local)	16 287	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Financially generated funds	27 429	515	3 675	6 375	6 325	1 135	1 135	6 300	-	-
Total sources of capital funds	43 716	515	3 675	6 375	6 325	1 135	1 135	6 300	-	-
Financial position										
Total current assets	46 982	53 518	90 009	53 896	103 281	112 381	112 381	114 654	136 956	152 520
Total non-current assets	651 838	546 580	642 158	629 294	639 138	633 038	633 038	633 732	519 476	508 170
Total current liabilities	68 072	51 779	68 993	45 244	54 150	74 736	74 736	67 533	72 117	72 351
Total non-current liabilities	86 867	97 590	131 060	99 124	112 623	112 623	112 623	117 870	122 796	128 224
Community Wealth/Equity	342 881	441 000	456 114	548 782	458 059	458 059	458 059	469 552	486 553	486 555
Cash flows										
Net cash from (used in) operating	8 182	27 954	29 539	11 893	20 820	20 820	20 820	9 020	18 799	14 550
Net cash from (used in) investing	(22 466)	(10 462)	(503)	8 000	(4 401)	1 399	1 399	(5 756)	2 534	2 534
Net cash from (used in) financing	(2 714)	(1 949)	969	-	(622)	(622)	(622)	(650)	(700)	(750)
Net cash equivalents at the year end	27 145	42 779	42 904	99 878	89 752	94 582	94 582	97 186	117 510	134 153
Cash banking surplus reconciliation										
Cash and investments available	27 186	42 813	73 021	55 788	65 752	94 582	94 582	97 198	117 510	134 153
Application of cash and investments	19 520	18 021	325	15 008	2 884	2 684	2 684	2 684	1 218	4 744
Balance - surplus (shortfall)	7 666	24 793	72 696	38 780	28 097	91 897	91 897	95 967	113 974	129 420
Asset management										
Asset register summary (ADV)	520 970	501 772	496 869	336 516	499 273	493 573	493 551	493 551	464 776	478 038
Depreciation & asset impairment	10 652	5 025	5 181	8 138	8 138	8 138	8 138	9 322	8 771	8 771
Revaluations of Assets	-	-	293	265	16	16	16	1 500	-	-
Repairs and Maintenance	5 832	2 337	2 367	4 941	6 345	5 045	4 728	4 728	4 383	5 252
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-

DC4 Eden - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref:	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
<i>Governance and administration</i>		180 798	145 926	167 238	171 840	170 532	170 532	196 577	212 561	199 372
Executive and council		167 458	145 926	166 330	170 528	159 420	159 420	195 274	211 168	197 925
Budget and treasury office		27	-	7	-	-	-	-	-	-
Corporate services		13 313	-	902	1 112	1 112	1 112	1 302	1 372	1 447
<i>Community and public safety</i>		5 406	4 657	5 009	4 713	5 122	5 122	6 024	6 316	7 517
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		4 692	4 526	4 878	4 553	4 962	4 962	5 855	6 157	7 329
Public safety		-	-	-	-	-	-	-	-	-
Housing		378	-	-	-	-	-	-	-	-
Health		36	131	131	160	160	160	169	170	168
<i>Economic and environmental services</i>		1 243	121 287	110 602	50	99 994	99 994	106 132	109 319	112 602
Planning and development		20	333	17	-	-	-	-	-	-
Road transport		1 205	120 749	110 396	-	99 869	99 869	105 900	109 136	112 456
Environmental protection		17	205	488	50	125	125	132	139	147
<i>Trading services</i>		11 240	-	312	-	80	80	84	89	94
Electricity		8 338	-	-	-	-	-	-	-	-
Water		1 719	-	-	-	-	-	-	-	-
Waste water management		701	-	-	-	-	-	-	-	-
Waste management		452	-	312	-	80	80	84	89	94
Other	4	-	-	4	-	-	-	-	-	-
Total Revenue - Standard	2	198 685	271 864	283 165	176 403	275 728	275 728	306 817	328 284	319 564
Expenditure - Standard										
<i>Governance and administration</i>		102 284	180 319	88 209	92 559	90 585	90 585	118 640	115 051	98 342
Executive and council		51 882	137 431	50 293	46 028	47 138	47 138	68 030	51 031	41 772
Budget and treasury office		14 464	16 370	15 380	18 754	16 295	16 295	22 956	24 057	25 017
Corporate services		35 929	24 518	22 836	28 275	27 152	27 152	29 654	29 963	31 554
<i>Community and public safety</i>		62 306	55 637	57 155	60 970	61 058	61 058	64 863	69 218	71 793
Community and social services		8 585	4 991	3 378	2 940	2 312	2 312	2 418	2 549	2 710
Sport and recreation		5 404	6 033	7 414	8 038	8 335	8 306	9 798	10 353	10 913
Public safety		20 441	21 422	23 508	25 638	26 839	26 839	25 161	26 210	28 234
Housing		-	-	-	-	-	-	-	-	-
Health		23 875	22 083	22 855	24 414	23 804	23 804	27 466	28 156	29 877
<i>Economic and environmental services</i>		22 449	134 228	119 383	17 457	116 621	116 621	116 635	120 567	124 425
Planning and development		13 334	9 674	5 542	6 042	7 330	7 330	5 307	5 932	5 975
Road transport		7 167	121 347	110 396	1 152	131 620	131 320	138 951	112 410	115 767
Environmental protection		1 948	3 007	3 344	13 253	8 277	8 277	7 436	7 578	7 663
<i>Trading services</i>		12 300	1 695	2 219	3 013	4 391	4 391	5 070	22 276	23 777
Electricity		4 271	32	-	-	-	-	-	-	-
Water		2 277	3	66	505	2 074	2 074	3 708	21 366	22 512
Waste water management		1 454	3	4	456	11	11	-	-	-
Waste management		4 499	1 660	2 148	2 049	2 305	2 305	1 362	1 190	1 256
Other	4	4 152	1 665	1 086	1 050	1 126	1 126	1 105	1 172	1 245
Total Expenditure - Standard	3	203 692	373 744	268 051	175 047	273 782	273 782	306 313	328 285	319 582
Surplus/(Deficit) for the year		(5 006)	(101 880)	15 114	1 355	1 945	1 945	2 504	(1)	2

DC4 Eden - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote										
Vote 1 - Executive and Council	1	167 835	145 320	166 330	170 528	169 420	169 420	185 274	211 188	197 925
Vote 2 - Budget and Treasury Office		27	-	7	-	-	-	-	-	-
Vote 3 - Corporate Services		13 315	-	902	1 112	1 112	1 112	1 302	1 372	1 447
Vote 4 - Planning and Development		20	333	21	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		36	131	131	160	160	160	169	175	189
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		4 992	4 526	4 878	4 553	4 662	4 962	5 855	6 137	7 329
Vote 9 - Waste Management		452	-	312	-	80	80	84	89	94
Vote 10 - Road Transport		1 206	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		731	-	-	-	-	-	-	-	-
Vote 12 - Water		1 719	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		17	255	458	50	125	125	132	159	147
Vote 14 - Roads Agency Function		-	120 749	110 396	-	99 869	99 869	106 000	109 180	112 456
Vote 15 - Electricity		8 338	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	198 685	271 864	283 165	176 403	275 728	275 728	308 817	328 284	319 584
Expenditure by Vote to be appropriated										
Vote 1 - Executive and Council	1	50 755	136 390	48 955	44 270	45 535	45 505	53 539	59 244	38 678
Vote 2 - Budget and Treasury Office		15 600	19 411	18 419	20 312	17 928	17 928	24 658	25 902	26 977
Vote 3 - Corporate Services		35 929	24 518	22 836	26 276	27 152	27 152	29 364	28 683	31 554
Vote 4 - Planning and Development		17 486	11 539	9 728	7 952	8 456	8 456	6 909	6 834	7 220
Vote 5 - Public Safety		20 441	21 422	23 538	25 508	26 839	26 839	25 181	28 210	28 234
Vote 6 - Health		23 975	22 093	22 855	24 414	23 904	23 904	27 465	28 106	29 877
Vote 7 - Community and Social Services		6 585	4 081	3 378	2 943	2 312	2 312	2 918	2 549	2 710
Vote 8 - Sport and Recreation		9 404	8 030	7 414	8 008	8 305	8 305	9 742	10 294	10 910
Vote 9 - Waste Management		4 499	1 860	2 148	2 049	2 305	2 305	1 352	1 190	1 255
Vote 10 - Road Transport		7 167	558	-	1 152	1 152	1 152	2 891	3 230	3 311
Vote 11 - Waste Water Management		1 454	3	4	456	11	11	-	-	-
Vote 12 - Water		2 277	0	69	505	2 074	2 074	3 738	21 028	22 512
Vote 13 - Environmental Protection		1 948	3 307	3 644	10 263	6 272	6 272	2 436	2 525	2 563
Vote 14 - Roads Agency Function		-	120 749	110 095	-	99 869	99 869	106 000	109 180	112 456
Vote 15 - Electricity		4 271	32	-	-	-	-	-	-	-
Total Expenditure by Vote	2	203 692	373 744	268 051	175 847	273 782	273 782	306 315	328 284	319 585
Surplus/(Deficit) for the year	2	(5 006)	(101 880)	15 114	1 355	1 945	1 945	2 502	0	(1)

DC4 Eden - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Revenue By Source											
Prosemy rates	2	1 414	-	-	-	-	-	-	-	-	-
Prosemy rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	8 148	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	1 167	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	445	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	253	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 684	1 206	1 775	1 888	1 248	1 248	1 248	2 357	2 466	3 516
Interest earned - external investments		2 603	2 096	3 433	2 051	2 601	2 601	2 601	4 500	4 743	4 999
Interest earned - outstanding debtors		335	0	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		41	-	-	-	-	-	-	-	-	-
Licences and permits		17	205	208	-	-	-	-	-	-	-
Agency services		10 492	7 234	14 148	12 790	11 280	11 280	11 280	12 571	13 355	14 676
Transfers recognised - operating		138 940	128 544	138 382	133 413	141 197	141 197	141 197	170 360	165 209	169 527
Other revenue	2	13 691	132 700	125 095	17 270	119 432	119 403	119 403	119 278	122 512	127 367
Gains on disposal of PPE		98	-	134	8 000	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		179 793	272 039	282 875	175 403	275 728	275 728	275 728	308 817	328 284	319 584
Expenditure By Type											
Employee related costs	2	100 530	143 766	142 631	91 962	146 366	146 356	146 356	155 035	158 270	112 431
Remuneration of councillors		5 463	6 327	6 748	6 964	6 969	6 969	6 969	7 705	8 322	8 887
Depreciation	3	3 898	380	2 643	850	850	850	850	800	600	500
Depreciation & asset impairment	2	10 352	9 079	5 161	2 135	2 135	5 135	5 135	8 322	8 771	5 111
Finance charges		1 133	402	743	585	485	485	485	590	530	500
Buildings purchases	2	7 912	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		7 185	5 653	6 385	11 330	10 372	10 372	10 372	9 825	11 450	13 215
Transfers and grants		-	-	-	3 744	4 244	4 244	4 244	3 117	3 117	3 215
Other expenditure	2, 5	71 751	202 145	104 063	51 897	96 871	96 871	96 871	120 611	169 274	174 430
Loss on disposal of PPE		-	156	351	-	-	-	-	-	-	-
Total Expenditure		203 615	373 920	258 065	175 047	273 782	273 782	273 782	306 313	328 285	319 582
Surplus/(Deficit)											
Transfers recognised - capital		18 716	-	11	-	-	-	-	-	-	-
Contributors recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	284	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(5 006)	(101 881)	15 114	1 356	1 945	1 945	1 945	2 504	(0)	2
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(5 006)	(101 881)	15 114	1 356	1 945	1 945	1 945	2 504	(0)	2
Attributable to municipalities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(5 006)	(101 881)	15 114	1 356	1 945	1 945	1 945	2 504	(0)	2
Share of surplus/(deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(5 006)	(101 881)	15 114	1 356	1 945	1 945	1 945	2 504	(0)	2

DC4 Eden - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year 11 2015/16	Budget Year 12 2016/17
Capita expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 11 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-
Capita multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Single year expenditure to be appropriated	2										
Vote 1 - Executive and Council		547	55	303	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	24	26	-	-	-	-	-	-	-
Vote 3 - Corporate Services		3 197	157	2 952	225	485	485	485	1 000	-	-
Vote 4 - Planning and Development		-	1	12	-	-	-	-	-	-	-
Vote 6 - Public Safety		9	4	180	400	400	400	400	1 500	-	-
Vote 8 - Health		-	215	77	-	250	250	250	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	58	70	250	-	-	-	-	-	-
Vote 10 - Waste Management		110	-	3	8 000	5 800	-	-	5 800	-	-
Vote 11 - Road Transport		28 296	-	-	-	-	-	-	-	-	-
Vote 12 - Water		438	-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		1 120	-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	3	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-
Capita single-year expenditure sub-total		43 716	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-
Total Capital Expenditure - Vote		43 716	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-
Capital Expenditure - Standard											
Governance and administration		3 743	238	3 321	225	735	735	735	1 000	-	-
Executive and Council		547	55	303	-	-	-	-	-	-	-
Budget and Treasury Office		-	24	26	-	-	-	-	-	-	-
Corporate services		3 197	157	2 952	225	735	735	735	1 000	-	-
Community and public safety		9	277	331	650	400	400	400	1 500	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	58	70	250	-	-	-	-	-	-
Public safety		9	4	180	400	400	400	400	1 500	-	-
Health		-	215	77	-	250	250	250	-	-	-
Economic and environmental services		28 296	1	15	-	-	-	-	-	-	-
Planning and development		-	1	12	-	-	-	-	-	-	-
Road transport		28 296	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	3	-	-	-	-	-	-	-
Trading services		11 668	-	8	8 000	5 800	-	-	5 800	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		1 120	-	-	-	-	-	-	-	-	-
Waste water management		438	-	-	-	-	-	-	-	-	-
Waste management		110	-	3	8 000	5 800	-	-	5 800	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	43 716	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-
Funded by:											
National Government		16 246	-	-	-	-	-	-	-	-	-
Regional Government		41	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	16 287	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		27 429	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-
Total Capital Funding	7	43 716	515	3 675	8 875	6 935	1 135	1 135	8 300	-	-

DC4 Eden - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Current assets											
Cash		27 144	42 771	72 993	26 768	86 782	94 582	94 322	97 186	117 919	134 133
Call investments/deposits	1	-	-	-	30 000	-	-	-	-	-	-
Consumer deposits	1	9 072	3 326	6 590	18 130	6 784	6 784	6 154	6 167	6 989	7 321
Other debtors		6 061	1 755	4 163	11 734	4 402	4 402	4 402	4 402	4 402	4 402
Current portion of long-term receivables		2 259	2 854	2 534	2 298	2 534	2 534	2 534	2 534	2 534	2 534
Inventory	2	3 466	3 312	5 778	3 236	3 778	3 778	3 779	4 305	4 245	4 550
Total current assets		46 982	53 818	90 058	53 866	106 281	112 081	112 081	114 884	135 969	152 920
Non-current assets											
Long-term receivables		35 111	44 739	42 289	33 366	59 724	59 724	59 724	37 190	54 655	32 127
Investments		41	41	41	-	-	-	-	-	-	-
Investment property		351 647	344 922	347 611	336 326	347 611	347 611	347 611	345 577	343 433	341 289
Investment Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	179 229	155 470	148 705	166 332	148 223	142 420	142 420	144 306	138 711	132 548
Agricultural		-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-	-
Finance		2 094	1 379	3 061	3 190	3 541	3 541	3 541	3 068	2 569	2 070
Other non-current assets		92 716	-	-	88 080	41	41	41	41	41	41
Total non-current assets		651 838	546 580	542 158	629 284	539 138	533 338	533 338	530 782	519 476	508 170
TOTAL ASSETS		698 820	600 398	632 168	683 150	645 419	645 419	645 419	645 666	655 445	661 090
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Borrowing	1	1 582	521	622	610	666	660	660	700	700	650
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	90 410	42 690	49 714	28 473	63 245	63 245	63 245	44 745	47 658	45 084
Provisions		17 076	18 292	19 658	16 255	20 637	20 837	20 837	22 057	23 412	24 817
Total current liabilities		69 072	61 778	68 993	45 244	74 738	74 736	74 736	67 533	72 117	72 301
Non-current liabilities											
Borrowing		3 178	2 512	3 605	1 042	2 566	2 566	2 566	2 155	1 409	609
Provisions		63 586	36 677	103 654	87 182	129 768	129 768	129 768	116 414	121 359	127 610
Total non-current liabilities		66 764	39 189	107 259	88 124	112 623	112 623	112 623	117 570	122 765	128 219
TOTAL LIABILITIES		135 836	100 967	176 252	133 368	187 361	187 359	187 359	185 103	194 882	200 520
NET ASSETS	5	562 984	499 431	455 916	549 782	458 058	458 059	458 059	460 563	460 563	460 569
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	7	527 446	433 253	448 667	534 119	456 412	456 412	456 412	456 916	459 916	458 916
Reserves	4	16 436	7 447	7 447	14 663	1 647	1 647	1 647	1 647	1 647	1 647
Minority interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	542 881	440 700	456 114	548 782	458 059	458 059	458 059	460 563	460 563	460 569

DC4 Eden - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other Government operating		35 761	91 896	148 088	33 243	129 870	129 870	129 870	125 436	137 521	144 206
Government grants		217 122	198 431	158 082	153 413	141 797	141 097	141 037	139 030	166 209	169 567
Interest		13 414	-	-	-	-	-	-	-	-	-
Grants		2 803	2 090	3 439	2 051	2 501	2 501	2 501	4 500	4 743	4 939
Other		-	-	-	-	-	-	-	-	-	-
Payments											
Salaries and employees		(265 788)	(264 052)	(268 981)	(140 091)	(248 119)	(248 119)	(248 119)	(269 362)	(336 027)	(360 425)
Finance charges		(1 133)	(402)	(743)	(993)	(485)	(485)	(485)	(330)	(530)	(630)
Transfers and Grants		-	-	-	(3 744)	(4 144)	(4 144)	(4 144)	(4 084)	(3 117)	(3 245)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 182	27 954	29 839	17 893	20 820	20 820	20 820	9 020	18 799	14 560
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		245	-	173	8 000	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(2 622)	(9 905)	2 504	-	2 534	2 534	2 534	2 534	2 534	2 534
Decrease (increase) in non-current investments		-	0	-	-	-	-	-	-	-	-
Payments											
Capital assets		(19 868)	(515)	(3 351)	-	(6 335)	(1 136)	(1 136)	(8 300)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22 466)	(10 480)	(601)	8 000	(4 401)	1 398	1 398	(5 766)	2 534	2 534
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short-term loans		-	(22)	-	-	-	-	-	-	-	-
Raising long-term financing		-	-	1 762	-	-	-	-	-	-	-
Increase (decrease) in government deposits		5	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(2 719)	(1 824)	(782)	-	(622)	(622)	(622)	(580)	(790)	(750)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 714)	(1 846)	980	-	(622)	(622)	(622)	(600)	(700)	(750)
NET INCREASE/(DECREASE) IN CASH HELD		(16 998)	16 627	30 212	26 893	15 797	21 597	21 597	2 604	20 633	16 344
Cash/cash equivalents at the year begin	2	44 143	27 146	42 773	72 984	72 984	72 984	72 984	94 682	97 186	117 819
Cash/cash equivalents at the year end	2	27 145	42 773	72 984	98 878	88 782	94 582	94 582	97 186	117 819	134 163

DC4 Eden - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash equivalents at the year end	1	27 146	42 772	72 384	98 378	88 782	94 582	94 582	97 188	117 819	134 163
Over current investments > 30 days		(0)	(0)	(0)	(43 090)	(0)	(0)	(0)	0	0	0
Non-current assets - investments		41	41	41	-	-	-	-	-	-	-
Cash and investments available:		27 186	42 813	72 025	55 288	88 782	94 582	94 582	97 188	117 819	134 163
Application of cash and investments											
Insistent conditional transfers		11 182	7 833	8 049	-	8 049	8 049	8 049	-	-	-
Insistent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(7 397)	2 657	(14 868)	2 335	(7 011)	(7 011)	(7 011)	(428)	2 198	3 357
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash investments	5	15 436	7 447	7 447	14 653	1 547	1 547	1 547	1 547	1 547	1 547
Total Application of cash and investments:		19 520	18 021	628	16 998	2 884	2 684	2 684	1 219	3 845	4 744
Surplus(shortfall)		7 666	24 793	72 398	38 289	86 097	91 897	91 897	95 967	113 974	129 420

DC4 Fden - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE										
Total New Assets	1	43 716	515	3 376	8 820	6 920	1 120	6 800	-	-
Infrastructure - Road transport		29 296	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 120	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		438	-	-	-	-	-	-	-	-
Infrastructure - Other		110	-	-	-	5 800	-	5 800	-	-
Infrastructure		39 964	-	-	-	5 800	-	5 800	-	-
Community		89	-	57	400	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	1 429	405	519	8 220	1 120	1 120	1 000	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		2 234	50	2 000	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	299	205	15	15	1 500	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	250	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	299	5	15	15	1 500	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	43 716	515	3 675	8 825	6 935	1 135	8 300	-	-
Infrastructure - Road transport		29 296	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 120	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		438	-	-	-	-	-	-	-	-
Infrastructure - Other		110	-	-	-	5 800	-	5 800	-	-
Infrastructure		39 964	-	-	-	5 800	-	5 800	-	-
Community		89	-	57	400	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	1 429	405	519	8 225	1 125	1 125	2 500	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		2 234	50	2 000	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	43 716	515	3 675	8 825	6 935	1 135	8 300	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		4 637	4 574	199	-	199	199	171	151	122
Infrastructure - Electricity		13	2	-	-	-	-	-	-	-
Infrastructure - Water		(350)	522	-	-	-	-	-	-	-
Infrastructure - Sanitation		16	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	5 900	-	5 800	5 600	5 800
Infrastructure		4 316	5 098	199	-	5 999	199	5 971	5 951	5 922
Community		2 831	23	759	-	759	759	658	551	445
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		351 647	344 922	347 611	336 306	347 611	347 611	345 577	343 433	341 280
Other assets		163 082	150 349	147 758	-	141 472	141 472	138 277	137 274	125 272
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		2 094	1 375	3 541	3 196	3 541	3 541	3 098	2 563	2 010
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	523 970	501 172	499 859	339 516	499 373	499 573	493 551	484 778	476 208
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		10 652	9 029	5 151	8 136	8 136	8 136	8 322	8 771	8 771
Repairs and Maintenance by Asset Class	3	5 832	2 337	2 957	4 941	6 045	6 045	4 724	4 983	5 252
Infrastructure - Road transport		219	-	-	-	-	-	-	-	-
Infrastructure - Electricity		117	21	26	36	57	57	81	54	87
Infrastructure - Water		(9)	6	10	12	12	12	13	14	14
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		327	27	36	48	76	76	73	77	87
Community		71	-	-	-	-	-	5	5	5
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6 7	5 433	2 308	2 918	4 892	5 976	5 976	4 648	4 900	5 165
TOTAL EXPENDITURE OTHER ITEMS		16 484	11 366	8 118	13 077	14 181	14 181	13 056	13 754	14 022
<i>Renewal of Existing Assets as % of total capex</i>		0.0%	0.0%	8.1%	2.0%	0.2%	1.3%	18.1%	0.2%	0.0%
<i>Renewal of Existing Assets as % of deprecn</i>		0.0%	0.0%	5.9%	3.1%	0.2%	0.2%	18.0%	0.2%	0.0%
<i>R&M as a % of PPE</i>		3.4%	1.5%	2.0%	2.9%	4.1%	4.2%	3.3%	3.6%	4.0%
<i>Renewal and R&M as a % of PPE</i>		1.0%	0.0%	1.0%	2.0%	1.0%	1.0%	1.0%	1.0%	1.0%

DC4 Eden - Table A10 Basic service delivery measurement

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

ANNEXURE B

TARIFFS

CALITZDORP SPA
RATES 2013/2014 & 2014/2015 & 2015/2016 & 2016/2017

FACILITY		FIN YEAR	WEEK DAY OUT OF SEASON	IN SEASON	ONE-NIGHT WEEKEND FR OR SAT	WEEKEND RATE FR + SAT
			Sunday night Until Thursday night	Every day: Week Days and Weekends	Only Out of Season	Only Out of Season
Swimming Pool Chalets #1 - 20	per unit 4-sleeper	13/14	R555	R600	R585	R1140
		14/15	R600	R745	R630	R1230
		15/16	R650	R805	R680	R1330
		16/17	R700	R850	R750	R1400
Mountain Chalets 22 & 24	per unit 4-sleeper	13/14	R420	R495	R510	R920
		14/15	R450	R640	R550	R1000
		15/16	R485	R600	R585	R1080
		16/17	R500	R750	R650	R1150
Mountain Chalets 21, 23, 25	per unit 6-sleeper	13/14	R560	R650	R620	R1180
		14/15	R605	R700	R670	R1280
		15/16	R650	R760	R725	R1375
		16/17	R700	R800	R750	R1450
Mountain Chalets	per unit 4-sleeper	13/14	R375	R525	R425	R800
		14/15	R405	R565	R455	R860
		15/16	R435	R610	R495	R930
		16/17	R450	R650	R500	R980
Mountain Chalets	per unit 6-sleeper	13/14	R485	R560	R530	R1015
		14/15	R520	R605	R575	R1095
		15/16	R560	R650	R620	R1180
		16/17	R600	R680	R650	R1250
SIO Rate Without Breakfast	single (per person)	13/14		R310		
		14/15		R340		
		15/16		R375		
		16/17		R400		
	double (per person)	13/14		R230		
		14/15		R250		
		15/16		R275		
		16/17		R300		
Day Visitors	per person	13/14	R20 Adults			
Vehicles		14/15	R15 Kids under 12			
		15/16	R30 per vehicle			
Caravan & Tent Site With Electricity	See Notes	13/14	R175 + R25	R235 + R25	R175 + R25	
		14/15	R190 + R25	R260 + R25	R190 + R25	
		15/16	R205 + R25	R285 + R25	R205 + R25	
		16/17	R220 + R25	R300 + R25	R220 + R25	
Caravan & Tent Site Without Electricity	See Notes	13/14	R135 + R20	R140 + R20	R135 + R20	
		14/15	R150 + R20	R140 + R20	R150 + R20	
		15/16	R165 + R20	R160 + R20	R165 + R20	
		16/17	170 + R20	R170 + R20	R170 + R20	
Conferences (Hall & Restaurant)	per day	13/14		R725		
		14/15		R780		
		15/16		R855		
		16/17		R900		
Kitchen without crockery and cutlery	per day	13/14		R135		
		14/15		R485		
		15/16		R550		
		16/17		R580		

DE HOEK MOUNTAIN RESORT
RATES 2013/2014 & 2014/2015 & 2015/2016 & 2016/2017

FACILITY		FIN YEAR	OUT OF SEASON	IN SEASON
4-sleeper Chalet	Per unit	13/14	R360	R490
		14/15	R400	R550
		15/16	R450	R620
		16/17	R470	R650
6-sleeper Chalet	Per unit	13/14	R425	R555
		14/15	R475	R625
		15/16	R535	R705
		16/17	R560	R735
Dormitories	Per person	13/14		R35
		14/15		R40
		15/16		R40
		16/17		R45
Caravan Site With Electricity	Refer to notes	13/14	R155 + R20	R180 + R20
		14/15	R175 + R20	R200 + R20
		15/16	R195 + R20	R220 + R20
		16/17	R205 + R20	R230 + R20
Tent Site Without Electricity	Refer to notes	13/14	R135 + R20	R160 + R20
		14/15	R150 + R20	R180 + R20
		15/16	R165 + R20	R200 + R20
		16/17	R170 + R20	R210 + R20
Day Visitors Vehicles	Adults & Children	13/14		R20 Adults
		14/15		R15 Kids under 12
		15/16		R30 for vehicles
		16/17		
Conferences	per day	13/14		R565
		14/15		R635
		15/16		R700
		16/17		R735

SWARTVLEI RATES 2013/2014 & 2014/2015 & 2015/2016 & 2016/2017

DETAIL	RATE 2013/2014	RATE 2014/2015	RATE 2015/2016	RATE 2016/2017
IN SEASON WESTERN CAPE SCHOOL HOLIDAYS AND EASTER				
SITES WITHOUT ELECTRICITY	R240	R265	R280	R295
SITES WITH ELECTRICITY	R280	R310	R330	R345
OUT OF SEASON WESTERN CAPE SCHOOL TERMS				
SITES WITHOUT ELECTRICITY	R130	R160	R160	R165
SITES WITH ELECTRICITY	R155	R175	R190	R200
GENERAL				
KEY DEPOSIT	R50	R65	R80	R65
DAY VISITORS				
Per vehicle	R50	R55	R60	R65
Per person (Adult)	R15	R20	R25	R25
Per person (Children)	R15	R20	R25	R25

VICTORIA BAY				
RATES 2013/2014 & 2014/2015 & 2015/2016 & 2016/2017				
DETAIL	RATE 2013/2014	RATE 2014/2015	RATE 2015/2016	RATE 2016/2017
SITES WITH COMMUNAL ABLUTIONS				
IN SEASON WESTERN CAPE SCHOOL HOLIDAYS AND EASTER				
SEA BREEZE	R300	R335	R360	R365
RAILWAY TERRACE	R320	R358	R380	R400
OUT OF SEASON WESTERN CAPE SCHOOL TERMS				
SEA BREEZE	R172	R192	R205	R210
RAILWAY TERRACE	R172	R192	R205	R210
SITES WITH INDIVIDUAL ABLUTION FACILITIES				
IN SEASON WESTERN CAPE SCHOOL HOLIDAYS AND EASTER WEEKEND				
WESTERN TERRACE	R335	R375	R400	R421
OUT OF SEASON WESTERN CAPE SCHOOL TERMS				
WESTERN TERRACE	R215	R240	R255	R265

GENERAL NOTES

2013/2014 & 2014/2015 & 2015/2016 & 2016/2017

1. IN SEASON & OUT OF SEASON

Western Cape Education Department (WCED) School holidays, the Easter period and the end-of-year holiday (where the latter two periods are not part of WCED school holidays) shall be regarded as being "in season". Concomitantly, Western Cape Education Department school terms shall be regarded as being "out of season".

2. RATES – GENERAL INCREASE

- 2.1. All rates include VAT.

3. CARAVAN PARK

- 3.1. Rate per caravan site is for 4 persons plus R 25 for each additional person up to a maximum of 6 per site.
- 3.2. Tents are usually not allowed during in season periods, only at the discretion of the resort manager who can allow organized tent groups (e.g. 4 X 4 enthusiasts). The rate is not advertised, but is included for approval purposes.

4. CONCESSIONS

- 4.1. That a concession of 20% be offered on chalet rates for a minimum of two people during midweek (Sunday night until Thursday night) during the OUT OF SEASON period
- 4.2. That a concession of 40% be offered for chalet accommodation and caravan/camping stands to senior citizens during the out of season period. No minimum nights are prescribed.
- 4.3. That a concession of 30% be offered to youth and other vulnerable groups affiliated to recognized community based organizations for chalet accommodation and caravan/camping stands during the out of season period. No minimum nights are prescribed
- 4.4. That a concession of 20% be offered on chalet accommodation and caravan/camping stands for tour operators, recognized groups or groups provided that they occupy 10 chalets or more.
- 4.5. That a commission of 15% be paid to all recognized institutions that refer clients to the resort (i.e. Tourism Bureaus, Travel Agents, etc)
- 4.6. That 50 Complimentary bed nights per annum be made available for marketing purposes, which may be awarded by the Municipal Manager.
- 4.7. That discounts and packages are applied in terms of the delegations outlined below to motivate occupancy during the out of season period and mid-weeks when the resort is usually under-utilized in order to maximize occupancy and revenue by making use of standard procedures in the hospitality industry to give out rates to accommodate the process of yield management.

Occupancy Percentage	Discount Tariffs	Delegations
0% to 40%	40%	Municipal Manager
40% to 60%	20%	Strategic Services Manager
60% to 80%	10%	Manager, Resorts

- 4.8. That a 50% rebate is offered to all schools for motivational camps during midweek. Concession only applies to out of season periods.
- 4.9. All staff members and councilors qualify for a personal family rebate of 50% for chalet accommodation and caravan/camping stands.
- 4.10. No concessions are available for the dormitories at De Hoek.
- 4.11. No concessions are available to day visitors.

5. CONFERENCE HALL

- 5.1. The rate applies to the Hall and the Conference Facilities in the Restaurant Complex and also provides for the use of the kitchen when catering is done by the group or a third party.
- 5.2. When functions (i.e. weddings/family festivals, etc) are held, it is a prerequisite that 10 chalets be occupied by the relevant group.
- 5.3. Use of the conference hall for recognized Council activities, a rate of R 175 will be charged which will include the use of the conference facility, two coffee/tee, lunch, stationery & water.
- 5.4. The manager will have the discretion to yield conference facility rates.

6. BREAKAGE DEPOSITS

- 6.1. Chalets: R250 paid in advance.
- 6.2. Conference facilities and/or kitchen: R250 paid in advance.
- 6.3. All other patrons: R150.

7. DEPOSITS

- 7.1. The deposit amount is 50% of the total accommodation cost.
- 7.2. When a reservation is made less than two weeks before date of arrival, the full amount is payable within three working days.
- 7.3. When a reservation is made less than 48 hours prior to arrival the full amount is payable immediately to prevent non-arrivals. Bank deposits must be faxed to ensure reservation.
- 7.4. If deposits are not paid as stipulated, the reservation will be cancelled.
- 7.5. Deposits are only refunded when a motivated letter accompanies such request. A 10% administration fee will be levied and subtracted from the refund amount.

8. REFUNDS

Accommodation fees are only refunded when a motivated letter accompanies such request. A 10% administration fee will be levied and subtracted from the refund amount.

9. EARLY ARRIVALS AND LATE DEPARTURES

The general rule is that clients must vacate the accommodation by 10:00 in the morning and arrivals are accepted from 14:00. In the event of clients requesting later departures (after 10:00) or early arrival (before 14:00) the following fees are levied.

- 9.1. Chalets: 50% of the breakage deposits (currently R 250).
- 9.2. Camping: 50% of the applicable camping rates.

10. MONTHLY TARIFF

- 10.1. Persons wishing to occupy chalets and caravan/camping stand for periods of one month or longer will qualify for a rebate of 50% on the out of season rate.
- 10.2. Rental will be payable monthly in advance.
- 10.3. In addition, the usual breakage deposit will be payable

11. DAY VISITORS

- 11.1. Persons who wish to utilize the residential warm water pools at Calitzdorp Spa for remedial and health reasons, supported by a doctor's prescription, qualify for a season ticket of R1 440.00 per annum.
- 11.2. The uses of residential facilities are out of bounds for day visitors.

INCOME	2014/2015
Smoke test of vehicles	2 000
AEL processing fee	60 000
Review of Atmospheric emission licences	25 000
SLA: Hessequa Municipality	60 000

TARIFF LIST/ STRUCTURE

Licensing of Listed Activities: Processing fees will be charged based on a calculation method contained in legislation. Until final publication of legislation the calculation method contained in the "Draft Regulations Prescribing The Atmospheric Emission Licence Processing Fee Calculator" published in Government Gazette No.36207 of 08 March 2013 as amended will be applicable.

Registration of Controlled Emitters: Registration fees will be charged in line with National and / or Local legislation

REVIEW OF ATMOSPHERIC EMISSION LICENCE: included in above Processing fee calculator

SPOT FINES IN TERMS OF EDEN AIR QUALITY BY-LAW: see attached

SMOKE CHECK OF VEHICLES

R350 per test (excl. VAT) 350

IN STACK EMISSION MONITORING (TFSTO 350)

Combustion Efficiency	350
CO	400
CO2	400
NOX	400
SO2	400
H2S	400
Flow rate	350
CO2	400
NOX	400
SO2	400
H2S	400
Flow rate	350

EDEN DISTRICT MUNICIPALITY

TARIFFS 2014/2015

SENDING OF FAXES	Tariff 2013/2014	Tariff 2013/2014	Tariff 2014/2015
Seeding	R 0.70	R 0.75	R 0.79
Carports	R 35.00	R 40.00	R 45.00
<i>Op Oudshoorn is tandem carports inruis die gebruik voortgaan met die verhuur.</i>	R 17.50	R 20.00	R 25.00

GIS OFFICE

ITEM	Tariff 2013/2014	VAT	TOTAL	Tariff 2014/2015	VAT	TOTAL	Tariff 2015/2016	VAT	TOTAL
PHOTOCOPIES									
A0	R 20.00	R 2.80	R 22.80	R 21.12	R 2.98	R 24.08	R 22.26	R 3.12	R 25.38
A1	R 15.00	R 2.10	R 17.10	R 15.94	R 2.22	R 18.06	R 16.70	R 2.34	R 19.03
A2	R 5.96	R 0.83	R 6.80	R 6.29	R 0.88	R 7.17	R 6.63	R 0.93	R 7.56
A3	R 1.40	R 0.20	R 1.60	R 1.48	R 0.21	R 1.69	R 1.56	R 0.22	R 1.78
A4	R 0.80	R 0.11	R 0.90	R 0.84	R 0.12	R 0.96	R 0.89	R 0.12	R 1.02
	R 0.00								
NORMAL PLOT									
A0	R 118.94	R 16.65	R 135.60	R 125.61	R 17.58	R 143.19	R 132.39	R 18.53	R 150.92
A1	R 99.46	R 8.32	R 107.80	R 82.79	R 8.79	R 91.58	R 66.18	R 9.77	R 75.95
A2	R 35.31	R 4.94	R 40.30	R 37.29	R 5.22	R 42.51	R 39.31	R 5.50	R 44.81
A3	R 20.43	R 2.86	R 23.30	R 21.57	R 3.02	R 24.59	R 22.74	R 3.18	R 25.92
A4	R 14.88	R 2.08	R 17.00	R 15.71	R 2.20	R 17.91	R 16.56	R 2.32	R 18.88
	R 0.00								
FLOOD PLOT									
A0	R 246.02	R 33.04	R 269.10	R 249.24	R 34.89	R 284.13	R 262.70	R 36.78	R 299.48
A1	R 118.94	R 16.65	R 135.60	R 125.61	R 17.58	R 143.19	R 132.39	R 18.53	R 150.92
A2	R 99.46	R 8.32	R 107.80	R 82.79	R 8.79	R 91.58	R 66.18	R 9.77	R 75.95
A3	R 35.31	R 4.94	R 40.30	R 37.29	R 5.22	R 42.51	R 39.31	R 5.50	R 44.81
A4	R 24.16	R 3.32	R 27.60	R 25.50	R 3.57	R 29.07	R 26.80	R 3.76	R 30.54
	R 0.00								
OTHER									
AKTEX / enquiry	R 12.06	R 1.69	R 13.75	R 12.73	R 1.78	R 14.51	R 13.42	R 1.88	R 15.30
CD	R 17.20	R 2.41	R 19.60	R 18.17	R 2.54	R 20.71	R 19.15	R 2.68	R 21.83
LABELS & CARDBOARD / street (INK excl)	R 1.37	R 0.19	R 1.60	R 1.45	R 0.20	R 1.65	R 1.53	R 0.21	R 1.74
DATA / DIOD	R 52.03	R 7.28	R 59.30	R 54.95	R 7.69	R 62.64	R 57.91	R 8.11	R 66.02
A4 LAZER PRINT BLACK (INT)	R 1.89	R 0.24	R 1.50	R 1.78	R 0.25	R 2.03	R 1.88	R 0.26	R 2.14
A4 LAZER PRINT COLOUR (INT)	R 2.24	R 0.31	R 2.65	R 2.36	R 0.33	R 2.69	R 2.49	R 0.35	R 2.84
A4 LAZER PRINT BLACK	R 2.98	R 0.29	R 2.40	R 2.20	R 0.31	R 2.50	R 2.31	R 0.32	R 2.64
A4 LAZER PRINT COLOUR (INT)	R 4.65	R 0.65	R 5.30	R 4.91	R 0.69	R 5.60	R 5.18	R 0.72	R 5.90
A0 PHOTO PAPER	R 73.40	R 10.28	R 83.70	R 77.52	R 10.88	R 88.37	R 81.70	R 11.44	R 93.14
A1 PHOTO PAPER	R 40.76	R 5.71	R 46.50	R 43.06	R 6.03	R 49.09	R 45.38	R 6.35	R 51.74
A2 PHOTO PAPER	R 24.47	R 3.43	R 27.90	R 25.84	R 3.62	R 29.46	R 27.24	R 3.81	R 31.05
A3 PHOTO PAPER	R 16.31	R 2.28	R 18.60	R 17.23	R 2.41	R 19.64	R 18.16	R 2.54	R 20.70
	R 0.00								
LAMINATING									
ID CARD INTERNAL	R 6.00	R 0.84	R 6.85	R 6.34	R 0.89	R 7.22	R 6.68	R 0.93	R 7.61
	R 0.00								
RENTAL OF CAR PORTS									
	2013/2014			2014/2015			2015/2016		
Car Ports	R 30.00			R 32.00			R 34.00		

PROVIDING INFORMATION TO THE PUBLIC

	2014/2015
(VAT included)	
(steps of a duplicate account) (a)	R 3.90
(making fees, sign/documentation) (property) (b)	R 37.78
(making fees, GIS/property) (c)	R 74.40
Call Ports (d)	R 31.60

EDEN DISTRICT MUNICIPALITY

TARIFFS 2014/2015

PROVIDING INFORMATION TO THE PUBLIC
(VAT included)

	2013/2014	2014/2015	2015/2016	2016/2017
(a) Issuing of a duplicate account (per account)	R 3.70	R 3.90	R 4.10	R 4.30
(b) Tracking fees: Plan/documentation (p/property)	R 35.80	R 37.76	R 39.80	R 41.90
(c) Tracking fees: GIS (p/property)	R 76.60	R 74.40	R 78.64	R 82.90
(d) Car Ports	R 30.00	R 31.60	R 33.30	R 35.10

SUPPLY CHAIN MANAGEMENT TARIFFS

	2013/2014	2014/2015	2015/2016	2016/2017
(a) Tender Documents		R 75.00		

Air Quality By-Law

**EDEN DISTRICT MUNICIPALITY AIR QUALITY BY-LAW
OFFENSES AND PENALTIES (PG 7043 dated 12 October 2012)**

Section Contravened	Description of Offense	Proposes Fine (1)	Approved Fine (2)
DUTY OF CARE			
8(1) r.w.23	Every person who is wholly or partially responsible for causing air pollution or creation a risk of air pollution occurring.	R2000	R2000
8(2) r.w.23	Failing to take measures to prevent and/or mitigate air pollution and/or failing to comply with a directive	R2000	R2000
8(4) r.w.23	Failing to pay recovery of cost by the municipality	R2000	R2000
8(5)(a) r.w.23	Unlawfully and intentionally or negligently commit any act or omission which causes or is likely to cause air pollution	R2000	R2000
8(5)(b). r.w. 23	Refuse to comply with a directive.	R2000	R2000
LOCAL EMISSIONS STANDARDS, NORMS AND STANDARDS			
11(3) r.w.23	Any person who is emitting sunstances or mixtures of substances exceeding the emission standards published in terms of this By - law	R2500	R2500
CONTROLLED EMITTERS			
14(1) r.w.23	The installation, altering, extension or replacement of any fuel - burning equipment of a Controlled Emitter without the prior written authorization of Council	R2500	Sect14 not in operation A.G not determined
14(6) r.w.15(3) r.w.23	Failing to remove fuel - burning equipment from the premises at the expense of the owner and operator and within the period stated in a notice	R2500	Sect14 not in operation A.G not determined
15(1) r.w.14 r.w.23	The use or operation of any fuel - burning equipment of Controlled Emitters on any premises contrary to the authorisation	R2500	Sect14 not in operation A.G not determined
MONITORING AND SAMPLING			
16(1) r.w.23	Refusal or failing to install emission measuring equipment and or to do emissions monitoring if and when required by an authorized person	R2500	R2500
16(1)(a) r.w.23	Failing to record all monitoring and sampling results and maintain a copy of this record for at least four years after obtaining results	R500	R500
16(1)(b) r.w.23	Failing to produce the record of the monitoring and sampling results for inspection	R500	R500
16(1)(c) r.w.23	Failing to provide a written report, in a form and by a date specified by the authorised person, of part or all of the information in the record of the monitoring and sampling results	R500	R500
DUST EMISSIONS			
17(1) r.w.23	Any person conducting listed activities or controlled emitters that refuse to take control measures to prevent or minimize dust emissions into the atmosphere	R2500	R2500
17(2)(i-vii) r.w.23	Refusing or failing to implement the control measures to minimize or control dust emissions from Controlled Emitters and Listed Activities	R2500	R2500
OFFENSIVE ODOURS			

Air Quality By-Law

**EDEN DISTRICT MUNICIPALITY AIR QUALITY BY- LAW
OFFENSES AND PENALTIES (PG 7043 dated 12 October 2012)**

18(1) r.w.23	Conducting a listed activity and or Controlled Emitter or part of Listed Activity and Controlled Emitter which cause an offensive odour	R2500	R2500
18(2) r.w.2	Refusing or failing to implement control measures to minimize or control offensive odours from Controlled Emitters and Listed Activities or part of Listed Activities and Controlled Emitters	R2500	R2500
18(3) r.w.23	Failing to implement necessary mechanisms such as monitoring or any other activity determined by the authorized person to identify the substance(s) causing the offensive odour	R2500	R2500
18(4) r.w.23	Failing or refusing to implement necessary offensive odour control measures and any alternative control measure approved by the air quality officer or his or her delegated representative	R2500	R2500
ABATEMENT NOTICE			
19(1) r.w.23	Failing to adhere to the conditions set in the abatement notice	R2500	R2500
19(1)(a) r.w.23	Failing to abate the offensive odour within the required time frame	R2500	R2500
19(1)(b) r.w.23	Failing to take all necessary steps to prevent a recurrence of the offensive odour	R2500	R2500
19(1)(c) r.w.23	Failing to comply with any other conditions contained in the notice	R2500	R2500
LICENSING OF LISTED ACTIVITIES			
21(1). r.w.(4). r.w.23	Undertaking a Listed Activity, as published in terms of section 21 of the Air Quality Act, without being in possession of an Atmospheric Emission License	R2500	R2500

I hereby certify that the admission of guilt fines list in the above table as submitted by the Eden District Municipality have been approved by me in terms of Section 57(5)(a) and 341(5) of the Criminal Procedure Act, 51 of 1977, for the Magistral Districts of George, Oudtshoorn, Mossel Bay, Riversdal, Knysna, Heidelberg, Calitzdorp, Ladismith, Plettenberg Bay.
The determination replaces any previous determination for the said Magistral District.

Health By Law

EDEN DISTRICT MUNICIPALITY HEALTH BY-LAW
OFFENSES AND FINES

Section Contravened	Description of Offense	Approved Fine
HEALTH NUISANCES		
4(1)(a)	Creating a health nuisance	R 500
4(1)(b)	Performing any act which might cause a health nuisance	R 500
4(1)(c)	Organising or permitting an activity, event or function creating a health nuisance	R 300
4(1)(d)(i)	Permitting unauthorised handling or use of any material in a public place, which might cause a health nuisance	R 300
4(1)(d)(ii)	Introducing or handling any liquid or solid substance in a public place, which might cause a health nuisance	R 300
4(1)(e)	Carrying, conveying or causing or permitting to be carried or conveyed any objectionable material, liquid or solids that are not covered with suitable material to prevent the creation of a health nuisance	R 300
4(1)(f)	Directly, indirectly or negligently allowing a health nuisance to be created or continued	R 300
5(1)(a)	Failure by an owner, occupier or user of land to: (i) ensure that a municipal health nuisance does not exist or occur on his/her land (ii) eliminate the health nuisance within 24 hours of becoming aware of the existence of it if he or she is unable to eliminate the nuisance; failure to: (aa) take steps to reduce the risk to municipal health (bb) report the existence of health nuisance to the municipality	R 300
5(1)(b)	Failure by an owner, occupier or user of land to, for the purposes of eliminating or reducing the quantity of: (i) flies, use fly-traps or any other approved method to ensure optimum performance (ii) mosquitoes - (aa) drain accumulated water at least once every 7 days (ab) cover accumulated water with oil (ac) provide a mosquito-proof cover and pump for a well (ad) fit tanks, barrels and similar containers with mosquito-proof covers or mosquito wire gauze (ae) regularly clean blocked or sagging gutters and downpipes (iii) vermin, use mouse traps or vermin poison	R 300
5(2)	Failing to ensure that every well, hole, etc. is not filled in a way that may cause other sources to be polluted or contaminated to create a health nuisance	R 300
5(3)	Failing to place all waste in refuse receptacles and to be disposed of in a manner contemplated in section 23	R 500
KEEPING OF ANIMALS		
7(1)	Keeping of animals, birds, etc. on any premises in a manner that constitutes a health nuisance	R 300
8(1)	Failure by an owner, user or occupier of land to dispose of the carcass of an animal, bird, etc. which died on such land within 24 hours of its death	R 500
8(2)	Failure of an owner, user or occupier of land to dispose of the carcass of marine fauna that washed up on land within 24 hours of the discovery thereof	R 500
8(3)(a)	Failing to dispose of a carcass by: (a) having it removed by a registered animal organization or person authorised to do so; (b) burying it at a facility approved by the Municipality (c) having the carcass of an animal that died of a disease, removed by a registered animal organization	R 500
8(4)	Conveying the carcass of an animal, bird, etc. through a street or in a manner that creates a municipal health nuisance	R 500
9	Keeping animals, birds, etc. in close proximity to any building or facility in a condition that may be injurious or dangerous to the health of the occupants of neighbouring buildings or facilities	R 500
ANIMAL ESTABLISHMENTS		
10(1)	Failure by an owner or operator of a dog kennel or cattery to: (a) discharge waste and storm water into a sewerage or other approved system (b) store food in a rodent free receptacle with close fitting lids (c) provide isolation facilities, made of durable material, for sick dogs and cats (d) store animal waste in solid containers with tight fitting lids and failing to remove and dispose it on a daily basis (e) clean enclosures on a daily basis and keep it in a hygienic condition	R 500
10(2)	Operating a dog kennel or cattery in any building, structure or enclosure which has direct access to, or has a door, window or other opening to any existing habitable room or any existing room where food is stored, processed or sold	R 500
11(1)(a)(i)	Failure to use cages made of non corrosive material fitted with duplicate impervious movable trays tubular fittings that are closed at the end	R 500
11(1)(a)(ii)	Using cages where the bottoms thereof are less than 400mm above the floor or yard level	R 500
11(1)(b)	Failing to store animal bedding in a space which is not rodent proof	R 500
11(1)(c)	Failing to store perishable food for animal in a refrigerator which can maintain a temperature not exceeding 7°C	R 500

Health By-Law

EDEN DISTRICT MUNICIPALITY HEALTH BY- LAW
OFFENSES AND FINES

11(1)(d)	Failing to provide toilet facilities and a wash basin with running water for employees	R 500
11(1)(e)	Covering more than 70% of the floor area with cages or goods incidental to the business	R 500
11(1)(f)	Failing to store animal and bird waste in solid containers with tight fitting lids and failing to remove and dispose of on a daily basis	R 500
11(1)(g)	Failing to clean cages and enclosures on a daily basis and keep it in a hygienic condition	R 500
11(2)	Operating a pet shop or pet parlour in any building, structure or enclosure which has direct access to, or has a door, window or other opening within 4 metres of any door, window or other opening to any existing habitable room or any existing room where food is stored, processed or sold	R 500

Health By Law

EDEN DISTRICT MUNICIPALITY HEALTH BY-LAW
OFFENSES AND FINES

ACCOMODATION ESTABLISHMENTS		
14	Failing to ensure that premises, household facilities, eating utensils, linen and bedding is kept in a clean and hygienic condition	R 500
SWIMMING POOLS AND WATER RELATED RECREATIONAL FACILITIES		
17(1)(a)	Failing to keep premises in a safe and clean condition	R 500
17(1)(b)	Failing to ensure that water is at all times pinches, treated and maintained to set standards	R 500
18(1)	Failing to use water from an approved source to fill, clean or maintain the water level of a swimming pool	R 500
19(1)(a)	Failing to keep water free from flowing, suspended or settled debris, Etc	R 500
19(1)(b)	Failing to keep walls, floors, access ladders, steps, etc. free from slime or algae	R 500
19(1)(c)	Allowing Total Plate Count bacteria to exceed 100 organisms per ml of water	R 500
19(1)(d)	Allowing faecal coliform bacteria to be present in any test of 100 ml of water	R 500
19(1)(e)	Allowing free chlorine residual to be less than 1mg/liter	R 500
BARBERS, HAIRDRESSERS, BEAUTICIANS, BODY PEIRCERS AND TATTOOISTS		
21(1)	Using the premises of a salon for a purpose other than for the carrying on of the business of barber, hairdresser, etc.	R 500
21(2)(a)	Failing to keep a first aid kit on the premises	R 300
21(2)(b)	Failing to have an appliance to sterilize or disinfect an instrument that have come in contact with human skin, hair, blood, etc.	R 500
21(2)(c)	Failing to use only professional tattoo and body piercing machines designed to prevent contamination of needle sets and failing to store needles in single, service, sealed autoclaved bags which must be opened in the presence of the client	R 500
21(2)(d)	Failing to ensure that all clip cords and spray bottles have triggers and grasp areas, which grasp areas must be protected and disposed after use on each client	R 300
21(2)(e)	Failing to disinfect any blade, razor, etc. by applying a suitable disinfectant after each use	R 300
21(2)(f)	Failing to wear disposable latex or nitrile examination gloves for the duration of the procedure	R 300
21(2)(g)	Failing to disinfect his or her hands before and after rendering any service	R 300
21(2)(h)	Failing to directly after treatment, clean and disinfect a surface that has been contaminated by body fluids	R 300
21(2)(i)	Failing to dispose of any gloves or other disposable material after each use	R 300
21(2)(j)	Failing to wash with disinfectant all clothing and surfaces	R 300
21(2)(k)	Not disposing all waste water, sharp instruments, bledied and or contaminated disposable towels and paper in an approved manner	R 300
21(2)(l)	Failing to store sharp instruments in a separate container	R 300
21(2)(m)	Failing to after each use, wash and clean all plastic and cloth towels	R 300
21(2)(n)	Failing to keep premises, tools, etc in a hygienic condition at all times	R 300
21(2)(o)	Failing to dispose of waste such as hair, dippings, etc. in accordance with section 27	R 300
21(2)(p)	Allowing animals, excluding a guide dog accompanying a blind person to enter the premises	R 500
21(2)(q)	Failing to provide employees with protective clothing, not training any workers and not ensuring that employees comply with the provisions of the by-law	R 300

Health By Law

EDEN DISTRICT MUNICIPALITY HEALTH BY-LAW
OFFENSES AND FINES

WASTE MANAGEMENT		
23(1)(a)	Storing, recovering and disposing waste in a manner that might endanger human health	R 1 000
23(1)(b)	Storing, recovering and disposing waste without using processes or methods which may prevent harm to human health	R 1 000
23(1)(c)	Storing, recovering and disposing waste in a manner that might create a health nuisance	R 1 500
25(1)(a)	Storing empty containers in which hazardous waste was stored in a manner that might - (i) pollute the environment or cause harm to human health (ii) create a health nuisance	R 1000 R 1000
25(1)(b)	Failing to mark a container in which hazardous waste was stored with the date on which the container is stored	R 1 000
25(1)(c)	Failing to mark a container in which hazardous waste was stored, while stored on site, with the words "Hazardous Waste"	R 1 000
25(1)(d)	Failing to fence off a storage area for containers in which hazardous waste was stored to prevent unauthorised access	R 1 000
27(1)	Failing by a generator, transporter or disposer of health care waste to sort, pack contain, handle, store, transport and dispose health care waste in accordance with this part	R 2 500
27(2)	Allowing the sorting, packing, handling of health care waste to cause a health nuisance or safety hazard to any handler thereof or any other person or the environment in general	R 2 500
27(4)	Failing to inform the responsible authority by written notice in the prescribed format of the intention to engage in an activity which may cause health care waste to be generated prior to the generation of such health care waste	R 1 500
27(5)	Failing to dispose, store, transport, process or take appropriate measures as required by written notice by the municipality	R 2 000
27(7)	Failing to notify the municipality in writing of any changes occurring in respect of any of the matters stipulated in the notice given to the municipality regarding the intention to generate health care waste as contemplated in section 27(4)	R 2 000
27(8)	Failing to notify the municipality within 6 months of the commencement of this by-law of health care waste that are generated as a result of activities which commenced prior to the commencement of this by-law	R 2 000
27(9)	Failing to provide periodic training on proper health care waste handling to all employees	R 1 500
28(1)	Failing to keep and store health care waste generated on the premises, until it is collected from the premises	R 1 500
28(2)(a)	Failing to store perishable health care waste at a temperature not exceeding 4 °C	R 2 500
28(2)(b)	Failing to keep a health care waste storage area - (i) vermin-proof, insect-proof and rodent-proof (ii) in a manner that it does not have an easily cleanable floor and wall finish (iii) totally enclosed (iv) in a manner that it does not have adequate ventilation and lighting (v) locked	R 2500
28(2)(c)	Failing to store health care waste in a health care waste storage area until it is loaded or removed for final disposal	R 2 500
28(2)(d)	Failing to clean on - site spills immediately	R 2 500
28(2)(e)	Failing to disinfect and clean interior surfaces of storage areas on a daily basis	R 1 500
28(3)	Failing to make provision for unrefrigerated health care waste to be removed on weekends and public holidays	R 1 500
28(4)(a)-(c)	Failing to have health care waste sterilized by a service provider prior to final disposal at a municipality disposal facility by autoclave, microwave, chemical treatment or incineration	R 2 500
28(5)(a)	Failing to put health care waste which has not been sterilized and which are rendered non - infectious in a red heavy duty plastic bag at the point of generation or at disposal site designated for health care waste	R 2 500
28(5)(b)	Failing to put health care waste which has been sterilized by autoclave, microwave, chemical or other non-burning method in a yellow heavy duty plastic bag	R 1 000
28(5)(c)	Failing to discard cytotoxic or genotoxic pharmaceutical health care waste and associated contaminated materials in a container which is labeled cytotoxic waste or genotoxic waste	R 2 500
28(5)(d)	Failing to place sharp objects into a rigid, sealed, plastic container which is labeled cytotoxic sharps and not making provision for the safe discarding of the longest Trocar needle	R 2 500
28(7)	Failing to adhere to the requirements for colour coded containers when health care waste is moved or transported	R 2 000
29(1)	Transport of health care waste by transporters who are not approved health care waste transporters	R 2 500
29(2)(a)	Failing to comply with the requirements set for loading compartments of vehicles used for the transport of health care waste	R 2 500
29(2)(b)	Failing to man a transport vehicle with employees who are adequately trained in the effective use of the Spillkits and clean-up procedure	R 2 500
29(2)(c)	Failing to clean every loading compartment on a daily basis with disinfectants and chemicals	R 1 000
29(3)	Failure by a licensee to collect and dispose of health care waste to inform the municipality at those intervals stipulated by the municipality about: (a) the removal of health care waste (b) the date of removal and the quantity (c) the composition of the health care waste (d) the facility at which the health care waste has been disposed	R 2 500
30(1)	Disposal of health care waste at a site other than an approved site	R 2 500

Health By Law

EDEN DISTRICT MUNICIPALITY HEALTH BY-LAW
OFFENSES AND FINES

	In the case of cooked sea-water and freshwater foods such as prawns, shrimps, crayfish, lobsters, crab meat, oysters, mussels, clams, eels or fish	R200
Reg 5(2)	(a) a histamine content of more than 10 mg per 100 grams of the foodstuff, when tested according to AOAC (Association of Official Analytical Chemists) method 977.13(1996), shall indicate decomposition of the foodstuff, and more than 20 mg per 100 grams shall render the foodstuff unsafe for human consumption;	R200 R200
	(b) no antibiotics shall be present	R200
	(c) no organisms of the genera Salmonella and Shigella and no species of Escherichia coli Type 1, vibrio cholerae and V. parahaemolyticus shall be present in 20 grams;	R200
	(d) no coagulase - positive Staphylococcus aureus shall be present in 20 grams;	R200
	(e) the number of coliform organisms other than Escherichia coli Type 1 shall not exceed 1 000 per 100 gram, and	R200
	(f) the total colony count of organisms shall not exceed 100 000 per gram when such a foodstuff is tested by the pour-plate method on plate-count agar at 30 °C for 72 hours.	R200
Reg 7	No person shall sell cooked poultry -	R200
	(a) which contains the following:	R200
	(i) Antibiotics and other antimicrobial substances in amounts that exceed the maximum levels determined in the regulations governing maximum limits for veterinary medicine and stock remedy residues that may be present in foodstuff, published by Government Notice R1809 of 3 July 1992;	R200
	(ii) organisms of the genera Salmonella, Shigella and Escherichia in 20 grams;	R200
	(iii) Staphylococcus aureus in 20 grams;	R200
(iv) Clostridium perfringens in 20 grams; and	R200	
(b) of which the total colony count of organisms exceeds 10 000 per gram when such foodstuff is tested by the pour-plate method on plate-count agar at 30 °C for 72 hours	R200	
Reg 2	No person shall sell any foodstuff to which any colourant has been applied or added, except in so far as provided for as follows:	R200
	(a) Only the colourants listed in Annex 1 may be used as colourants in foodstuff	R200
	(b) Colourants may be used only in the foodstuff listed in Annex III, IV, and V and subject to the conditions specified therein	R200
	(c) Colourants shall not be used in foodstuff listed in Annex II, except where expressly permitted in Annex III, IV, or V.	R200
	(d) Colourants permitted for certain uses only are listed in Annex IV	R200
	(e) Colourants permitted in general in foodstuffs and their Conditions of use are specific in Annex V.	R200
(f) The maximum levels indicated in the Annexes relate to foodstuffs in the ready to eat form, unless otherwise stated.	R200	
FUNERAL UNDERTAKERS'S PREMISES (GN R237 in GG 9682 of February 1985)		
Reg 2(1)	Preparing a corpse except on funeral undertaker's premises in respect of which a certificate of competence has been issued and is in effect	R 300
Reg 11(1)	Use of an undertaker's premises where the following is not provided for:	R300
	(a) A preparation room for the preparation of corpses	R300
	(b) Change-rooms, separate for each sex, for the use of the employees employed at such premises.	R300
	(c) Refrigeration facilities for the refrigeration of corpses	R300
	(d) Facilities for the cleansing of vehicles on such premises	R300
(e) Facilities for the loading and unloading of corpses	R300	
Reg 11(2)	Using a room on funeral undertaker's premises for any purpose other than the purpose for which it is intended	R 300
Reg 11(3)-(4)	Using a preparation that -	R300
	(i) is not separated from all other rooms on the premises and that cannot communicate with any office or salesroom;	R300
	(ii) does not enable obnoxious odours and vapours to be adequately treated; and	R300
(iii) is insufficiently ventilated and lighted	R300	
Reg 12(2)	Failure to -	R300
	(a) Provide clean protective over-clothes consisting of surgical gloves, gumboots, plastic aprons so designed that the front hangs over the top of the gumboots, face masks and linen overcoats to all employees and all other persons involved in post mortems, and each such employee or other person shall, at all times when so involved, wear such clothing;	R300
	(b) keep such premises free of insects;	R300
	(c) cause all working areas or surfaces at such premises where corpses are prepared to be cleaned immediately after the preparation of any corpse;	R300
	(d) cause all equipment used for the preparation of corpses to be washed and disinfected immediately after use;	R300
	(e) daily cause all protective cover-clothes that have been used to be washed, cleansed and disinfected on the premises; and	R300
(f) if a corpse has been transported without a moisture proof covering, cause the loading space of the vehicle concerned to be washed and disinfected after such corpse has been removed.	R300	
LABELLING AND ADVERTISING REGULATIONS (GN R2034 in GG 15226 of 29 October 1993)		
Reg 2(1)	Importing, selling or manufacturing foodstuff of which the packaging or the bulk stock from which it is taken, is not labelled in accordance with the provisions of these Regulations	R 200

Health By-Law

EDEN DISTRICT MUNICIPALITY HEALTH BY- LAW
OFFENCES AND FINES

WATER & SANITATION		
32(1)(a)	Failing to keep water passages open and free of obstruction so as to prevent the creation of a health nuisance	R 300
32(1)(b)	Failing to construct a bund wall around a tank that contain a substance that can create a health nuisance, of a size that contains the volume of the largest tank in the event of any unlawful or accidental discharge from the tank or tanks	R 300
32(1)(c)	Failing to clean any industrial surface area so as to prevent the pollution of storm water which may result in adverse impacts on the quality of any surface and ground water	R 500
32(2)(a)	Locating a disposal site within the one hundred year flood line of any water resource	R 500
32(2)(b)	Creating a municipal health nuisance by using coal, coal discard, etc. to construct a slurry, evaporation or catchments dam	R 500
DISPOSAL OF CORPSES AND DISTURBANCE OF MORTAL REMAINS		
33(1)(a)	Interring a corpse in such a manner that it constitutes a municipal health nuisance in that the lid of the coffin or the top coffin is less than 1500mm in depth	R 1 000
34(1)(a)	Disturbing a corpse or mortal remains without an environmental health practitioner being present	R 1 000
34(1)(b)	Re-open a grave without the Environmental Health Practitioner being present	R 1 000
34(1)(c)	Removing a corpse from a grave without an Environmental Health Practitioner present	R 1 000
34(1)(d)	Exhuming a corpse while cemetery is open for the public	R 1 000
34(2)	Re-opening a grave for the purpose of interring a second corpse without the approval of the municipality	R 1 000
ENFORCEMENT		
36(3)	Failing to comply with the notice of compliance in terms of section 36(1)	R 300
36(4)(e)	Failing to comply with a notice of compliance in terms of section 36(4)(e)	R 300
FOODSTUFFS, COSMETICS AND DISINFECTANTS ACT, 54 OF 1972 OFFENCES AND FINES		
2(1)	(a) Selling, manufacturing or importing any foodstuff, cosmetics or disinfectant -	R200
	(i) which contains or has been treated with a prohibited substance	R200
	(ii) which contains a particular substance in a greater measure than that permitted by regulation or has been treated with a substance containing a particular substance in a greater measure than that permitted by regulation	R200
	(iii) which does not comply with any standard of composition, strength, purity or quality prescribed by regulation for or in respect of it or any standard so prescribed for or in respect of any of its attributes	R200
	(iv) the sale of which is prohibited by regulation	R200
	(b) Selling, manufacturing or importing any foodstuff, cosmetics or disinfectants -	R200
	(i) which is contaminated, impure or decayed, or is, or is in terms of any regulation deemed to be harmful or injurious to human health, or	R200
	(ii) which contains or has been treated with a contaminated, impure or decayed substance or a substance which is, or is in terms of any regulation deemed to be harmful or injurious to human health	R200
	(c) Selling, manufacturing or importing any foodstuff, cosmetic or disinfectant -	R200
	(i) which contains or has been treated with a substance not present in any such foodstuff when it is in a normal, pure and sound condition; or	R200
(ii) to which any substance has been added so as to increase the mass volume of such foodstuff with the object to deceive; or	R200	
(iii) from which any substance or ingredient has been abstracted, removed or omitted with the result that its nutritive value or other properties, in comparison with those of such a foodstuff in a normal, pure and sound condition, are diminished or otherwise detrimentally affected; or	R200	
(iv) which has been treated in such manner that its damaged or unsound condition or inferior quality is concealed whether entirely or partly	R200	
MICROBIOLOGICAL STANDARDS FOR FOODSTUFFS AND RELATED MATTERS REGULATIONS (GN R692 IN GG 17993 of 16 May 1997)		

Fire by-law

EDEN DISTRICT MUNICIPALITY FIRE SAFETY BY-LAW OFFENCES AND FINES

Section Contravened	Description of Offense	Proposes Fine (1)	Approved Fine (2)
DUTY OF CARE			
E(1)	Failure to report a fire hazard	R 500.00	R 500.00
10(3)(a) - (b)	Failing to comply with an instruction given by a member of the force	R 1 000.00	R 1 000.00
11(1)	Pretend to be a member	R 1 000.00	R 1 000.00
11(2)	Unauthorised wearing of a uniform	R 1 000.00	R 1 000.00
14(1)	Driving a service vehicle without license	R 500.00	R 500.00
14(2)	Driving a service vehicle in disregard of the National Road Traffic Act	R500.00	R500.00
16(2)	Failing to comply with a notice of compliance	No fine	No fine
17(1)	Interference with or obstruction of the chief fire officer in execution of duties	No fine	No fine
18(1)	Furnishing of false information	No fine	No fine
33(2)	Obstruction or impeding access to fire-fighting equipment and installations	R1 500.00	R1 500.00
34(1)(a)	Failing to remove combustible material from a vacant building	R 1 500.00	R 1 500.00
34(1)(b)	Failing to barricade vacant building	R 1 500.00	R 1 500.00
35(1)(a)	Failing to ensure readiness for use of fire-fighting equipment	R 1 000.00	R 1 000.00
35(1)(b)	Failing to service and maintain fire-extinguishers in accordance with SANS 0105 and 1475	R1 000.00	R1 000.00
35(1)(c)(i) - (iii)	Failing to keep fire-fighting equipment in working condition and inspected	R1 000.00	R1 000.00
35(2)(a)(i) - (ii)	Failing to certify functionality of equipment and furnishing of certificate	R500.00	R500.00
35(4)	Damaging or altering fire-fighting equipment or installations	R 1 500.00	R 1 500.00
36(4)	Removing, defacing or damaging a fire alarm	R 1 000.00	R 1 000.00
36(5)	Tampering or interfering with a fire hydrant	R 1 000.00	R 1 000.00
38(1)(a)	Failing to prepare emergency evacuation plan	R 1 000.00	R 1 000.00
38(1)(b)	Failing to display emergency evacuation plan	R 500.00	R 500.00
39(1)	Holding a public gathering without certificate of fitness	R 1 500.00	R 1 500.00
43(1)(a)	Failing to comply with conditions of certificate of fitness	R 1 500.00	R 1 500.00
43(1)(b)(i) - (ii)	Failing to display certificate and to keep in legible condition	R 500.00	R 500.00
49(1)	Obtaining a water connection without approved fire protection plans	No fine	No fine
50(1)	Making a fire that may endanger another person	R 1 500.00	R 1 500.00
50(2)(a)	Burning combustible material without permission	R 500.00	R 500.00
50(3)	Failing to take reasonable steps to ensure safety of people or animals	R1 000.00	R1 000.00
51(1)	Storage of combustible material in a manner to cause fire hazard	R 1 000.00	R 1 000.00
51(2)	Allowing accumulation of dust in quantities likely to cause fire hazard	R1 000.00	R1 000.00
51(3)	Allowing sawdust to soak up flammable liquid	R 1 000.00	R 1 000.00
51(4)	Accumulation of soot in a chimney	R 1 000.00	R 1 000.00
51(5)	Overgrown premises	R 1 000.00	R 1 000.00
52(1)(a) - (b)	Overloading electrical equipment or using in a manner likely to cause fire hazard	R1 000.00	R1 000.00
53	Using flame-emitting device in a manner likely to cause fire hazard	R 1 000.00	R 1 000.00
54(1)	Discarding flammable substance into sewer or drain	R 1 000.00	R 1 000.00
54(2)	Failing to report discarding of flammable substance into drain or sewer	R500.00	R500.00
55(1)	Unauthorised filling of a balloon or device with flammable liquid	R 500.00	R 500.00

Fire by-law

EDEN DISTRICT MUNICIPALITY FIRE SAFETY BY-LAW OFFENCES AND FINES

56(1)	Failing to display "No smoking" signs	R 500.00	R 500.00
56(2)	Removing a sign	R 500.00	R 500.00
56(3)	Lighting or smoking a cigarette where prohibited	R 500.00	R 500.00
56(4)	Allowing smoking where prohibited	R 500.00	R 500.00
56(5)	Failing to provide for safe disposal of smoking materials	R 500.00	R 500.00
56(6)	Discarding a burning cigarette or material in a road of public place	R 1 000.00	R 1 000.00
57(3)	Clearing a fire-break without permission of chief fire officer	R 1 000.00	R 1 000.00
59(4)	Failing to comply with condition for discharge of fireworks	R 1 000.00	R 1 000.00
60(1)	Discharging fireworks outside designated area	R 1 000.00	R 1 000.00
61(1)-(b)	Dealing in fireworks without license or permission of chief fire officer	R1 500.00	R1 500.00
63(1)	Storage or handling flammable substances without certificate or registration	R1 500.00	R1 500.00
73(1)(a)	Handling flammable substances in a manner that may cause a fire or explosion	R1 500.00	R1 500.00
73(1)(b)	Obstructing an escape route during emergency	R 1 000.00	R 1 000.00
73(2)(a)	Dumping or spilling flammable substances in a borehole, drain or sewer	R1 000.00	R1 000.00
73(2)(b)	Discarding flammable substances from premises other than by a competent person	R1 000.00	R1 000.00
73(2)(c)	Bringing a fire or open flame within 5 metres of storage place	R 1 000.00	R 1 000.00
73(2)(d)	basement level of a building while not for maintenance of the building	R1 000.00	R1 000.00
73(2)(e)(i)	Filling a bus with passengers inside	R 1 000.00	R 1 000.00
73(2)(e)(ii)	Transporting flammable substances on a bus	R 1 000.00	R 1 000.00
74(1)	Handling or storing a liquefied petroleum gas in quantities in excess of Schedule 2	No fine	No fine
74(4)	Handling or storing a liquid petroleum gas cylinder at a public exhibition without permission	R1 500.00	R1 500.00
74(7)	Failing to comply with conditions imposed	R 1 500.00	R 1 500.00
75(1)(a)-(c)	Failing to display symbolic or warning signs	R 500.00	R 500.00
75(2)	Disregarding prohibitions on symbolic signs	R 500.00	R 500.00
76	Failing to report fires or accidents	R 500.00	R 500.00
79(1)(a)-(b)	Storage of flammable substances in a storeroom without certificate of registration or storeroom not compliant with by-law	R1 500.00	R1 500.00
81(1)	Failing to display safety signs	R 500.00	R 500.00
82(1)(a)-c	Erecting a flammable storeroom in disregard of specifications	No fine	No fine
83(1)-(3)	Installing fire doors in disregard of specifications	R 500.00	R 500.00
84(1)-(3)	Installing storeroom windows in disregard of specifications	R 500.00	R 500.00
85(1)-(2)	Installing storeroom catch pits in disregard of specifications	R 500.00	R 500.00
86(1)-(3)	Failing to comply with specifications for ventilation of storeroom	R 500.00	R 500.00
87(1)-(3)	Installing electrical equipment in a store room in disregard of specifications	R500.00	R500.00
88(1)(a)-(b)	Installing foam inlets in disregard of specifications	R 500.00	R 500.00
89(1)	Failing to install non-combustible shelving in a store room	R 500.00	R 500.00
90(1)(a)	Unauthorized entry of flammable storeroom	R 500.00	R 500.00
90(1)(b)	Using storeroom for purposes other than storage of flammable substances	R500.00	R500.00
90(1) c	Allowing person to work in storeroom while doors are not open	R 500.00	R 500.00
90(1)(d)	Obstructing or hindering access to storeroom	R 500.00	R 500.00
91(1)	Failing to ensure compliance with mixing requirements	R 500.00	R 500.00
92(1)	Storage of flammable substance without certificate of registration	R 1 500.00	R 500.00
92(3)(a)-(e)	Failing to ensure compliance with conditions	R 1 000.00	R 1 000.00
93(1)	Failing to ensure safety of tools in a storeroom	R 500.00	R 500.00

Fire by-law

EDEN DISTRICT MUNICIPALITY FIRE SAFETY BY-LAW OFFENCES AND FINES

94(1)-(2)	Failing to ensure installation of above ground storage tank in accordance with SANS requirements	R1 500.00	R1 500.00
95(1)	Failing to ensure underground storage tank installation in accordance with SANS requirements	R1 500.00	R1 500.00
96(1)	Failing to notify chief fire officer of installation or demolishing of facilities	R500.00	R500.00
97(1)(a)-(b)	Entering or allowing someone to enter storage tank in disregard of safety requirements	R500.00	R500.00
98(1)(a)-(d)	Failing to comply with conditions applicable to termination of use of storage tanks	R1 000.00	R1 000.00
99(1)-(4) & (6)	Handling or storing a flammable substance container in disregard of specifications	R1 000.00	R1 000.00
100(1)(a)-(b)	Transporting dangerous goods without permit or keeping permit available	R1 500.00	R1 500.00
105(1)(a)-(b)	Designing or constructing road tankers in disregard of SANS specifications	No fine	No fine
106(1)(a)-(b)	Designing or constructing other transport vehicles in disregard of specifications	No fine	No fine
107(1)(a)	Transporting dangerous goods with unroadworthy vehicle	No fine	No fine
107(1)(b)(i)-(ii)	Transporting dangerous goods without prescribed fire extinguishers	R 1 500.00	R 1 500.00
107(3)	Transporting dangerous goods to travel or overnight in any area specifically prohibited	R1 500.00	R1 500.00
108(1)	Supplying or delivering dangerous goods in quantities in excess of Schedule 2	R1 500.00	R1 500.00
108(2)	Supplying or delivering dangerous goods in contravention of certificate of registration	R1 500.00	R1 500.00
108(3)	Handling container in a manner that could damage such container	R 1 000.00	R 1 000.00
108(4)(a)-(f)	Delivering dangerous conditions in disregard of safety conditions	R 1 000.00	R 1 000.00
111(1)(a)-(b)	Spraying without spraying permit or in a spraying room	R 1 000.00	R 1 000.00

In addition to the fines above, the following admission of guilt fines relate to contraventions of the National Building Regulations (Regulation T1(2)(b) and the SANS Code Of Practice(0400) relating to Fire Safety.

TT2 & TT12	Safety Distance Erecting a building in disregard of safety distances	R1 500.00	R1 500.00
TT3, TT5 & TT6	Different occupancies Owner or tenant allowing division of building without approval	R1 500.00	R1 500.00
TT4	Maximum division area Owner exceeding maximum division area	R1 500.00	R1 500.00
TT9 & TT10	Partitions and protection of openings Inadequate fire resistance and failure to protect openings	R1 500.00	R1 500.00
TT12	Roof Assemblies and Coverings Allowing combustible material to be used on a roof structure without approval	R1 500.00	R1 500.00
TT16 to TT29	Escape Routes and Exits Allowing an escape route to be made less efficient	R1 500.00	R1 500.00
TT23, TT24 & TT25	Stairways Installing a stairway that does not comply with part M of the rules	R1 500.00	R1 500.00
TT29	Markings and Sign Posting Failing to indicate the location of fire equipment or emergency exits with symbolic signs	R1 500.00	R1 500.00
TT30	Lighting of Emergency Routes Failing to light emergency route	R1 500.00	R1 500.00

Fire by-law

EDEN DISTRICT MUNICIPALITY FIRE SAFETY BY-LAW OFFENCES AND FINES

TT31	Fire Detection and Alarm System Failing to install fire detection and alarm systems in compliance with SANS 0139	R1 500.00	R1 500.00
TT33 & WW5	Water Reticulation System Failing to install an approved water reticulation system for fire fighting	R1 500.00	R1 500.00
TT34	House Reels Failing to supply house reels	R1 500.00	R1 500.00
TT35	Hydrants Failing to supply fire hydrants	R1 500.00	R1 500.00
TT36	Sprinkler System Failing to supply sprinkler system where required	R1 500.00	R1 500.00
TT42	Smoke Control Failing to provide mechanical smoke ventilation or roof ventilators and windows	R1 500.00	R1 500.00
TT52	Operating Theatres and Intensive Care Units Failing to comply with the fire safety requirements of the rule	No fine	No fine
TT53	Liquid Fuel Tanks Installation of fuel dispensing pumps and tanks in disregard of prescribed measurements and distances	No fine	No fine
TT54	Gas Installations Installation of gas storage facilities not complying with SANS Code 087	No fine	No fine

I hereby certify that the admission of guilt fines listed in Column 2 above as submitted by the Eden District Municipality have been approved by me in terms of Section 57(5)(a) and 341(5) of the Criminal Procedure Act, 54 of 1977, for the Magistrial District of Eden. This determination replaces any previous determination in respect of a by-law relating to fire safety for the said Magistrial District.

EDEN DISTRICT MUNICIPALITY			
FIRE SERVICES CHARGES			
TARIFFS, CHARGES AND FEES			
2014/2015			
1. SPECIALIZED FIRE FIGHTING SERVICES:			
		2014/2015	
		Tent	V.A.T
			Total
1.1	This will include all fire vehicles, all manpower, water supplies and pump attendance during actual rendering of a specialised fire fighting services,exceeding 1 hour working time (excluding travelling time) (Per hour or part thereof after first hour) <i>Less than 1 hour</i> <i>Humanitarian assistance- only if requested via disaster coordination JOC</i>	3 295,96	461,43
			3 757,39
			----- Free ----- ----- Free -----
1.2	Contracted services <i>3rd party invoice amount plus 10% handling fee</i>		
1.3	Additional Consumables: <i>Purchase Price plus 10% handling fee</i>		
1.4	Standby (Per hour or part thereof) (excluding travelling time)	1 057,52	148,05
			1 205,57
1.5	Air Support Services <i>Purchase Price plus 5% handling fee for non PFA members</i>		
1.6	Assistance requested outside EDEN DM boundary: (Per hour or part thereof)	3 877,00	542,86
			4 420,86
1.7	Fire safety - fire prevention inspection per kilometer tariff LDV Sedan type	R4 000,00 R3 500,00	
1.8	Permit per kilometer tariff LDV Sedan type	R4 000,00 R3 500,00	
1.9	Carry fee/copy of incident report Per calculation	R500,00 R30,00	
			----- Free -----
V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS. (When an account rendered - V.A.T. is to be calculated separately)			

EDEN DISTRICT MUNICIPALITY			
RENT INCOME OF TENTS			
1.	5x5 M Army tent	R400 per day	
2.	10x20 M Marquee tent	R7,500 per day	
RENT INCOME OF GENERATORS			
1.	70KVA	R635,00 per day	
2.	40KVA	R620 per day	
3.	6 KVA	R200 per day	
SPLCIAL SERVICES			
1.	Assistance at events flat aid or fire safety	Not market related reduces to R 500 per event per official	
2.	Travelling or equipment use		
	10 seater or minibus	R 6,00	
	Sedan type vehicle	R 3,50	
	Light delivery vehicle	R 4,00	
	Medium tanker	R 8,00	
	Major pumper	R 11,00	
	Consumables	Purchase Price plus 10% handling fee	
2.	Water delivery	R 11,00	
	<i>Per 1000 litres of water supplied. Includes plus 10% handling fee</i>		