ANNUAL BUDGET OF

NAMAKWA DISTRICT MUNICIPALITY



2014/15 TO 2016/17

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Copies of this document can be viewed:

- In the foyers of all municipal buildings
 - At www.namakwa-dm.gov.za

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May 2014

Abbreviations and Acronyms

Initiative BPC Budget Planning Committee MFMA Municipal Financial Management Act Programme Municipal Infrastructure Grant MMC Member of Mayoral Committee MMC Member of Mayoral Committee MMC Member of Mayoral Committee MPRA Municipal Properties Rates Act MPRA Municipal Properties Rates Act Medium-term Expenditure Framework MSA Municipal Systems Act Development Bank of South Africa DoRA Division of Revenue Act Department of Water Affairs Employment Equity Framework Management Employment Equity EEDSM Emergy Efficiency Demand Side Management Africa National Electricity Regulator South Africa National Electricity Regulator South Africa National Electricity Regulator South Africa Occupational Health and Safety Operational Health and Safety Operational Plan PBO Public Benefit Organisations PHC Provincial Health Care Property Plant and Equipment PhC Provincial Health Care Property Plant and Equipment PPP Public Private Partnership PPP Public Transport Infrastructure System RSC Regional Services Council Integrated Development Strategy IT Information Technology Kilolitre KM Kilolitre KM Kilometre KPA Key Performance Area SDBIP Service Delivery Budget KPI Key Performance Indicator	AMR ASGISA	Automated Meter Reading Accelerated and Shared Growth	ℓ LED	litre Local Economic Development
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Part 1 - Annual Budget

1.1 Mayor's Report



The Namakwa District Municipality (NDM) is a category C-municipality and has got tremendous investment opportunities despite the weak economic climate. Although a very high level of unemployment is still evident, we managed to reduce it through several initiatives and partnerships.

These include:

- New Vaalwater community hall and Sizamile renovated community hall,
- Anglican church palisade fence;
- New and renovated houses in Nama Khoi and Hantam municipalities;

Unemployment and poverty go hand and hand and is one of our mayor challenges. The NDM has a limited budget and must spend it wisely and according the guidance from the province, but I am satisfied that we have made significant strides towards alleviating poverty and some of these economic burdens.

For the past six months we were involved in:

- Several sponsorships, like the Mayoral Matric Awards Function and Die Burger Winter School;
- The handing over of wheelchairs for the aged and rugby golf t-shirts for a local rugby clubs;
- The funding and organising of the Namakwa Festival;
- The Maths Olympiad and Hey-Math programme;

Furthermore, I am proud to disclose that several big projects are currently under construction or in process of completion, like;

- Namakwa Mall;
- FET Rural College;
- Matjieskloof Combined School;
- Replacement of water pipeline from Henkries:
- Swartberg mine(Vedantta);
- Upgrading of fish processing facility at Port Nolloth.

Some of our B-municipalities are struggling to cope with service delivery challenges and financial constraints. And to a certain extent, to spend allocated funds properly and for the right purposes. This can be overcome by tightening our over oversight role over them.

On the whole, our region is stable and the crime rate low, but we need to empower our people to become independent, educated and well-behaved inhabitants of the region. We have many good stories to tell. May be it is not enough, that's why we must pull up our sleeves and make this Namakwa District a better place for everybody to live in.

This can only be done through joint efforts with government institutions and the private sector. I believe that a brighter future lies ahead for this vast area of ours and it is my hope that money from the government is spent according to regulations and priorities.

The late and great Nelson Mandela once said:

"Let there be work, bread, water and salt for all." (Madiba)

I thank you

B.G. Vass (Executive Mayor)

1.2 Council Resolutions

On 28 May 2014 the Council of Namakwa District Municipality met in the Council Chambers to finally approve the annual budget of the municipality for the financial year 2014/15. The Council approved and adopted the following resolutions:

- 1. The Council of Namakwa District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 10 on page 15;

1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 11 on page 16;

1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 12 on page 17; and

- 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 13 on page 18.
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table 14 on page 20;

1.2.2. Budgeted Cash Flows as contained in Table 15 on page 22;

1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 16 on page 22;

1.2.4. Asset management as contained in Table 17 on page 24; and

1.2.5. Basic service delivery measurement as contained in Table 18 on page 26.

2. To give proper effect to the municipality's annual budget, the Council of Namakwa District Municipality approves:

2.1. That cash backing is implemented through the utilisation of the municipality own reserves to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

National Treasury's MFMA Circular No. 70 was used to guide the compilation of the 2014/15 MTREF.

The main challenges experienced during the compilation of the 2014/15 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- The status of all Council Buildings and whether to keep or sell certain buildings;
- Affordability of capital projects original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2014/15 MTREF process; and
- The loss of implementing agent income as the future of the Work for Water as well as the Department of Agriculture, Forestry and Fisheries is not certain at this point in time.

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

- The 2013/14 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2014/15 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets:
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazette as required by the annual Division of Revenue Act;

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

Table 1 Consolidated Overview of the 2014/15 MTREF

R thousand	Adjustments Budget 2013/14	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
Total Operating Revenue	76 080 000	91 129 000	82 233 000	45 906 000
Total Operating Expenditure	84 986 000	99 650 000	93 065 000	59 081 000
(Surplus)/Deficit for the year	-8 907 000	-8 521 000	-10 832 000	-13 175 000
Total Capital Expenditure	5 147 000	1 154 000	159 000	

The municipality's operating budget indicates a deficit of R 8.52 million which is mainly due to the following isolated events:

- The loss of implementing agency fees from the Department Environmental Affairs to be received for the implementation of Working for Water project.
- The budget inclusion of interest of the post retirement benefit of R 1 491 586 which was not previously budgeted for in the MTREF.
- The budget inclusion of current service costs for the medical aid benefit as well as the long service award benefit.
- The reduction of 49.62 % in the provincial grants (Civil Defence Subsidy and Fire Equipment Grant) from the 2013/14 financial year onwards.
- The reduction in interest received due to the withdrawal from the major investment of the municipality.
- The increase in gazette grants (Equitable share, RSC Replacement and Council Remuneration) was only 3% for 2015/16 and 1.19% for 2016/17 whereas normal expenditure has gone up with maximum 5.4% in accordance with MFMA Circular No.70.

The above deficit is fully funded by the municipality's own funding which include investments which are sufficient. Also note that the municipality indicates a surplus of R 20.05 million for the 2014/15 MTREF in A8 and SA 10 indicates that the Namakwa District Municipality's budget is fully funded for the projected forecasted years included in this MTREF.

1.4 Operating Revenue Framework

For Namakwa District Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in balancing expenditures against realistically anticipated revenues.

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

- National Treasury's guidelines and macroeconomic policy;
- Change in the calculation of the equitable share formula for district municipalities;
- The continuous efforts of seeking implementing agent opportunities which will generate additional revenues for the Namakwa District Municipality.

The following table is a summary of the 2014/15 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	Ref	2010/11	2011/12	2012/13		Current Ye	ar 2013/14		C-600 (100 (100 (100 (100 (100 (100 (100 (ledium Term F nditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source	\Box										1 22010111
Property rates	2	404	-	127	_		_	_	_	_	_
Property rates - penalties & collection charges		-	2	2	-		-	-	-	-	
Service charges - electricity revenue	2	2	-	-	-	-	_	-			
Service charges - water revenue	2	_	-	=	_	_	_	-	-	_	
Service charges - sanitation revenue	2	_	-	=	_	-	-	_	-	_	
Service charges - refuse revenue	2	-		-	_	-	_	_	_		
Service charges - other		-	G .	-	-	-	-	_	-		
Rental of facilities and equipment		577	899	572	927	927	927	927	747	787	830
Interest earned - external investments		3 407	3 069	3 066	1 450	1 450	1 450	- 1 450	1 950	1 564	1 268
Interest earned - outstanding debtors		202	248	61	100	100	100	100	100	105	111
Dividends received		-	-	_	_	-	-	_	-	-	
Fines		_	-	_	5	5	5	5	5	. 5	6
Licences and permits		-		-	_					, i	
Agency services		1 474	-	10 371	13 957	13 957	13 957	13 957	6 372	1 473	1 553
Transfers recognised - operational		39 523	33 677	28 812	60 768	56 461	56 461	56 461	80 624	77 667	41 600
Other revenue	2	1 292	1 835	1 124	1 325	1 325	1 325	1 325	485	511	539
Gains on disposal of PPE	1	-	-	-8	-	400	400	400	-	211	- 333
otal Revenue (excluding capital transfers		46 880	39 726	44 005	78 532	74 625	74 625	74 625	90 283	82 113	45 906

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from Government Grants forms the major source of revenue of Namakwa District Municipality.

Operating grants and transfers totals R77.67 million in the 2015/16 financial year and significantly decreases to R41.60 million by 2016/17. The major reduction in revenue is as a result of the projected completion of Department Agriculture, Forestry and Fisheries projects that were running for the past 2 years in Port Nolloth and Hondeklipbaai. Another contributor is the reduction of allocation to be received from the Department of Environmental Affairs for the Working for Water project. As soon as the Department confirms additional funding, the municipality will include this in the budget.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 3 Operating Transfers and Grant Receipts

Description	Ref	2010/11	2011/12	2012/13	Cui	rrent Year 2013	8/14		ledium Term F nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
RECEIPTS:		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
REGEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		36 227	31 832	32 366	32 973	32 973	32 973	33 785	37 527	38 202
Local Government Equitable Share		29 290	29 792	30 116	30 848	30 848	30 848	32 035	32 934	33 217
Finance Management		945	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 300
Municipal Systems Improvement		750	790	490	875	875	875	500	967	1 018
PIMS		-	-	510		-	-	-	-	-
Municipal Infrastructure Grant		5 242		-	-	-	-	-	-	-
Rural road asset management		-	_	_	_	_	_		2 376	2 667
Provincial Government:	1 1	1 027	1 012	3 191	9 641	9 641	9 641	40 059	40 222	2 698
NEAR	1			-	-	5 041	7 -	40 000	40 222	2 030
Fire Equipment		127	371	390	300	300	300	315	331	_
Health Inspector Subsidy		_	- 1	2 000	2 300	2 300	2 300	2 429	2 560	2 698
Civil Defence Subsidy		900	641	801	300	300	300	315	331	2 050
IDP/LDO	1	-	_		_	_ }		-	-	_
Sport Development			_	_	_	_	_		E-1	_
SA Projects		-	_	-	_	_ }		_	2.1	_
Clinic Sanitation			_	_	_	_ }	_	_	_	_
Agricultural and Fisheries		-	-	_	6 741	6 741	6 741	37 000	37 000	_
District Municipality:		-	-	_	_	-	-	-	_	-
[insert description]		-	-	-	-	-	-	-	-	-
	1	-	-	794	-	~	_	127	-	-
Other grant providers:		7 654	6 258	1 108	15 500	12 000	12 000	4 360	7.=	-
EPWP		7 654	6 258	1 000	1 000	1 000	1 000	1 000	-	-
SETA	1	1 H	-	108	-	- }		360	-	-
Kholso Pula Nala			-	-	7 500	7 500	7 500	3 000	-	-
Construction Education Training Authority		-	-		7 000	3 500	3 500		-	-
Kamiesberg Special Fund		-	-	7-	-	- }	-	=	-	
Richtersveld Special Fund			-	:-		- 1	2	-	+	-
Total Operating Transfers and Grants	5	44 908	39 102	36 665	58 114	54 614	54 614	78 204	77 749	40 900

Announced in the Division of Revenue Bill for 2014 was a minimal increase of 3% in the equitable share of the Namakwa District Municipality which resulted in the Municipality having less funds available to fund operations. The inclusion of Civil Defence Subsidy and Fire Equipment Grant was reduced by 49.62% in total for these two provincial grants. The amount of R 315 000 and R 331 000 for the 2014/15 and 2015/16 financial year respectively was included.

Another inclusion of the receipt of the Khotso Pula Nala funds of R 4 500 000 was included in the 2014/15 MTREF which will be spent in accordance with the Expanded Public Works Program principles in the following B-Municipal areas:

- Karoo Hoogland Municipality R 1 500 000
- Hantam Municipality
- -R 1500 000
- Kamiesberg Municipality
- -R 1 500 000

The above funds are anticipated to be the remaining balances of the funds allocated in the previous financial year to be spent on behalf of the Department of Roads and Public Works.

The municipality is in the ongoing process of continuously seeking for other revenue sources due to the reduction of reserves as well as the equitable share not being adequate to fund all activities of the Namakwa District Municipality.

1.5 Operating Expenditure Framework

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

- The asset renewal strategy and the repairs and maintenance plan:
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA:
- The capital programme is aligned to the asset renewal strategy and is mainly funded by internally generated funding being cash-back reserves;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plans no budget*. If there is no business plan no funding allocation can be made.

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

Table 4 Summary of operating expenditure by standard classification item

Description	Ref	2010/11 Audited Outcome	2011/12	2012/13		Current Ye	ar 2013/14		2014/15 Medium Term Revenue & Expenditure Framework				
R thousand	1		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		
Expenditure By Type	1 1		i										
Employee related costs	2	13 126	17 203	21 274	32 728	33 929	33 929	33 929	34 506	33 953	35 220		
Remuneration of councillors		2 257	2 265	2 281	2 434	2 504	2 504	2 504	2 616	2 758	2 907		
Debt impairment	3	182	2 094	1 451	-	-	-	-	- 1	-	_		
Depreciation & asset impairment	2	2 013	1 951	1 831	1 951	1 931	1 931	1 931	2 040	2 150	2 150		
Finance charges		1 492	1 348	1 202	1 172	1 172	1 172	1 172	1 492	1 572	1 657		
Bulk purchases	2	-	-	-	- 1	-	2.1	_	-	=	_		
Other materials	8	-	-	-	-	-		-					
Contracted services		-	-	-	8 521	8 521	8 521	8 521	36 894	35 457	_		
Transfers and grants		5 835	2 801	4 370	10 975	10 056	10 056	10 056	4 500	255 151 1 = 0	_		
Other expenditure	4, 5	23 908	21 082	19 332	32 183	26 874	26 874	26 874	17 602	17 176	17 147		
Loss on disposal of PPE		-	-	235	-	-	<u> </u>	2	-	4	-		
Total Expenditure		48 813	48 744	51 974	89 963	84 986	84 986	84 986	99 650	93 065	59 081		

The budgeted allocation for employee related costs for the 2014/15 financial year totals R34.51 million, which equals 34.63 % of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6.8 per cent for the 2014/15 financial year. The reason for the increase in this percentage is due to a major reduction in the component of implementing agent expenditure thereby reducing the total expenditure significantly. An annual increase of 5.4 per cent has been included in the two outer years of the MTREF where no additional information was available. In addition expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

The cost associated with the remuneration of councilors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R2.04 million for the 2014/15 financial and equates to 2.05 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register.

Contracted services are strictly costing that was obtained from the Department of Environmental Affairs for the Work for Water project.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 5.6 per cent for 2014/15 and curbed at 5.4 and 5.4 per cent for the two outer years, indicating that significant cost savings have been already realised. Further details relating to contracted services can be seen in Table 51 MBRR SA1.

The following table gives a breakdown of the main expenditure categories for the 2014/15 financial year.

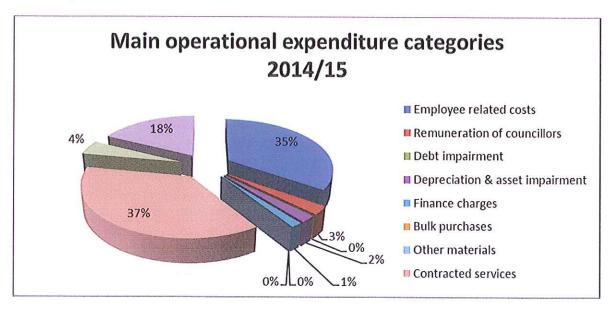


Figure 1 Main operational expenditure categories for the 2014/15 financial year

1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2014/15 budget and MTREF provided for reasonable growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the municipality. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 5 Operational repairs and maintenance

Description	Ref	2010/11	2011/12 Audited Outcome	2012/13		Current Ye	ar 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	+1 2015/16	Budget Yea +2 2016/17
R thousand											
Repairs and Maintenance	8										
Employee related costs		_	41		_	2	_		_	_	-
Other materials	- 1	-	-		_	_		84			_
Contracted Services		-	-	-	_		-	:=	_	-	-
Other Expenditure		2 545	372	841	1 041	1 006	1 006	1 006	826	866	913
Total Repairs and Maintenance Expenditure	9	2 545	372	841	1 041	1 006	1 006	1 006		866	913

The municipality's repairs and maintenance budget has decreased by 17.9% from R 1 006 000 in 2013/14 financial year to R 826 000 in the 2014/15 financial year. This is as a result of most of maintenance on Council Buildings was done in the 2013/14 financial year and will not be repeated in the near future.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 6 Repairs and maintenance per asset class

Description	Ref	2010/11	2011/12	2012/13	Cur	rent Year 2013	/14		ledium Term R nditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE OTHER ITEMS	ΠÌ									
Depreciation & asset impairment		2 013	1 951	1 831	1 951	1 931	1 931	2 040	2 150	2 150
Repairs and Maintenance by Asset Class	3	2 545	372	841	1 041	1 006	1 006	826	866	913
Infrastructure - Road transport		-	-	: -		-	-	-	:+:	_
Infrastructure - Electricity		-	-	-	(5) (S)	-		-	-	-
Infrastructure - Water		-	-	-		-	-	-	-	
Infrastructure - Sanitation		- [-	-	20	-	-	-	-	_
Infrastructure - Other	1 1	-	-	8=	-	-	12	20	-	_
Infrastructure	11		-		-	_		-	-	-
Community		-	-		-:	-	·	-	-	-
Heritage assets		-	- 1			-	· · · ·		-	_
Investment properties			- 1	-	-	-	-	-	-	-
Other assets	6, 7	2 545	372	841	1 041	1 006	1 006	826	866	913
TOTAL EXPENDITURE OTHER ITEMS	\top	4 558	2 322	2 672	2 992	2 937	2 937	2 866	3 017	3 063

All repairs and maintenance is classified under other assets as the municipality's assets does not fall into any other category as provided in these schedules.

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 7 2014/15 Medium-term capital budget per vote

Vote Description	Ref	2010/11	2011/12	2012/13		Current Ye	ear 2013/14				
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Municipal Vote											
R Dousand R Dous											
Audited Audited Audited Outcome Outc		_									
		-		-	-	7	-	=	5,000	-	-
		-	23	-	60	29	29	29	-	-	
					1	- (=-(÷			-	72
		1								-0	-
									176.20	-	-
						1977	1,000		1000	-	-
					100	-				-	-
						-		4,550			-
					1		82			-	
Children State Control of the Contro			S/A	7,000	1276		=	5)	-	-	-
			507.0	1,00000	2 650	3 540	3 540	3 540	165	-	-
The state of the s					-	-	-	-	45	-	- 2
				_550							-
			1,000	5,000	140 000000	1000000		1 45 5 5 5 5 5		-	350
A STATE OF THE PROPERTY OF THE						0.7000	- Wees	Unit Application		-	
			-		\$ P.	533	10000			~	
			1		- 1	-	100	- 2	52.13	-	
					-	- 1				-	E
					1				-	-	S=1
2.9 - Operational and Maintenance		5.0		=	-	-	-	-	=	-	-
Vote 3 - Manager: Economic Development		200	89	51	30	430	430	430	467	_	_
3.1 - Economic Development		5	55	-	15		20000	0.000	1-2301	_	
Decision											
		- 1	-	-		_	-	72	-		_
3.4 - Project Manager SLP		- 1	-	-	-	-	-	2.00	-	-	
		-	9	40	-	-	=	-	-		-
3.6 - Working for Water		-	(=:	-		- }	}	. =	= 1	-	-
3.7 - Planning		-	4	-	- [- }	_ }	_	-	-	_
3.8 - Council Projects		- 2	15	é	_	- }	_ }	,			
3.9 - Project Management		200	1000	11	15	415	415	-	447	,	_
1907 PM						31100			75.55		
Vote 4 - Manager: Environmental Health		28	130	54	630	1 010	1 010	1 010	445	159	_
4.1 - Ambulance			-	-	-	-		-	-	_	
4.2 - Environmental Health		25	25	22	· _ }	r _ }	_ }	_	45	30	,
4.3 - Law Enforcement		1000000					51			1	
4.4 - Primary Health	Audited Audited Audited Audited Outcome Outc										
4.5 - Safety		3	105	32	630	1 010	1 010	1 010			
											L
		0000000	1000						**:	-	-
3.1 - Finance		332	330	33	30	100	100	100	- 1	- 1	-
Vote 6 - Manager: Roads		-	-	-		-					
		-	-	200			4.00	-			
		1	-					7322		_	
Capital single-year expenditure sub-total		1 100	552	077	2 400	5.447	5.415				
	\dashv	The name of the second		110-500							
oral debuter exhauntine		1 190	662	8//	3 400	5 147	5 147	5 147	1 154	159	-

This is the capital budget included per department for the 2014/15 MTREF. The capital expenditure budget has decreased by 77.58% from 2013/14 to 2014/15 financial year. This decrease in the capital budget is due to the municipality trying to focus only on high priority items needed and thereby cutting costs.

The table below provides a breakdown of capital expenditure by class and sub-class:

Table 8 Capital Expenditure per class and sub-class

Municipal VotalCapital project	Ref			IDP	Individually Approved (Yea'No)	Asset Class	Asset Sub-Class	GPS co-ordinates		Pater year	r eufcom es	No. of the last of	ledon Tem i enditure Fran		Project info	ormation
Riboused	4	Program/Project description	Project number		6	3	3	5	Total Project Estimate	Addited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2015/17	Ward location	New co
Parant municipality: List all capital projects grouped by N	Virici	cal Vote														
Vayor P.A.		Funitre			Ко	Other Accels	Funiture and other office equipment			11	-	40	- 1	<u></u>		New
Speaker PA		F unitre			No	Other Acsels	Funiture and other office equipment			2	_	-	-	-		
Vericiçal Maragar	1 1	funite			No	Other Assets	Funition and other office equipment			11	9	-	(-	-		
Council Administration	1	Funitre			No	Other Assets	Funiture and other office equipment			-	-	-	-	-		
Council Buildings		Funitre			No -	Other Accels	Funiture and other office equipment			54	-	=	, - ,	-		
Hoject Management		fi <mark>nl</mark> ra			No	Other Accels	Funtan and other office equipment		1	11	-	-		-		
rlenal Aust		Funitre			No	Other Assets	Fundure and other office equipment			13	-	-		-		
PWS		Funitre			No.	Other Assets	Funiture and other office equipment			-	-		3.0	-		
Ministelor		Funite			No	Other Accels	Funiture and other office equipment				-	10	-	1.5		New
Council Buildings		Funitre			No	Other Accels	Funiture and other office equipment			31	-			15.5		
Auman Resources		Funitra			No.	Other Access	Furniture and other office equipment	-		-	-	-	-	-		11100000
irace		Funitira			No	Other Accels	Funiture and other office equipment			8	40	-	-	-		
nvironmend Health		Funitre .			No .	Other Accels	Funiture and other office equipment			-	-	-	-	-		
Safely		Funitre			No.	Other Acsets	Funiture and other office equipment			-	-	-	-	-		
kad Economic Development		Funitre			Ко	Other Acsels	Funiture and other office equipment			-	-	5	-	-		New
manuo		Funitre			No	Other Acsels	Funiture and other office equipment			16	-	: -	-	-		
layor P.A.		Conputir Equipment			No	Other Accets	Conputor - hardware/equipment			_	7	_	-	_		
Çeaker FA		Conputer Equipment			No	Other Accets	Conputor - hardware equipment			_		(14)	140			
Council Administration		Conputer Equipment			No	Other Acsels	Conputor - hardware requipment			_	20		_			
kadd Projects		Conputar Equipment			No	Other Acsels	Computor - hardware/equipment									
Turicipal Manager		Conputer Equipment			No	Other Acsets	Congutor - hardware/equipment			33	31			-		
haject Management	1 1	Conputer Equipment			No	Other Accepts	Conputer - hardware/equipment				**					
Sectoric Fling System		Conputar Equipment				Other Accells	Computer - hardware/equipment					-				
NS		Conputer Equipment			No	Other Accels	Computer - hardware/equipment				15	_				
dninistation		Computer Equipment			No	Other Acsels	Congutor - hardy are equipment			9		35				New
Uman Resources		Computer Equipment			No	Other Accels	Congular - hardware/equipment	1			64	-		_		NEW
inance		Conputer Equipment			No.	Other Accels	Conputor - hardware/equipment			25	60			-		
nying gerd Health		Conputer Equipment				Other Assets	Congutor - Nardware leguipment			2		45	24			
fend Auft	- 1	Computer Equipment			No No	Other Acsels	Congutor - hardware leguipment			-	-	30				Renewal
kad Economic Development		Conputer Equipment			No.	Other Assets	Conputer-Backvaralequipment				15	15	•	-		New
násci Varegement		Conpute Equipment			No.	Oter Assets	Conputor - hardware equipment				10	13				New
evaloried & Marketing Officer		Conputer Equipment			No.	Other Accels	Conputer - hardware legulyment			-	: \$3	13		-		New
ovism		Computer Equipment			10000	Oter Asels	Computer - hardware equipment			, c	45	-	7	-		
dninktsfor		iqipnet			(C)	Oler Krets	PONCHE CONTRACTOR OF THE PROPERTY OF THE PARTY OF THE PAR		B	-	(52)	121	•	17		
rajed Vanagement		igipnet			500		Plant and Equipment		i i	6	1/20		=			
ound Buldinos		iqupneri iqupneri			No No	Other Accels Other Accels	Plant and Equipment		N. Carlo	-	-		-	-		
ounce burlangs Uman Resources		qupner. Iquipnert			200.00	Oter Asels Oter Asels	Plant and Equipment			-	430	120	-	-		Renewal
unan resouces Unicipal Manager					3.00	Other Assets Other Assets	Plant and Equipment			-	36		=	-		
onoga waraya atay		quipment					Plant and Equipment			15	-	8		-		New
100		guipment Tarina art				Other Accels	Plant and Equipment			32	380	400	120	-		New
ouism		gipnert			Page 1	Other Assets	Plant and Equipment			24	(37)	•	-	-		
nvironmend Health		quipment			270	Other Assets	Plant and Equipment			22	S. 62	3.00	15	=		New
MS .		quipment			No	Other Assets	Plant and Equipment			•	400	434	-	+		New
ounal Vehides		/shides			No	Other Assets	General Vehicles			284	1150	-	-	-		
afely		lehides			No	Other Assets	General Vehicles			-	630	-	-	-		
MS		fehides			No	Other Assets	General Vahides			-		-	-	-		
ounal Buildings	[and & Buildings			No	Other Assets	Other Buildings			207	1 880	-	-	-		

1.7 Annual Budget Tables – Namakwa District Municipality

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014/15 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 9 MBRR Table A1 - Budget Summary

Description	2010/11	2011/12	2012/13		Current Ye	ear 2013/14			edium Term F nditure Frame	
R thousands	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Yea
Transacting .	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	+2 2016/17
Financial Performance										
Property rates	404	-	11-	-	-	-		-	-	- 0
Service charges	-	-0	.=	2 -1	-	-	(**)	1-0	-	-
Investment revenue	3 407	3 069	3 066	1 450	1 450	1 450	1 450	1 950	1 564	1 268
Transfers recognised - operational	39 523	33 677	28 812	60 768	56 461	56 461	56 461	80 624	77 667	41 600
Other own revenue	3 546	2 981	12 128	16 314	16 714	16 714	16 714	7 709	2 883	3 038
Total Revenue (excluding capital transfers	46 880	39 726	44 005	78 532	74 625	74 625	74 625	90 283	82 113	45 906
and contributions)							73.11-2-2-7-11-2-2			
Employ ee costs	13 126	17 203	21 274	32 728	33 929	33 929	33 929	34 506	33 953	35 220
Remuneration of councillors	2 257	2 265	2 281	2 434	2 504	2 504	2 504	2 616	2 758	2 907
Depreciation & asset impairment	2 013	1 951	1 831	1 951	1 931	1 931	1 931	2 040	2 150	2 150
Finance charges	1 492	1 348	1 202	1 172	1 172	1 172	1 172	1 492	1 572	1 657
Materials and bulk purchases	=	20	~	22	-	-			- 1012	1 007
Transfers and grants	5 835	2 801	4 370	10 975	10 056	10 056	10 056	4 500	_	_
Other expenditure	24 089	23 176	21 017	40 704	35 395	35 395	35 395	54 496	52 633	17 147
Total Expenditure	48 813	48 744	51 974	89 963	84 986	84 986	84 986	99 650	93 065	59 081
Surplus/(Deficit)	(1 932)	(9 017)	(7 968)	(11 432)	(10 361)	(10 361)	(10 361)	(9 367)	(10 952)	(13 174)
Transfers recognised - capital	55	5 995	(7 500)	645	1 455	1 455	1 455	847	120	(13 174)
Contributions recognised - capital & contributed a		-	12	-	1 400	1 433	1 400	047	120	
Surplus/(Deficit) after capital transfers &	(1 877)	(3 023)			(0.000)	(0.000)	/0.000	10 5001	/40 0000	
	(1011)	(3 023)	(7 968)	(10 787)	(8 906)	(8 906)	(8 906)	(8 520)	(10 832)	(13 174)
contributions										
Share of surplus/ (deficit) of associate	-	-	=	-		:-	-	H2.	-	-
Surplus/(Deficit) for the year	(1 877)	(3 023)	(7 968)	(10 787)	(8 906)	(8 906)	(8 906)	(8 520)	(10 832)	(13 174)
Capital expenditure & funds sources										
Capital expenditure	1 190	662	877	3 400	5 147	5 147	5 147	1 154	159	-
Transfers recognised - capital	64	115	44	645	1 455	1 455	1 455	847	120	-
Public contributions & donations		-	12	_	- 1	-			-	
Вопоwing	_	23	-	_						-
Internally generated funds	1 126	524	834	2 755	3 692	3 692	3 692	308	39	
Total sources of capital funds	1 190	662	877	3 400	5 147	5 147	5 147	1 154	159	_
	1.00	002	011	0 400	0 147	5 147	0 147	1 104	100	_
Financial position										
Total current assets	66 931	64 232	61 004	51 824	51 088	51 088	51 088	42 925	34 087	24 010
Total non current assets	11 361	9 893	9 485	10 177	9 006	9 006	9 006	8 120	6 128	3 978
Total current liabilities	18 294	15 895	17 994	7 575	5 680	5 680	5 680	4 771	4 363	4 211
Total non current liabilities	15 430	15 871	18 105	17 609	19 972	19 972	19 972	20 353	20 763	21 863
Community wealth/Equity	44 568	42 359	34 390	36 817	34 441	34 441	34 441	25 921	15 089	1 914
Cash flows										
Net cash from (used) operating	(8 146)	(568)	(1 125)	(2 893)	4 904	4 904	4 904	(7 005)	(8 706)	(10 119)
Net cash from (used) investing	(1 190)	(662)	(1 693)	(3 400)	(4 747)	(4 747)	(4 747)	(1 154)	(159)	(10.110)
Net cash from (used) financing	(4 200)	(22)	76	-	(43)	(43)	(43)	(60)	(30)	(18)
Cash/cash equivalents at the year end	63 249	61 996	59 254	49 974	50 088	50 088	50 088	41 869	32 974	22 837
								11 000	02 074	22 001
Cash backing/surplus reconciliation Cash and investments available	62.050	04.000		10.075						2020.000
Secretary Helicontrol of Artist Control of Artis	63 250	61 998	59 255	49 975	50 089	50 089	50 089	41 870	32 975	22 838
Application of cash and investments	17 844	16 991	18 489	8 480	8 320	8 320	8 320	3 642	3 296	2 791
Balance - surplus (shortfall)	45 406	45 006	40 766	41 495	41 769	41 769	41 769	38 228	29 679	20 048
Asset management										
Asset register summary (WDV)	11 360	9 892	9 483	10 176	9 005	9 005	8 119	8 119	6 127	3 977
Depreciation & asset impairment	2 013	1 951	1 831	1 951	1 931	1 931	2 040	2 040	2 150	2 150
Renewal of Existing Assets	21	12	-	-	-		 /	165	24	700
Repairs and Maintenance	2 545	372	841	1 041	1 006	1 006	826	826	866	913
Free services			0400000	ACCIONE .		-vroceets	0000	Sec. 10		
Cost of Free Basic Services provided		- 1		_	_					
Revenue cost of free services provided	-		-		~	-	- 1	120	_	-
		-	=:	= 1	-	3 2	H2.	-	-	-
Households below minimum service level Water:		9 8	2000		1					
(3.79/0.01,	-	-	-	-	-	-	-	-	-	=
Sanitation/sewerage:	-	-	-	=:	-	=:	-	-	-	-
		-		- 1		()		- 1		2000
Energy: Refuse:					-	_	-	- 1	-]

May 2014

Explanatory notes to MBRR Table A1 - Budget Summary

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

Table 10 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Cui	rent Year 2013	/14	120-00-00-00-00-00-00-00-00-00-00-00-00-0	ledium Term R nditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Yea +2 2016/17
Revenue - Standard	+							201110	-112010110	
Governance and administration	1 1	13 287	34 559	38 706	54 096	51 000	51 000	44 941	38 630	38 823
Executive and council		2 398	936	3 371	12 509	12 513	12 513	9 586	3 125	3 269
Budget and treasury office		4 067	28 929	28 384	29 398	29 398	29 398	30 374	30 705	31 28
Corporate services		6 822	4 695	6 951	12 189	9 089	9 089	4 981	4 800	4 26
Community and public safety		667	2 914	2 647	4 091	4 091	4 091	3 059	3 260	3 39
Community and social services		70	1 959	2 000	2 300	2 300	2 300	2 429	2 560	2 69
Sport and recreation	1 1	-	-	_	- 1	_	_	-	_	-
Public safety		667	955	647	1 791	1 791	1 791	630	700	70
Housing			-	2		-	-		-	
Hea'th			-	445	-	-	23	_	<u></u>	
Economic and environmental services		32 978	8 247	2 652	20 989	20 989	20 989	43 129	40 343	3 68
Planning and development		16 795	7 742	2 652	20 981	20 981	20 981	43 121	40 343	3 68
Road transport		16 183	504	- 25-	8	8	8		-	-
Environmental protection		-	-	_	_				_	_
Trading services	1 1	-	-	_	_	_	_	_	_	_
Electricity	1 1	20	2	_	=	_	<u> </u>	_	_	_
Water		20	-		_	_	2	-		-
Waste water management		20	_	_	220	-		_	2	2
Waste management	1 1	_	_	_	_	_	-	_	_	_
Other	4	4	1	1		_	_			_
Total Revenue - Standard	2	46 935	45 721	44 005	79 177	76 080	76 080	91 129	82 233	45 90
Expenditure - Standard	T									
Governance and administration	1 1	27 904	29 209	37 524	50 375	46 316	46 316	39 459	34 141	35 87
Executive and council	1 1	14 542	17 282	22 973	28 504	27 653	27 653	23 160	17 443	18 35
Budget and treasury office	1 1	4 044	4 796	5 032	4 981	4 888	4 888	5 605	5 835	6 11
Corporate services	1 1	9 317	7 131	9 520	16 891	13 775	13 775	10 694	10 863	11 40
Community and public safety	1 1	5 791	7 389	6 744	9 693	9 191	9 191	9 354	10 317	10 82
Community and social services	1 1	3 107	4 274	4 320	4 441	4 409	4 409	4 643	4 893	5 15
Sport and recreation		3 107	7217	4 520	7 771	4 403	4 403	4 043	4 033	3 13
Public safety	1 1	2 634	3 064	2 374	5 196	4 720	4 720	4 646	5 354	5 59
Housing	1 1	2 054	- 004	2 314	3 130	4 120	4 120	4 040	3 334	3 33
Health	1	51	51	51	56	62	62	66	70	7.
Economic and environmental services		13 325	10 312	5 747	27 697	27 245	27 245	48 879	46 544	10 21
Planning and development	1 1	13 147	9 807	5 747	26 843	26 391	26 391	47 967	45 591	9 20
Road transport	1	178	504	5 147	854	854	854	912	953	1 00-
Environmental protection		- 170	-	-	0.54	- 054	034	-	933	- 1 00-
Trading services		140	_	_	_	_	-		_	_
Electricity		125	_	_	_	_	_	_	_	_
Water		15	_	_	-	_		_	_	_
Waste water management		_ 13	_	_		_		_		_
Waste management			177	-	= 1	-	#1	_	-	_
Other	4	1 653	1 834	1 958	2 198	2 234	2 234	1 958	2 064	2 17
Total Expenditure - Standard	3	48 813	48 744	51 974	89 963	84 986	84 986	99 650	93 065	59 08
ore: expenditure - orginatio	3	40 013	40 / 44	31 314	02 203	04 300	04 900	22 020	93 003	23.09

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

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 7 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- 2. Note the Total Revenue on this table includes capital revenues (Transfers recognised capital) and so does not balance to the operating revenue shown on Table A4.

Table 11 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Cui	rrent Year 2013	1/14		ledium Term F nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
it diodobild		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
Revenue by Vote	1					1001300111	10,15307,03177	110,000,000	1 2010110	-2 2010111
Vote 1 - Municipal Manager		2 398	936	3 371	12 509	12 513	12 513	9 586	3 125	3 269
Vote 2 - Manager. Corporate Services		6 822	5 124	6 951	12 189	9 089	9 089	4 981	4 800	4 268
Vote 3 - Manager. Economic Development		16 799	7 314	2 653	20 981	20 981	20 981	43 121	40 343	3 685
Vote 4 - Manager. Environmental Health		667	2 914	2 647	4 091	4 091	4 091	3 059	3 260	3 398
Vote 5 - Manager. Finance		4 067	28 929	28 384	29 398	29 398	29 398	30 374	30 705	31 286
Vote 6 - Manager: Roads		16 183	504	-	8	8	8	8	-	- 31 200
Vote 7 - [NAME OF VOTE 7]		-	-	-	_		_		_	-
Vote 8 - [NAME OF VOTE 8]		-			-	_	<u></u>		2	
Vote 9 - [NAME OF VOTE 9]		-	_	-	-	_	_	249	_	2
Vote 10 - [NAME OF VOTE 10]		_		-	_	_	_	-	_	_
Vote 11 - [NAME OF VOTE 11]			= 1	- 1	-	_	_	_	_	_
Vote 12 - [NAME OF VOTE 12]					_	-	_	-	_	_
Vote 13 - [NAME OF VOTE 13]		-		-	-	_	_	_	-	_
Vote 14 - [NAME OF VOTE 14]		-	- 1	=	_	_			-	_
Vote 15 - [NAME OF VOTE 15]		-			-	_			7	
Total Revenue by Vote	2	46 935	45 721	44 005	79 177	76 080	76 080	91 129	82 233	45 906
Expenditure by Vote to be appropriated	1								200000000000000000000000000000000000000	
Vote 1 - Municipal Manager		14 071	16 836	22 734	28 504	27 653	27 653	23 160	17 443	18 353
Vote 2 - Manager: Corporate Services		9 755	7 415	9 805	17 209	14 094	14 094	10 694	10 863	11 402
Vote 3 - Manager: Economic Development		15 023	11 804	7 659	28 722	28 306	28 306	49 924	47 655	11 380
Vote 4 - Manager: Environmental Health		5 741	7 389	6 744	9 693	9 191	9 191	9 354	10 317	10 827
Vote 5 - Manager: Finance		4 044	4 796	5 032	4 981	4 888	4 888	5 605	5 835	6 115
Vote 6 - Manager: Roads		178	504	- 1	854	854	854	912	953	1 004
Vote 7 - [NAME OF VOTE 7]	1 1		-	_	-	-	-	- 312		
Vote 8 - [NAME OF VOTE 8]		-	-	_	_	14				-
Vote 9 - [NAME OF VOTE 9]			_		_	-	_		-	
Vote 10 - [NAME OF VOTE 10]	1 1	-	_		-	_	_		_	, t.
Vote 11 - [NAME OF VOTE 11]		- 1	-	_	_		=	_	_	
Vote 12 - [NAME OF VOTE 12]	1	-	-	-	_	-	_			_
Vote 13 - [NAME OF VOTE 13]		_	-	2	-	_		_		
Vote 14 - [NAME OF VOTE 14]		-	_	200 E	2	- 1	_) = :
Vote 15 - [NAME OF VOTE 15]		-		22		- 1	-			-
Total Expenditure by Vote	2	48 813	48 744	51 974	89 963	84 986	84 986	99 650	93 065	59 081
Surplus/(Deficit) for the year	2	(1 877)	(3 023)	(7 968)	(10 787)	(8 906)	(8 906)	(8 520)	(10 832)	(13 174)

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

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

Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13		Current Yo	ear 2013/14		C-0.0076.00180.00	fedium Term F Inditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source	\Box					•		0.000.00000			
Property rates	2	404	_	-	_ 1	(+)	-	_		_	_
Property rates - penalties & collection charges		-	_	_			¥1	12	_	_	
Service charges - electricity revenue	2		_	_	_	122	_	120	_	- 2	
Service charges - water revenue	2	_		-		_			_	-	
Service charges - sanitation revenue	2	_	_	-	_	_		_	1 2		=
Service charges - refuse revenue	2	_		_	_	_	_			-	_
Service charges - other		-		-		~	_	228	19		-
Rental of facilities and equipment		577	899			22,2416	-	_		-	-
Interest earned - external investments				572	927	927	927	927	747	787	830
		3 407	3 069	3 066	1 450	1 450	1 450	1 450	1 950	1 564	1 268
Interest earned - outstanding debtors		202	248	61	100	100	100	100	100	105	111
Dividends received		-	-	-	-	***	-	-) 15T	-	-
Fines		-	~	-	5	5	5	5	5	5	6
Licences and permits	П	-	- 2		~-	<u> </u>	-	- 2	1.50	==	-
Agency services		1 474		10 371	13 957	13 957	13 957	13 957	6 372	1 473	1 553
Transfers recognised - operational		39 523	33 677	28 812	60 768	56 461	56 461	56 461	80 624	77 667	41 600
Other revenue	2	1 292	1 835	1 124	1 325	1 325	1 325	1 325	485	511	539
Gains on disposal of PPE			1/2	=	-	400	400	400	-	-	-
Total Revenue (excluding capital transfers		46 880	39 726	44 005	78 532	74 625	74 625	74 625	90 283	82 113	45 906
and contributions)											
Expenditure By Type											
Employee related costs	2	13 126	17 203	21 274	32 728	33 929	33 929	33 929	34 506	33 953	35 220
Remuneration of councillors		2 257	2 265	2 281	2 434	2 504	2 504	2 504	2 616	2 758	2 907
Debt impairment	3	182	2 094	1 451	-	-	-		-	_	_
Depreciation & asset impairment	2	2 013	1 951	1 831	1 951	1 931	1 931	1 931	2 040	2 150	2 150
Finance charges		1 492	1 348	1 202	1 172	1 172	1 172	1 172	1 492	1 572	1 657
Bulk purchases	2	= 0		-	-	-	-	-		-	- 12
Other materials	8	-	-7.	77.0			1 7.	-	1 	-	-
Contracted services			-	27	8 521	8 521	8 521	8 521	36 894	35 457	975
Transfers and grants Other expenditure	١, ,	5 835 23 908	2 801	4 370	10 975	10 056	10 056	10 056	4 500	-	1 <u>2</u>
Loss on disposal of PPE	4, 5	23 908	21 082	19 332 235	32 183	26 874	26 874	26 874	17 602	17 176	17 147
Total Expenditure		48 813	48 744	51 974	-	-	-	7//	(F)	-	5E
	\vdash				89 963	84 986	84 986	84 986	99 650	93 065	59 081
Surplus/(Deficit)		(1 932)	(9 017)	(7 968)	(11 432)	(10 361)	(10 361)	(10 361)	(9 367)	(10 952)	(13 174)
Transfers recognised - capital		55	5 995	=	645	1 455	1 455	1 455	847	120	-
Contributions recognised - capital Contributed assets	6	-	-	20	-	20	=	= =	-	-	-
				-	-	-	-	-		-	-
Surplus/(Deficit) after capital transfers &		(1 877)	(3 023)	(7 968)	(10 787)	(8 906)	(8 906)	(8 906)	(8 520)	(10 832)	(13 174)
contributions											
Taxation Surplus/(Deficit) after taxation		- // 0771	(2.022)	- (7.000)	- 40.75	-	-	-	-	-	(-)
Atributable to minorities		(1 877)	(3 023)	(7 968)	(10 787)	(8 906)	(8 906)	(8 906)	(8 520)	(10 832)	(13 174)
Surplus/(Deficit) attributable to municipality		(1 877)	(2.624)	77.000	((0.70-)	70.000		-	-		
- Maria - Mari	,	(1877)	(3 023)	(7 968)	(10 787)	(8 906)	(8 906)	(8 906)	(8 520)	(10 832)	(13 174)
Share of surplus/ (defoit) of associate	7	// 0377	- /	- (7.000)	-	-	- 2	2		-	-
Surplus/(Deficit) for the year		(1 877)	(3 023)	(7 968)	(10 787)	(8 906)	(8 906)	(8 906)	(8 520)	(10 832)	(13 174)

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

- 1. Total revenue is R90.28 million in 2014/15 and decreases to R45.91 million by 2016/17. This represents a decrease of 49.15% from total revenue in 2013/14 to 2016/17.
- 2. Transfers recognised operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are decreasing over the MTREF by 3.67% for 2015/16 and further decreasing by 46.44% for 2016/17.

Table 13 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2010/11	2011/12	2012/13		Current Ye	ear 2013/14		100000000000000000000000000000000000000	Medium Term R enditure Frame	
R thousand	1	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 Yea +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-		-	-	-	-	-	-
Vote 2 - Manager: Corporate Services Vote 3 - Manager: Economic Development			-		2			-	=	-	-
Vote 4 - Manager: Environmental Health		_	_		_	_	_	_	_	-	2
Vote 5 - Manager: Finance		-	2.1	-	-	_	-	_	_	_	_
Vote 6 - Manager: Roads		=	-		20			-	1	- 1	_
Vote 7 - [NAME OF VOTE 7]		i=-	-	-	-	-		-	-	=	=
Vote 8 - [NAME OF VOTE 8]			7.	(T)	=	-	-	(Tr.)	-	-	-
Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10]		-	-	- 2	-	-		-	+	=	=
Vote 11 - [NAME OF VOTE 10]		-	-	-	-	-	-	(4)		-	_
Vote 12 - [NAME OF VOTE 12]		- T		= =	_	- 2	-	-		1=1	-
Vote 13 - [NAME OF VOTE 13]		_	_	_	_		-	E. 22	3		
Vote 14 - [NAME OF VOTE 14]	3000	-	-	-	-	-	-	-	_	_	_
Vote 15 - [NAME OF VOTE 15]		-	-	-	_		9	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		56	23	86	60	67	67	67	78	-	_
Vote 2 - Manager: Corporate Services		573	90	653	2 650	3 540	3 540	3 540	165	-	_
Vote 3 - Manager: Economic Development		200	89	51	30	430	430	430	467		-
Vote 4 - Manager: Environmental Health	I	28	130	54	630	1 010	1 010	1 010	445	159	_
Vote 5 - Manager: Finance Vote 6 - Manager: Roads		332	330	33	30	100	100	100	15	=	-
Vole 7 - [NAME OF VOTE 7]		-	-	=	-	=	-	-	82	=	=
Vote 8 - [NAME OF VOTE 8]			12	-	_	-	-	-1		-	_
Vote 9 - [NAME OF VOTE 9]		-		120 E	_	120		2		-	_
Vote 10 - [NAME OF VOTE 10]		-	5 m		-	-	_	-	-	_	-
Vote 11 - [NAME OF VOTE 11]		-	18	-	1.77	:=:	-	-	100	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	=	12	-		¥.	-	a	-
Vote 13 - [NAME OF VOTE 13]		-	10-	:=:	-	-	-	-	32	-	1=
Vote 14 - [NAME OF VOTE 14]		-	-	- 5	y=	=	=	===	(F)	-	-
Vote 15 - [NAME OF VOTE 15] Capital single-year expenditure sub-total		1 190	662	877	3 400	5 147	5 147	F 147	-	- 450	
Total Capital Expenditure - Vote	\dashv	1 190	662	877	3 400	5 147	5 147	5 147	1 154	159 159	
	-1	1 100	002	011	3 400	3 147	3 147	5 147	1 154	109	-
Capital Expenditure - Standard Governance and administration		395	459	772	2740	2 707	2 707	0.707	0.00		
Executive and council		36	39	86	2 740 60	3 707 67	3 707 67	3 707 67	243 78	=	
Budget and treasury office		332	330	33	30	100	100	100	70	_	_
Corporate services		27	90	653	2 650	3 540	3 540	3 540	165	_	_
Community and public safety		31	105	54	630	1 010	1 010	1 010	445	159	-
Community and social services		-	-	22	-		÷	-	45	39	-
Sport and recreation			-	20	-	-			-	-	-
Public safety		31	105	32	630	1 010	1 010	1 010	400	120	3
Housing Health				-	-	-	-	-	-		-
Economic and environmental services		764	98	51	30	430	430	430	467		-
Planning and development		740	73	51	30	430	430	430	467	-	_
Road transport	- 1	-	-	-	-	-	-	-	-	_	_
Environmental protection	- 1	25	25	-	-	-		<u>u</u>	_	=	-
Trading services	- 1	-	-	***	-	-		-	-	-	-
Electricity	1	2	-	-	-	750	E77	=		=	7.7
Water Wasle water management		- 1	-	2	- [-	-	2	2	- 1	-
Waste management Waste management	ı			- FI	-	-		-	-	-	-
Other		-	_	_	-			<u> </u>	_	-	-
Total Capital Expenditure - Standard	3	1 190	662	877	3 400	5 147	5 147	5 147	1 154	159	
	-			***	0 100	V 17/	V 147	0 147	1104	103	
Funded by: National Government		35	4	-	15	445	445	445	434		
Provincial Government	-	29	105	32	630	1 010	1 010	1 010	434	120	-
District Municipality		-	-	-	- 050	- 1	- 1010	-	400	- 120	
Other transfers and grants			5	11	-	-	-	_	13	-	_
Transfers recognised - capital	4	64	115	44	645	1 455	1 455	1 455	847	120	-
Public contributions & donations	5	-	-	-	-	-	-	=	9	-	
Borrowing	6	-	23			- 7	-	=	7	-	; — ;
Internally generated funds	_	1 126	524	834	2 755	3 692	3 692	3 692	308	39	17
Total Capital Funding	7	1 190	662	877	3 400	5 147	5 147	5 147	1 154	159	

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

- 1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- 2. Single-year capital expenditure has been appropriated at R 1 154 000 for the 2014/15 financial year and decreases over the MTREF at levels of R 159 000 and R 0 respectively for the two outer years after a significant decrease from the 2013/14 financial year as there are no major internal projects planned after the 2013/14 financial year.
- **3.** The capital programme is funded from capital and provincial grants and transfers and internally generated funds from current year surpluses.

Table 14 MBRR Table A6 - Budgeted Financial Position

	Ref	2010/11	2011/12	2012/13		Current Ye	ear 2013/14			enditure Frame	Revenue & work
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Yea
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	+2 2016/17
ASSETS											
Current assets											
Cash		147	4 267	3 134	3 243	3 357	3 357	3 357	2 258	2795	4 43
Call investment deposits	1	63 102	57 729	56 121	46 731	46 731	46 731	46 731	39 611	30 179	18 40
Consumer debtors	1	-	15	-	-	-	-	-	100	_	-
Other debtors		3 001	2 236	1 750	1 850	1 000	1 000	1 000	1 056	1 113	1 17
Current portion of long-term receiv ables		-	-	-	-	2= 1	7 -	-	-	-	-
Inventory	2	681		-	-	-	-	-	-	-	-
Total current assets		66 931	64 232	61 004	51 824	51 088	51 088	51 088	42 925	34 087	24 01
Non current assets	1										
Long-term receiv ables		-	-	3 = 3	-	-	-		-	-	-
Investments		1	1	1	1	1	7 1	1	1	7 1	7
Investment property		393	365	208	-	185	185	185	160	135	7 11
Investment in Associate		-	-	-	-	-	7 _		_	-	_
Property, plant and equipment	3	9 550	8 051	8 052	8 700	7 869	7 869	7 869	7 245	5 516	3 62
Agricultural		-	-	-	-	-	-	-		-	-
Biological		_	-	-	_	_	_		_	_	3
Inlangible		1 417	1 476	1 223	1 476	951	951	951	714	476	23
Other non-current assets		_	_	_	_	_	7 _	,	_	_	-
Total non current assets		11 361	9 893	9 485	10 177	9 006	9 006	9 006	8 120	6 128	3 978
TOTAL ASSETS		78 292	74 125	70 489	62 001	60 093	60 093	60 093	51 045	40 216	27 988
LIABILITIES	T										
Current liabilities											
Bank overdraft	1	-	_	_			,				_
Borrowing	4	41	53	- 86	-	-	_ [-	-	-
Consumer deposits	'	-	-			_			-	-	=
Trade and other payables	4	15 724	12 886	14 867	4 453	4 059	4 059	4 059	3 059	2 559	2 309
Provisions	7	2 530	2 956	3 041	3 121	1 621	1621	1 621	1712	7 1805	1 902
Total current liabilities	Н	18 294	15 895	17 994	7 575	5 680	5 680	5 680	4 771	4 363	4 211
•	\vdash	10 201	10 000	11.001	1010	0 000	0 000	0 000	7111	4 303	4211
Von current liabilities			200	774			0.50				
Borrowing		137	103	146	103	146	146	146	87	57	30
Provisions		15 292	15 768	17 958	17 506	19 826	19 826	19 826	20 266	20 707	21 82
otal non current liabilities		15 430	15 871	18 105	17 609	19 972	19 972	19 972	20 353	20 763	21 863
TOTAL LIABILITIES		33 724	31 766	36 099	25 183	25 652	25 652	25 652	25 124	25 127	26 074
NET ASSETS	5	44 568	42 359	34 390	36 817	34 441	34 441	34 441	25 921	15 089	1 914
COMMUNITY WEALTH/EQUITY	П										
Accumulated Surplus/(Deficit)		43 857	40 586	33 451	34 062	30 749	30 749	30 749	25 613	15 050	191
Reserves	4	711	1773	939	2755	3 692	3 692	3 692	308		1914
Minorites' interests		A11	1113	-	2100	3 032	3 092	5 032	300	39	
OTAL COMMUNITY WEALTH/EQUITY	5	44 568	42 359	34 390	36 817	34 441	34 441	34 441	25 921	15 089	1 91

Explanatory notes to Table A6 - Budgeted Financial Position

- 1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- 2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- 3. Table 53 is supported by an extensive table of notes (SA3 which can be found on page 64) providing a detailed analysis of the major components of a number of items, including:
 - · Call investments deposits;
 - · Consumer debtors;
 - · Property, plant and equipment;
 - · Trade and other payables;
 - · Provisions non-current:
 - · Changes in net assets; and
 - Reserves
- 4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- 5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 14 MBRR Table A7 - Budgeted Cash Flow Statement

Description	Ref	2010/11	2011/12	2012/13		Current Ye	ear 2013/14			ledium Term R nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
K tilotsand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	+2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES									***************************************		
Receipts											
Ratepayers and other		2 908	831	2 479	16 314	17 164	17 164	17 164	10 485	2 864	3 678
Government - operating	1	36 583	33 186	36 450	60 768	57 901	57 901	57 901	78 204	77 749	40 900
Government - capital	1	55		- 20	645	15	15	15	434	-	_
Interest		3 609	3 316	3 066	1 450	1 450	1 450	1 450	1 950	1 564	1 268
Dividends		-	-	-	-	-	-		_	-	
Payments											
Suppliers and employees		(51 156)	(37 871)	(43 088)	(71 095)	(61 570)	(61 570)	(61 570)	(92 087)	(89 310)	(54 308)
Finance charges		(146)	(31)	(31)		-	r	-	(1 492)	1 TO	Control of the Contro
Transfers and Grants	1	-	- 1	2.1	(10 975)	(10 056)	(10 056)	(10 056)	(4 500)		
NET CASH FROM/(USED) OPERATING ACTIVIT	IES	(8 146)	(568)	(1 125)	(2 893)	4 904	4 904	4 904	(7 005)	(8 706)	(10 119)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts	П			_						_	
Proceeds on disposal of PPE		-	-	-	-	400	400	400	-		-
Decrease (Increase) in non-current debtors		-	v-	-	-	-	r _ }		-	_	-
Decrease (increase) other non-current receivable	s	- 2	-	-	_	_	_ }	-	r _	-	-
Decrease (increase) in non-current investments		-		-	_	-	r _}		_	_	_
Payments	ll									4-3	
Capital assets		(1 190)	(662)	(1 693)	(3 400)	(5 147)	(5 147)	(5 147)	(1 154)	(159)	-
NET CASH FROM/(USED) INVESTING ACTIVITI	ES	(1 190)	(662)	(1 693)	(3 400)	(4 747)	(4 747)	(4 747)	(1 154)	(159)	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts	l	1			ı		- 1				
Short term loans		-	12	138		-	-	<u> </u>	-		_
Borrowing long term/refinancing		-	-	-	-	-	>		r _	-	-
Increase (decrease) in consumer deposits		-	-		_	_	r _ }		e _	-	-
Payments											
Repayment of borrowing		(4 200)	(35)	(62)	-	(43)	(43)	(43)	(60)	(30)	(18)
NET CASH FROM/(USED) FINANCING ACTIVIT	ES	(4 200)	(22)	76	-	(43)	(43)	(43)	(60)	(30)	(18)
NET INCREASE/ (DECREASE) IN CASH HELD	П	(13 537)	(1 252)	(2 742)	(6 293)	114	114	114	(8 219)	(8 895)	(10 137)
Cash/cash equivalents at the year begin:	2	76 785	63 249	61 996	56 267	49 974	49 974	49 974	50 088	41 869	32 974
Cash/cash equivalents at the year end:	2	63 249	61 996	59 254	49 974	50 088	50 088	50 088	41 869	32 974	22 837

Table 15 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2010/11	2011/12	2012/13		Current Ye	ar 2013/14		1,0000000000000000000000000000000000000	ledium Term f Inditure Frame	
R thousand		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	\Box										
Cash/cash equivalents at the year end	11	63 249	61 996	59 254	49 974	50 088	50 088	50 088	41 869	32 974	22 837
Other current investments > 90 days		(0)	:=:	(0)	22	-	120	72	0	0	0
Non current assets - Investments	1	1	1	1	1	1	1	1	1	1	1
Cash and investments available:		63 250	61 998	59 255	49 975	50 089	50 089	50 089	41 870	32 975	22 838
Application of cash and investments											
Unspent conditional transfers		11 685	4 350	3 531	1-1	-	5 -	-	_	_	_
Unspent borrowing		-	1-0	-					-	_	-
Statutory requirements	2	=				요하	-	-	-	-	-
Other working capital requirements	3	1 830	7 913	10 979	2 603	3 007	3 007	3 007	1 623	1 453	889
Other provisions		3 618	2 956	3 041	3 121	1 621	1 621	1 621	1 712	1 805	1 902
Long term investments committed	4	- 1	-	-	-	- 1	-			_	-
Reserves to be backed by cash/investments	5	711	1 773	939	2 755	3 692	3 692	3 692	308	39	1 -
Total Application of cash and investments:		17 844	16 991	18 489	8 480	8 320	8 320	8 320	3 642	3 296	2 791
Surplus(shortfall)		45 406	45 006	40 766	41 495	41 769	41 769	41 769	38 228	29 679	20 048

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

- 1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- 2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

- 3. It can be seen that the cash levels of the municipality fell significantly over the 2010/11 to 2016/17 period owing directly to a net decrease in cash for the seven financial period of R 22.84 million.
- 4. The municipality needs to urgently address the significant decrease in cash reserves over the MTREF period and prioritize expenditure and also look at cost cutting mechanisms.
- 5. The 2014/15 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
- 6. Cash and cash equivalents totals R41.87 million as at the end of the 2014/15 financial year and decreases to R22.83 million by 2016/17.

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

- 1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 Funding a Municipal Budget.
- In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- 3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
- 4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
- 5. From the table it can be seen that for the period 2010/11 to 2014/15 the surplus deteriorated from R45.41 million to R20.05 million.
- 6. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2014/15 MTREF was fully funded due to the surplus indicated.
- 7. As part of the budgeting and planning guidelines that informed the compilation of the 2014/15 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 16 MBRR Table A9 - Asset Management

Outcome Outcome Outcome Outcome Budget Budget Farecast 2014 15 120 1916 22 Dell New Asselfs Dell New A	Description	Ref	2010/11	2011/12	2012/13	Cui	rrent Year 2013	3/14		ledium Term F Inditure Frame	
CARYING EXPERIENTINE Table New Avestic Infestinations - Read framport Infestinations - Water Infestinations - Water Infestinations - Water Infestinations - Water Infestinations - College Infes	R thousand		100 m			5.00-500000		and the second second			Budget Yea
### Infrastructure Flood fisasport			0000000				3	1 4 1 4 1 1 1	2010.0	112010110	12 2010/11
Inflantancium - Riccitally		1	1 190	662	877	3 400	5 147	5 147	989	135	ē
Infrastructure - Valete			-				-	-	-		-
Infinistructure - Chorn		1 1	-		-	-	-	77.4		:=	=
Inflatantoclare		1 1	-	-	-	-	-	-	-	-	2
bit destruction		1 1				-	-	=			-
Community				1					-	=	
Hendings essels		1 1			=	-	-	-	-	-	_
Investment properties	4. A 4. C 1. C	1 1					-	=			5
Obsessels			-	-			-	-			2
Applicability Application Assets Biological assets	Section of the second confidence of the second	22		.55.	535-		-	. =	5000		-
Biological assets		6	1 190	100000000	6.000	3 400	5 147	5 147	989	135	-
Table Tabl		1 1	-	-	2.4	-	-		===	~	-
Total Capital Research Total Capital Resea		1 1		177				-		-	-
Infrastructure - Red françaport	Intangibles		-	=			-	=			
Infrastructure - Read fransport	Total Renewal of Existing Assets	2	-	-	-	-	-	-	165	24	_
Infrastructure: - Seateling			-				_	-	45/56	1,2000	_
Infrastructure - Suration		1 1	_						1.000		2
Infrastructure - Cher Infrastructure		1 1	_		_						
Infrastructure Cher		1			-						_
Intrastructure				-							
Community			-								_
Heritage assets											_
Investment properties						-					_
Other assets 6			_	-	~~.	2					_
Agricultural Assets		6		-	_		_	_	V-3851		_
Biological assets									(3293)	09.750	
Page		1 1			1100				10		
Total Capital Expenditure A				9 000	200.00	1000		1,000	10,000		
Infastructure - Read fransport									_	-	
Infrastructure - Electricity		4									
Infrastructure - Variety	Infrastructure - Road transport		-	-	12	20	=	Œ.	5.0	-	
Infrastructure - Santation	Infrastructure - Electricity			-	· =	-	-	1.00		940	8=
Infrastructure - Other	Infrastructure - Water	1 1	-	- 1		-	-	100	= 1		.
Infrastructure Community	Infrastructure - Sanitation	1 1		-	12- I		-		三	Ψ	72
Community	Infrastructure - Other	1 1	-	=	-		-	-		-	-
Heiflage assets	Infrastructure	П	23	-	12	20	-	-	<u> </u>	-	-
Investment properties	Community	1 1	- 1	-	-		-	-	-	-	-
190	Heritage assets	1 1	=	-	- 1	- 1	-	-	-	-	
Agricultural Assets Blological assets Intangibles	Investment properties	1 1	₩°:	=			-	32	21		772
Biological assets	Other assets	1 1	1 190	662	877	3 400	5 147	5 147	1 154	159	
Biological assets	Agricultural Assets	1 1	/-	_	-		_			_	-
Inlangibles											_
ASSET REGISTER SUMMARY - PPE (WDV) 5						-0	-	_		1000	_
ASSET REGISTER SUMMARY - PPE (WDV) Infrastructure - Road transport Infrastructure - Electricity Infrastructure - Electricity Infrastructure - Sanitation Infrastructure - Sanitation Infrastructure - Other Infrastructure - Road transport Infrastructure - Community Infrastructure - Sanitation Infrastructure - Other Infrastruc		2	1 190		877	3 400	5 147				
Infrastructure - Road transport Infrastructure - Electricity Infrastructure - Veter Infrastructure - Sanitation Infrastructure - Sanitation Infrastructure - Veter Infrastructure - Vet			1 100	002	011	3 400	3 147	3 147	1 134	133	
Infrastructure - Electricity Infrastructure - Water Infrastructure - Sanitation Infrastructure - Sanitation Infrastructure - Community Infrastructure - Comm		5									
Infrastructure - Weter Infrastructure - Sanitation Infrastructure - Other Infrastructure - Sanitation Infrastructure - Sanitation Infrastructure - Sanitation Infrastructure - Sanitation Infrastructure - Community Infrastructure		1 1		-	:=:	-	-		-	-	~
Infrastructure - Sanitation - - - - - - - - -			7.1	-	1,77	=	-	-		1-1	
Infrastructure - Other			-	_	-	-	-	-	22	=	-
Infrastructure	the state of the s	1 1		2		-	-	~	-	-	
Community					+	-	-	-		7	
Heritage assets		ΙÍ		8					=	-	-
Investment properties 393 365 208 - 185 185 160 135 Other assets 9550 8 051 8 052 8 700 7 869 7 869 7 245 5 516 Agricultural Assets - - - - - - - Biological assets - - - - - - Intangibles 1 417 1 476 1 223 1 476 951 951 714 476 IOTAL ASSET REGISTER SUMMARY - PPE (WD 5 11 360 9 892 9 483 10 176 9 005 9 005 8 119 6 127 EXPENDITURE OTHER ITEMS		1 1		70	=	-	-	-	-	-	-
Other assets	A 12-31-31-31-31-31-31-31-31-31-31-31-31-31-	1 1						the same of the sa	2		-
Agricultural Assets Biological assets 1		ΙI				-				135	11
Biological assets		1 1	9 550	8 051	8 052	8 700	7 869	7 869	7 245	5 516	3 62
Intangibles	Agricultural Assets	ΙI		-	-	=	-		= =		-
OTAL ASSET REGISTER SUMMARY - PPE (WD 5		1 1	-	-	-	-	-	-	= 8	-	-
Depreciation & asset Impairment 2 013 1 951 1 831 1 951 1 931 1 931 2 040 2 150 Repairs and Maintenance by Asset Class 3 2 545 372 841 1 041 1 006 1 006 826 866 Infrastructure - Road transport								951	714	476	23
Depreciation & asset Impairment 2 013 1 951 1 831 1 951 1 931 1 931 2 040 2 150 Repairs and Maintenance by Asset Class 3 2 545 372 841 1 041 1 006 1 006 826 866 Infrastructure - Road transport	OTAL ASSET REGISTER SUMMARY - PPE (WD	5	11 360	9 892	9 483	10 176	9 005	9 005	8 119	6 127	3 97
Depreciation & asset Impairment 2 013 1 951 1 831 1 951 1 931 1 931 2 040 2 150 Repairs and Maintenance by Asset Class 3 2 545 372 841 1 041 1 006 1 006 826 866 Infrastructure - Road transport	XPENDITURE OTHER ITEMS										
Repairs and Maintenance by Asset Class 3 2 545 372 841 1 041 1 006 1 006 826 866			2 013	1 951	1 831	1 951	1 931	1 031	2.040	2 150	2 15
Infrastructure - Road transport		3			5 2500000000000000000000000000000000000	11.77 (10.00)					2 15 91
Infrastructure - Electricity		*	1					75 99970	03006	500000	
Infrastructure - Water	· · · · · · · · · · · · · · · · · · ·		1								1 1 2
Infrastructure - Sanitation		ΙI	1	1			8				
Infrastructure - Other		П									-
Infrastructure			1								-
Community											
						1					-
	1970					-					-
Heritage assets			1			-					-
Investment properties			1				5	State of the state	100000	40000	-
Other assets 6, 7 2 545 372 841 1 041 1 006 1 006 826 866 IOTAL EXPENDITURE OTHER ITEMS 4 558 2 322 2 672 2 992 2 937 2 937 2 866 3 017		0, 1								20.00	91 3 06

May 2014

Explanatory notes to Table A9 - Asset Management

- 1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- 2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The municipality meets both these recommendations.
- 3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the municipality's strategy to address the maintenance backlog.

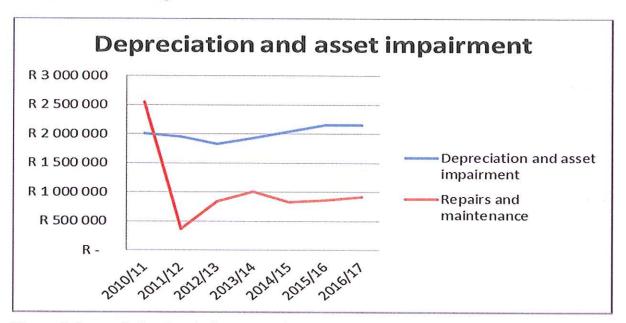


Figure 2 Depreciation in relation to repairs and maintenance over the MTREF

Table 17 MBRR Table A10 - Basic Service Delivery Measurement

Description	Ref	2010/11	2011/12	2012/13	Cu	rrent Year 201	3/14		ledium Term R nditure Frame	
		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							2011110	11 2010110	-2 2010111
Water:										
Piped water inside dwelling Piped water inside yard (but not in dwelling)		-	_	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	_	_	-	_	_	-	.5	-	
Other water supply (at least min. service level)	4	2		_		_	_		_	_
Minimum Service Level and Above sub-total			-	-	-	-	-	14	-	
Using public tap (< min.service level)	3	-	2	<u> </u>	£.		-	ia.	=	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	(-	-	- 12
No water supply Below Minimum Service Level sub-total			-				-	-		-
Total number of households	5	-							-	- 3
Sanitation/sewerage:				24.00		1000				_
Flush toilet (connected to sewerage)		-	_		_	-	-	_		
Flush toilet (with septic tank)		-		2	4		_	_		_
Chemical toilet		:-	- 2	.=	-	-	-	-	_	
Pit toilet (ventilated)		84	2.7	-	, -	=	-	-	-8	-
Other toilet provisions (> min.service level)		74	-	-	-		-	(# CE	=	-
Minimum Service Level and Above sub-total Bucket toilet		-	2	-	92	7	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	_	-	-	-	9.	
No toilet provisions			-	_	-	-	_	_	-	-
Below Minimum Service Level sub-total		T-	-	-	-	-	-	-		-
Total number of households	5	-	-		-	90	-	-	-	-
Energy:	ll		=							
Electricity (at least min.service level)		%±	27	-	-	= /	100	-	=	-
Electricity - prepaid (min. service level)		-	-	-	22	<u> </u>	-	142	2	-
Minimum Service Level and Above sub-total		-	7	.=/	-	-	-	-	-	-
Electricity (< min.service level) Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	, -	177
Other energy sources			_		(m)		-	-		_
Below Minimum Service Level sub-total				-	_		-		-	
Total number of households	5	-	-	_	-	-		-		-
Refuse:										
Removed at least once a week		2	-	-	-	-	-	-	-	
Minimum Service Level and Above sub-total		-	-	-	12	-	-	-	_	-
Removed less frequently than once a week		-	-	5-	15	-	-	(=)	: - ·	-
Using communal refuse dump		~		-	-	-	-	-	- 5	.51
Using own refuse dump Other rubbish disposal			-	-			-	-	-	
No rubbish disposal		_		_	_	_	-	-		- 52
Below Minimum Service Level sub-total					-		-			-
Total number of households	5	-	-	-	-	-	-	_	-	
Howarh alds seesings Free Bests Conde	7									
Households receiving Free Basic Service Water (6 kilolities per household per month)	7	_		_		- 2		7000		
Sanitation (free minimum level service)		_ [_	_	-	_			-
Electricity/other energy (50kwh per household p	er md	_	-		741	_		_	_	_
Refuse (removed at least once a week)		-		-	-	3 	_	_		20.0 = 1
Cost of Free Basic Services provided (R'000)	8	-	82	770	治	-	-	-		-
Water (6 kilolitres per household per month)			-	=:	-		200 201			2
Sanitation (free sanitation service)		-	72	-		177		-	-	-
Electricity/other energy (50kwh per household po		-	-	-	-	-			-	28
Refuse (removed once a week)		-	-	₹.	-			-	-	-
Total cost of FBS provided (minimum social p	BAVE		-	-0	-			-		
Highest level of free service provided Property rates (R value threshold)										
Water (kilolitres per household per month)		-	-	-	_	_	-	-	2	+
Sanitation (kilolitres per household per month)		-	-	-	_	_	_	-	_	-
Sanitation (Rand per household per month)		-	-	-		_	-	-	- 1	
Electricity (kw h per household per month)				100	-		-	-		
Refuse (average litres per week)		-	-	-	-	-	-	-	- 2	2
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		-		-		-	1 12	40	-	<u> </u>
Property rates (other exemptions, reductions										
and rebates)		~	-	200	- 3	-	₹.		-	8.00
Water Sanita5on		-		-	-	-	-	-	-	= 1
Electricity/other energy		_	-			=	- 5		-	-
Refuse			-	_		_			-	_
Municipal Housing - rental rebates		-	-	=			_	20 20	-	_
Housing - top structure subsidies	6	-	-	=	-	-	2-	-		()
Other		-	-		21	-	14	-	-	-
Total revenue cost of free services provided										
total social package)		-		-	-	-	32		120	-

May 2014

2 Part 2 - Supporting Documentation

2.1 Overview of the annual budget process

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

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aim of the Budget Steering Committee is to ensure:

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

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2014) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 25 August 2013. Key dates applicable to the process were:

- August 2013 The Mayor of the municipality submits the new budget process and timeframes to the Council for approval;
- August 2013 Advertisement (website, local newspapers and notice boards) of budget process and time schedules. This advertisement should be done within 5 days of the submission of the plan to Council;
- September 2013 Review all external mechanisms to ensure that all possible changes with agreements which may have an impact on the next budget are considered;
- September 2013 Based on the financial statements of the previous year and the results of performance investigations consider the financial position and capacity of the Municipality to determine the impact thereof on future strategies and budgets;

- October 2013 In consultation with the Mayoral Committee, determine future priority areas for the Municipality to guide the budget allocations and IDP plans. Identify all factors which may have an impact on future budgets and determine broad financial frameworks. Determine possible income/funding which may become available for the next three years;
- November 2013 Consultation with B-Municipalities;
- December 2013 Municipality derives inputs from National and Provincial Government and other bodies about factors which may influence the budget:
- 31 January 2014 Preparation of draft IDP and capital and operational plans with costs and income projections. Incorporate in the first SDBIP. Preparation of projections of functional allocations based on past performance and adjusts with known factors, known obligations and asset maintenance requirements. Finalization of preliminary options for the IDP and budget for the next three years.
- February 2014 Consult Mayoral Committee about the preliminary budget, tariff adjustments and IDP medium term proposals. Mayoral Committee discusses the preliminary budget, tariff adjustments and IDP proposals in consideration with the priorities and objectives which are included in the medium term proposals. Go ahead with the finalization of the detailed operational plans and budgets. Incorporate the objectives and operational plans in the draft Service Delivery and Budget Implementation Plan. National and Provincial accountancy officials finalize any adjustments towards the projected allocations for the next three years no later than their own budgets. The finalization of detailed draft budget for the next three years in accordance with the prescribed format.
- March 2014 Incorporate the draft budget proposals and monthly projections of Income, expenditure, capital and of Income per Source in the draft Service Delivery and Budget Implementation Plan. Mayoral Committee receive the budget, draft SDBIP and updates to the IDP. Mayoral Committee considers the budget. Mayor submit budget, tariffs, draft SDBIP and updated IDP to Council by 31 March. The Council debates the budget and updated IDP.
- April 2014 Send a copy of the budget, tariffs, draft SDBIP and changes in the IDP to National and Provincial Government for inputs. Consultation with the community should take place regarding the budget, tariffs, IDP and performance objectives and indicators in the draft SDBIP.
- May 2014 Receive and analyze additional inputs of the communities, National and Provincial Government. Incorporate feedback from the community and National and Provincial Government and if necessary, review the budget, tariffs, draft SDBIP and IDP before submission to Council. Mayor submits the review budget, tariffs and IDP with consideration of the inputs of the community and Council no later than 31 May. Municipal Council approves the IDP and budget before 31 May.
- June 2014 Publication of the budget, tariffs and IDP send a copy of the approved budget to the National and Provincial Government (for notification). Submit draft SDBIP and draft performance agreements of the Municipal Manager and Senior Managers to the Executive Mayor for approval. Approval of SDBIP and performance agreements.

- July 2014 Advertise the SDBIP and performance agreements (notification).
 Submission of performance agreements to the MEC of Local and Provincial Government (special council meeting). Implementation of the budget. Start with the preparation of the next budget.
- January 2015 Review the budget, if necessary.

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

2.1.2 Integrated Development Plan

The IDP for the Namakwa District Municipality is presented in the context of the National Development Plan which has identified various central challenges. These challenges have a direct impact on the development and growth in this area.

The central challenges identified in the plan are:

- Unemployment
- Poor quality of education
- Ineffective economic infrastructure, poorly located, under-maintained and insufficient to support sustainable growth.
- Spatial Development patterns exclude the poor from benefitting from the fruits of development.
- The economy needs transformation in terms of resource management and use.
- Ineffective public health system
- Public services are uneven and often of poor quality.
- Corrupt activities.
- Transform in coherent South African society.

To create the better life for the people of Namakwa the focus and align activities in line with priorities as identified in the National Development Plan – Vision 2030;

- Creating jobs and livelihoods;
- Expanding infrastructure:
- Transitioning to a low-carbon economy:
- Improving education and training:
- Providing quality healthcare;
- Building a capable state;
- Fighting corruption and enhancing accountability;
- Transforming society and uniting the nation.

The Namakwa District Municipality, Councillors and officials had certain work sessions in which developmental issues were discussed and conclusions reached regarding the future role and function of the District. These sessions were held during 2011 and a 5 year development vision, mission and strategic objectives for the District were formulated.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2014/15 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability of the municipality. The following key factors and planning strategies have informed the compilation of the 2014/15 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Performance trends
- The approved 2013/14 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51 and 54 has been taken into consideration in the planning and prioritisation process.

2.2 Overview of alignment of annual budget with IDP

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

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

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

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

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

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

The Namakwa District Municipality embark during January 2013 with a strategic session to review the priorities, challenges and programme of action for the next 1-3 years. The outcome of this strategic session was included in the 2013/14 IDP revision.

Table 18 IDP Strategic Objectives

Outcome 1: Improved quality of basic education

Project no. BE01: Mathematics Olympiad Project no. BE02: Recognition of Grade 12's Project no. BE03: Back to school programme

Outcome 2: A long and healthy life for all South Africans

Project no. LH01: HIV Aids

Project no. LH02: Vulnerable group support

Outcome 3: All people in South Africa are and feel safe

Project no. FS01: Radio locators for sea vessels and fisherman with monitoring

Outcome 4: Decent employment through inclusive economic growth

Project no. EG01: Support of the Youth Jobs in Waste Programme

Outcome 5: A skilled and capable workforce to support an inclusive growth path

Project no. SW01: Skills Development for Namakwa District Municipality and Councillors

Outcome 6: An efficient, competitive and responsive economic infrastructure network

Project no. IN01: Port Nolloth Jetty

Project no. IN02: SME & Cooperative Development

Project no. IN03: Manufacturing Development

Project no. IN04: Mining Development

Project no. IN05: Infrastructure Development

Project no. IN06: Trade & Investment

Project no. IN07: Tourism Development

Outcome 7: Vibrant, equitable and sustainable rural communities with food security for all

Project no. RC01: Commonage Development/ Implementation of Plan

Outcome 8: Sustainable human settlements and improved quality of household life.

Outcome 9: A responsive, accountable, effective and efficient local government system.

Outcome 10: Environmental assets and natural resources that is well protected and continually enhanced

Project no. EA01: Working for Water

Outcome 11: Create a better South Africa and contribute to a better and safer Africa and World

Project no. SA02: Commemorative Days

Outcome 12: An efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship

Project no. IC02: Namakwa Festival

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the municipality so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the municipality and other service delivery partners.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the fourth revised IDP, including:

Strengthening the analysis and strategic planning processes of the municipality;

 Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and

 Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2014/15 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 19 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Cu	rrent Year 201	3/14	Ехре	Aedium Term F enditure Frame	ework
				Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand				Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
Sustaining the Natural and	Climate protection and			24 793	7 313	2 652	20 981	20 981	20 981	43 121	40 343	3 685
Built Environment	pollution minimisation											
	Develop, manage and regulate			-	_		_	-	-	_	_	_
	the built and natural											
	environment											
Quality Living Environment	Meet service needs and			11 795	504	-	8	8	8	8	_	-
	address backlogs				_						*1	l l
Safe, Healthy and Secure	Promoting the safety of			3 213	2914	2 647	4 091	4 091	4 091	3 059	3 260	3 398
Environment	citizens											
	Promoting the health of			_	-	-	_	-	2	_	٠	_
	cifizens											
Embracing our Cultural	Promote sport and recreation			_		_	_	_			% <u>=</u>	_
Diversity	within the town											
Good Governance	Ensure accessibility and			4 104	6 061	10 323	24 698	21 602	21 602	14 567	7 926	7 536
	promote governance.			91. 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.000 10.0							_	*
	Create an efficient, effective			-	-	-	_	-	4.	_		_
	and accountable administration											
Financial Viability and	Strategic and sustainable			3 030	28 929	28 384	29 398	29 398	29 398	30 374	30 705	31 286
Sustainability	budgeting, Grow and diversify			0000	20 020	20 004	20 000	23 030	20 000	50 514	30 103	31 200
	our revenues and Value for											
	money expenditure											
Allocations to other prioriti			2									
	apital transfers and contribution	ns)	1	46 935	45 721	44 005	79 177	76 080	76 080	91 129	82 233	45 906

Table 20 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Cu	rrent Year 2013	3/14	1	ledium Term F enditure Frame	
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted	Full Year Forecast	Budget Year 2014/15	Budget Year	
Sustaining the Natural and	Climate protection and			19 418	9 673	5747	26 843	Budget 26 391	Porecast 26 391	2014/15	+1 2015/16 45 591	+2 2016/17 9 207
Built Environment	polluton minimisation				00,0		2000	20 001	20 331	47 307	45351	3201
	Develop, manage and regulate the built and natural environment			-	-	7 -	-	-	-	-	·=	-
Quality Living Environment	Meet service needs and address backlogs			1723	504	-	P 854	854	854	912	953	1 004
Safe, Healtry and Secure Environment	Promoting the safety of citizens			7 818	7 389	6 744	9 693	9 191	9 191	9 354	10 317	10 827
	Promoting the health of citizens			-	_		-	F		-	-	-
Embracing our Cu'tural Diversity	Promote sport and recreation within the town			-	1	-	-	-	_	-	-	-
Good Governance	Ensure accessibility and promote governance.			15 317	26 215	34 450	47 592	43 662	43 662	35 811	30 370	31 927
	Create an efficient, effective and accountable administration			-		-	-	-		-	9	-
Financial Viability and Sustainability	Strategic and sustainable budgefing, Grow and diversify our reviences and Value for			4 536	4 930	5 032	4 991 1	r 4883 i	4 888	5 605	5 835	6 115
Allocations to other priorit	les											
Total Expenditure			1	48 812	48 711	51 974	89 963	84 986	84 986	99 650	93 065	59 031

Table 21 MBRR Table SA7 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Description	Unit of measurement	2010/11	2011/12	2012/13	Си	rrent Year 201	3/14		Medium Term F enditure Frame	
2000,7000		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
Office of the Executive Mayor										
Social Transformation										
Mathematics										
Faciliate of Maths, science and technology			•	12	100 000	100 000	100 000	30 000		•
awareness and education	-									
Literacy										
			•		100 000	100 000	100 000	-	-	٠
Facilitate literacy education programmes										
Recognition of Grade 12										
					100 000	100 000	100 000	30 000	8*3	•
Facilite literacy education programmes										
Back to school programme										
					100 000	100 000	100 000	30 000		
Facilitate literacy education programmes										
Namakwa Festival										
Support of Sport, Arts, Culture & Heritage at a					500 000	500 000	500 000	500 000		
District level based on MOU sign										
Commemorative days										
Celebrating commemorative days					100 000	100 000	100 000	400 000		
Vunerable group support										
Support to vulnerable groups					100 000	100 000	100 000	100 000	•	•
Vessel Management Services Radio locators for sea vessels and fisherman						****				
					1	380 000	380 000	3.00		•
with monitoring			_							
Skills Development										
Skills development for Namakwa District					300 000	650 000	650 000	300 000		Us
Municipality personnel and councillors										
Economic Development Port Nolloth Jetty								44.4.4.4		
					0.700.000	0.700.000	0.700.000	25 000 000	25 000 000	(8)
Upgrade Ports of Entry Working for Water					6 700 000 12 287 266	6 700 000 12 287 266	6 700 000	12 000 000 4 974 500	12 000 000	
Truning IVI Hala					12 201 200	12 201 200	12 287 266	4 9/4 000	•	•

2.3 Measurable performance objectives and indicators

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

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

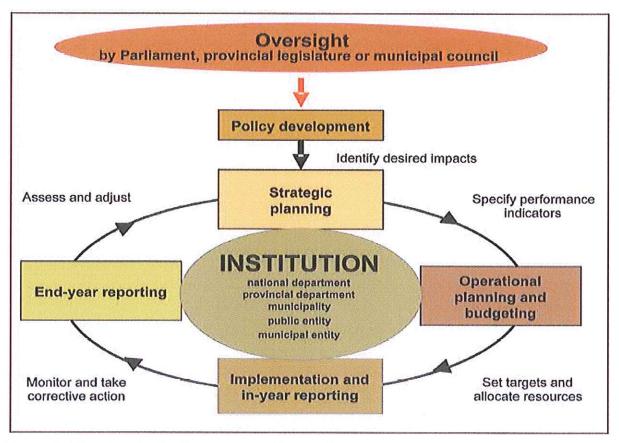


Figure 3 Planning, budgeting and reporting cycle

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

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

The performance information concepts used by the municipality in its integrated performance management system are aligned to the *Framework of Managing Programme Performance Information* issued by the National Treasury:

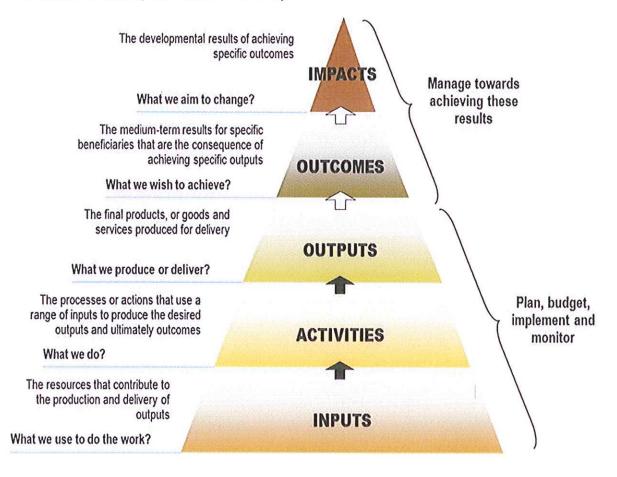


Figure 4 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 22 MBRR Table SA7 - Measurable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13		rrent Year 201		Ехра	Medium Term F enditure Frame	work
		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
Office of the Executive Mayor										
Social Transformation										
Mathematics										
Faciliate of Maths, science and technology		Q.			100 000	100 000	100 000	30 000	•	ů.
awareness and education										
Literacy										
					100 000	100 000	100 000	•	14	
Facilitate literacy education programmes										
Recognition of Grade 12										
					100 000	100 000	100 000	30 000	100	
Facilite literacy education programmes										
Back to school programme										
Davi to control programme					100 000	100 000	100 000	30 000		
Facilitate literacy education programmes					100 000	100 000	100 000	00 000		
Namakwa Festival										
Support of Sport, Arts, Culture & Heritage at a					500 000	500 000	500 000	500 000		
District level based on MOU sign						- 300 500000				
6										
Commemorative days					400,000	400,000	100,000	100.000		
Celebrating commemorative days					100 000	100 000	100 000	400 000	*	- 1
Vunerable group support										
Support to vulnerable groups					100 000	100 000	100 000	100 000		-
Vessel Management Services										
Radio locators for sea vessels and fisherman					•	380 000	380 000			
with monitoring										
Skills Development Skils development for Namakwa District					000.000	050.000	7 070 000			
Municipality personnel and councillors				_	300 000	650 000	650 000	300 000		-
								15052		
Economic Development										
Port Nolloth Jetty							n.	25 000 000	25 000 000	((€.)
Upgrade Ports of Entry					6 700 000	6 700 000	6 700 000	12 000 000	12 000 000	
Working for Water					12 287 266	12 287 266	12 287 266	4 974 500	•	(•)

The following table sets out the municipalities main performance objectives and benchmarks for the 2014/15 MTREF.

Table 23 MBRR Table SA8 - Performance indicators and benchmarks

		2010/11	2011/12	2012/13	± 0	Current Y	ear 2013/14		The second second	edium Term I nditure Fram	
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management						_					
Credit Rafing		0	0	0	0	0	0	0			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	11.7%	2.8%	2.4%	1.3%	1.4%	1.4%	1.4%	1.6%	1.7%	2.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	77.4%	22.9%	8.3%	6.6%	6.7%	6.7%	6.7%	16.1%	36.0%	33.9%
Borrowed funding of 'own' capital expenditure		0.0%	2.2%	16.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital	<u> </u>										
Gearing	Long Term Borrowing/ Funds & Reserves	19.3%	5.8%	15.6%	3.7%	4.0%	4.0%	4.0%	28.1%	145.7%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	3.7	4.0	3.4	6.8	9.0	9.0	9.0	9.0	7.8	5.7
Current Ratio adjusted for aged debtors	Current asse's less deblors > 90 days/current liabilities	3.7	4.0	3.4	6.8	9.0	9.0	9.0	9.0	7.8	5.6
Liquidity Ratio	Monetary Assets/Current Liabilities	3.5	3.9	33	6.6	8.8	8.8	8.8	8.8	7.6	5.4
Revenue Management					5.5	2.0	3.0	0.0	0.0	,.0	V.9
Annual Debtors Collection Rate (Payment	Last 12 Mths Receipts/Last 12 Mths		73.6%	27.9%	20.4%	100.0%	105.2%	105.2%	105 2%	136.0%	99.3%
Level %)	Billing				19701075		753755			100.000	
Current Debtors Collection Rate (Cash		73.6%	27.9%	20.4%	100.0%	105.2%	105.2%	105.2%	136.0%	99.3%	121.1%
receipts % of Ratepayer & Other revenue)								***************************************			
Outstanding Debitors to Revenue	Total Outstanding Debtors to Annual Revenue	6.4%	5.6%	4.0%	2.4%	1.3%	1.3%	1.3%	1.2%	1.4%	2.6%
Longstanding Deblors Recovered	Debtors > 12 M/hs Recovered/Total Debtors > 12 Months Old	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments	(an arm are o objest)	6.4%	13.8%	19.1%	8.9%	8.1%	8.1%	8.1%	7.3%	7.8%	10.1%
Other Indicators											
	Total Volume Losses (kW)				120						
	Total Cost of Losses (Rand 1000)	0	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	% Volume (units purchased and	100	-	2	-	-	2	-	-		-
	generated less units sold/units										
	purchased and generated										
	Total Volume Losses (kt)	-	-	-	-	-	-	-	-	100	3-
	200 Abrigo 1 (200 A 1 (200 A 1)	-	-	12	-	-	u ž	· = 1	-	1.5	:=:
	Total Cost of Losses (Rand '000)	0	0		0	0	0				
Water Distribution Losses (2)	% Volume (units purchased and	·	0	· ·	0	0	U	0	0	0	Ü
	generated less units sold//units										
	purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital	28.0%	43.3%	48.3%	41.7%	45.5%	45.5%	45.5%	38 2%	41.3%	76.7%
Remuneration	revenue) Total remuneration/(Total Revenue -	-9.4%	150.3%	53.5%	44.9%	43.9%	43.9%		41.1%	44.7%	83.1%
Repairs & Maintenance	capital revenue) R&M/(Total Revenue excluding capital	5.4%	0.9%	1.9%	1.3%	1.3%	1.3%		0.9%	1.1%	2.0%
Finance charges & Depreciation	revenue) FC&D/(Total Revenue - capital revenue)	7.5%	8.3%	6.9%	4.0%	42%	4 2%	4.2%	3.9%	4.5%	8.3%
IDP regulation financial viability indicators		N-1002A-1	C/33-609/20	Comments of the Comments of th				School when			101010
											2
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due	22	1.9	10.5	11.9	11.9	11.9	9.0	6.1	3.5	3.3
ii.O/S Service Debtors to Revenue	within financial year) Total outstanding service debtors/annual	305.8%	248.8%	306.2%	199.5%	107.8%	107.8%	107.8%	141.4%	141.4%	141.4%
ii. Cost coverage	revenue received for services (Available cash + Investments)/monthly	26.9	21.8	18.6	8.7	9.0	9.0	9.0	5.8	4.9	5.9
ರ್ಣಂ-ಆದರೆ.ನಿನ್ನಡಿಕೆ ನೌಟಿ ಸ್	fixed operational expenditure	20.3	21.0	10.0	0.7	5.0	3.0	3.0	5.6	4.9	5.9

2.3.1 Performance indicators and benchmarks

2.3.1.1 Safety of Capital

 The gearing ratio is a measure of the total long term borrowings over funds and reserves. Between 2010/11 and 2011/12 the gearing ratio peaked at 10.7 per cent. This was primarily a result of the decreasing borrowing levels and increased funds and reserves.

2.3.1.2 Liquidity

- Current ratio is a measure of the current assets divided by the current liabilities and as a
 benchmark the municipality has set a limit of 1, hence at no point in time should this ratio
 be less than 1. For the 2014/15 MTREF the current ratio is 9.0 in the 2014/15 financial
 year and 7.8 and 5.7 for the two outer years of the MTREF. Going forward it will be
 necessary to maintain these levels.
- The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2014/15 financial year the ratio was 9.0 and 7.8 and 5.7 for the two outer years of the MTREF.

2.3.1.3 Revenue Management

 As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow by seeking for additional revenue sources such as implementing agency services.

2.3.1.4 Creditors Management

 The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice.

2.3.1.5 Other Indicators

 In real terms, repairs and maintenance has increased as part of the municipality's strategy to ensure the management of its asset base.

2.4 Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Review of credit control and debt collection procedures/policies

The Collection Policy was revised by Council on 7 March 2013.

2.4.2 Asset Management, Infrastructure Investment and Funding Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base. Within the framework, the need for asset renewal was considered a priority and hence the capital programme was determined based on renewal of current assets versus new asset construction.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management, Infrastructure and Funding Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

The asset management and investment policy was revised by Council on 7 March 2013.

2.4.3 Budget Adjustment Policy

The adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the municipality continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

2.4.4 Supply Chain Management Policy

The Supply Chain Management Policy was revised by Council on 7 March 2013.

2.4.5 Cash Management and Investment Policy

The municipality's Cash Management and Investment Policy were amended by Council on 7 March 2013. The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents that is required at any point in time and introduces time frames to achieve certain benchmarks.

2.4.6 Borrowing Policy

The municipality has approved its borrowing policy on 24 May 2013.

All the above policies are available on the municipality's website, as well as the following budget related policies:

Funding and Reserves Policy;

2.4.7 Management and Disposal of Assets Policy

The policy relating to the management and disposal of assets are an integral part of the Supply Chain Management Policy as well as the Asset Management Policy.

The municipality has revised these policies on 07 March 2013.

2.5 Overview of budget assumptions

2.5.1 Salary increases

The collective agreement regarding salaries/wages came into operation on 1 July 2012 and shall remain in force until 30 June 2015. Year three is an across the board increase of 6.8 percent.

2.5.2 Impact of national, provincial and local policies

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

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

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link

between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.3 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 50 per cent is achieved on operating expenditure and 95 per cent on the capital programme for the 2014/15 MTREF of which performance has been factored into the cash flow budget. The reason for the 50 per cent spending rate on operating expenditure is due to the fact that the municipality has to budget for implementing agent services such as Working for Water and Department Agriculture, Forestry and Fisheries, but has to remove the operating expenditure at the end of the financial year because according to the accounting principles of GRAP, the municipality can only reflect the actual income to the municipality and not the income nor expenditure of the implementing agent service. The Auditor General has verified this conclusion on several audits and has deemed this practice as correct. No exceptions have been raised in this regard.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Table 25 Breakdown of the operating revenue over the medium-term

Description	Ref	2010/11	2011/12	2012/13		Current Ye	ear 2013/14			ledium Term F Inditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	404			- 3	.T.	-	150		-50	-
Property rates - penalties & collection charges		-	-	=	J.	177	-		150	-	-
Service charges - electricity revenue	2			- 5	-	.770	-	75	175	-	-
Service charges - water revenue	2		-	57.0		177		70	(7)	-	-
Service charges - sanitation revenue	2	-	-	1770		100	5			-	-
Service charges - refuse revenue	2	-	-	121			-	-	; -	-	-
Service charges - other		75	1-		-	(5)	-	-	-	-	-
Rental of facilities and equipment		577	899	572	927	927	927	927	747	787	830
Interest earned - external investments		3 407	3 069	3 066	1 450	1 450	1 450	1 450	1 950	1 564	1 268
Interest earned - outstanding debtors		202	248	61	100	100	100	100	100	105	111
Dividends received		-	-	.=:	-		-	-	-	-	-
Fines				(#)	5	5	5	5	5	5	6
Licences and permits		=	-	π.	-	(#)	-	-	-	-	-
Agency services		1 474	-	10 371	13 957	13 957	13 957	13 957	6 372	1 473	1 553
Transfers recognised - operational		39 523	33 677	28 812	60 768	56 461	56 461	56 461	80 624	77 667	41 600
Other revenue	2	1 292	1 835	1 124	1 325	1 325	1 325	1 325	485	511	539
Gains on disposal of PPE		-			-	400	400	400	-	-	-
Total Revenue (excluding capital transfers and contributions)		46 880	39 726	44 005	78 532	74 625	74 625	74 625	90 283	82 113	45 906

The following graph is a breakdown of the operational revenue per main category for the 2014/15 financial year.

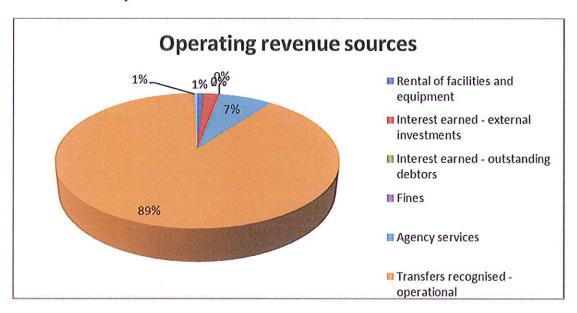


Figure 5 Breakdown of operating revenue over the 2014/15 MTREF

The municipality derives most of its operational revenue from the transfers and grants from the National Revenue fund as well as other organs of state in the form of implementing agency fees.

The tables below provide detail investment information and investment particulars by maturity.

Table 26 MBRR SA15 - Detail Investment Information

Investment type		2010/11	2011/12	2012/13	Cur	rent Year 2013	/14		ledium Term F Inditure Frame	
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	+1 2015/16	Budget Year +2 2016/17
Parent municipality	+									
Securities - National Government Listed Corporate Bonds		-	-	-	- - -	-	=	-	=	-
Deposits - Bank		63 103	57 730	56 122	46 732	46 732	46 732	39 612	30 180	18 405
Deposits - Public Investment Commissioners			-	23	-	24	-	_	_	-
Deposits - Corporation for Public Deposits			-	= -	-	-	_	122	=0.	127
Bankers Acceptance Certificates		-	:-		-	-	-	· ·	-	-
Negotiable Certificates of Deposit - Banks		-	-		-	(-	-	-	-	-
Guaranteed Endowment Policies (sinking)		F76	100		-	-	-			-
Repurchase Agreements - Banks Municipal Bonds		-	-	<u> </u>		-	-	_	# 0 - 2	-
Municipality sub-total	1	63 103	57 730	56 122	46 732	46 732	46 732	39 612	30 180	18 405
Entities										
Securities - National Government		20	-	<u>-</u>	_	4		_	_	-
Listed Corporate Bonds		_	_	_	_	-	-	-	_	_
Deposits - Bank			-	2	_	-	_	_	-	-
Deposits - Public Investment Commissioners	1 1	-	-	-	-	~	_	-	_	_
Deposits - Corporation for Public Deposits		-	-	-	-:	-	_	-	_	_
Bankers Acceptance Certificates	1 1	= 1	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		7.0	-			-	=3	-	(= 1	-
Guaranteed Endowment Policies (sinking)	1	5 0	-	-	=:	-	-		. 	-
Repurchase Agreements - Banks		7.	-	8 .	-	-	**		-	-
Entities sub-total		-	-	u .E	-	-	=	170		-
Consolidated total:		63 103	57 730	56 122	46 732	46 732	46 732	39 612	30 180	18 405

Table 27 MBRR SA16 – Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Pands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial I Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs\Yos\s	1											
Parent municipality	П													
ASSA Bank Now eveld Co-op		Various	Call Deposit Shares	No No	Variable N/A	Various				7 39 611 1	•			39 611 1
									A CALL COMMISSION OF THE CALL COMMISSION OF T					•
Vunicipality sub-total	1									39 612			-	39 612
Entities														
		6	0	0	0	0	0	0	00 January 1900	-	-			
		0	0	0	0	0	0	0	00 January 1900	-	-	(-	-	
		0	.0	0	0	0	0	0	00 January 1300	-			-	
		0	0	0	0	0	0	0	00 January 1900	-			-	
		0	0	0	0	0	0	0	00 January 1900	-	-	-	-	
		0	0	0	0	0	0	0	00 January 1900	-	-	-	-	
		0	0	0	0	0	0	0	00 January 1900	-	-	-	-	1 1 2
Entitles sub-total								2000000		-			-	
TOTAL INVESTMENTS AND INTEREST	1								· ·	39 612				39 612

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2014/15 medium-term capital programme:

Table 28 Sources of capital revenue over the MTREF

Vote Description	Ref	2010/11	2011/12	2012/13		Current Ye	ar 2013/14			ledium Term F nditure Frame	
R thousand	1	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
Funded by:	T i i										
National Government		35	4	-	15	445	445	445	434	-	-
Provincial Government		29	105	32	630	1 010	1 010	1 010	400	120	-
District Municipality		-	-	-	-	-	-		-	=6	_
Other transfers and grants			5	11	-	-	-		13	_	_
Transfers recognised - capital	4	64	115	44	645	1 455	1 455	1 455	847	120	-
Public contributions & donations	5	-	~	-	-		2	28	32	20	-
Borrowing	6		23	-	-	-	9=		-	-	-
Internally generated funds		1 126	524	834	2 755	3 692	3 692	3 692	308	39	-
Total Capital Funding	7	1 190	662	877	3 400	5 147	5 147	5 147	1 154	159	-

The above table is graphically represented as follows for the 2014/15 financial year.

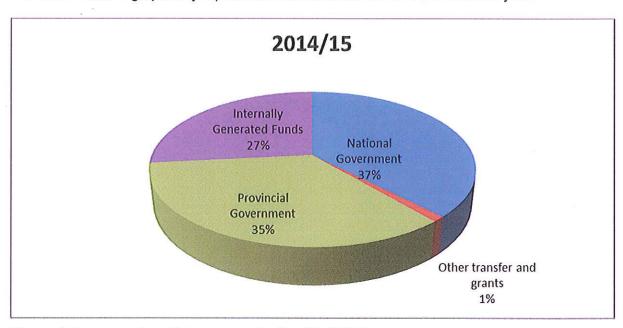


Figure 6 Sources of capital revenue for the 2014/15 financial year

The capital budget of the municipality is mainly funded out of the internally generated funds as well as the provincial grant to be received for the 2014/15 financial year. The grant to be received is the Civil Defence Subsidy and Fire Equipment Grant.

The capital replacement reserve will be utilised to fund the capital budget portion of internally generated funds and is fully cash-backed.

Table 29 MBRR Table SA 17 - Detail of borrowings

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Cui	rrent Year 2013	8/14		ledium Term R nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
The state of the s		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	175	==	-	-	-	:-	-C	-
Long-Term Loans (non-annuity)		-		-	-	-	-	-	⇒ 8	-
Local registered stock		-	:		-	· ·	-	-	=	_
Instalment Credit		-	:=:		_	= 1	_	02	-	-
Financial Leases		137	103	146	103	146	146	87	57	39
PPP liabilities		_	-	-	_	-	_	-	_	_
Finance Granted By Cap Equipment Supplier		-	-	_	-	_	_	-		_
Marketable Bonds		=			-	_		_		_
Non-Marketable Bonds	1	-	_	- 2	-	_	_	120	20	_
Bankers Acceptances		-	_	-			_	100		- 2
Financial derivatives			_		-	_	2	_	Ξ.	_
Other Securities			_	20	_	_	_	-	-	-
Municipality sub-total	1	137	103	146	103	146	146	87	57	39
Entities			_							
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	1	- 2		
Long-Term Loans (non-annuity)		- 1	_	_		_	<u></u>	2	-	
Local registered stock	1 1	_	_	_	120	_	=	_	_	_
Instalment Credit	1 1	_	_	_	_	_	_	_	_	
Financial Leases	1 1		_	_	_	_		_	_	_
PPP liabilities		-	_	_	_	_		_		
Finance Granted By Cap Equipment Supplier		_	_	_	_	_	_	_		
Marketable Bonds		_	_	_	_	_	2		12	
Non-Marketable Bonds		_	_		_	_	-			_
Bankers Acceptances		_	_	22	_		37	=	-	_
Financial derivatives		_	_	_	_		-	-	_	_
Other Securities		-	_						_	_
Entities sub-total	1	-	-	-	-	-	-		-	_
Total Borrowing	1	137	103	146	103	146	146	87	57	39

The following graph illustrates the growth in outstanding borrowing for the 2010/11 to 2016/17 period.

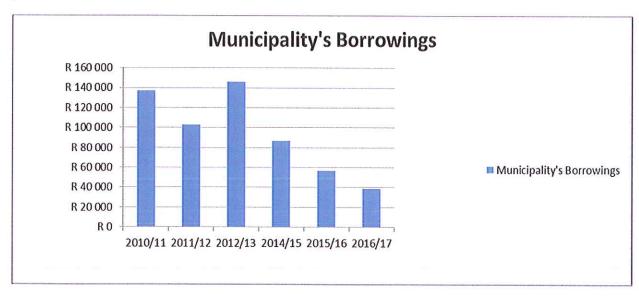


Figure 7 Growth in outstanding borrowing (long-term liabilities)

The municipality does not have any long term borrowing. The only borrowing that the municipality has is finance leases in the form of printers from Nashua.

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash-backed reserves and accumulated funds reconciliation, as discussed below.

Table 30 MBRR Table SA 18 - Capital transfers and grants receipts

Description	Ref	2010/11	2011/12	2012/13	Cur	rent Year 2013	/14	CONTRACTOR CONTRACTOR	ledium Term F Inditure Frame	
R thousand		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 Transfers and Grants										
National Government:		55	-	=	15	15	15	434	-	-
PIMS		-	-	-	15	15	15	-	-	-
Finance Management		55	-	20	-	- }	r _	02	_	-
Municipal Infrastructure Grant (MIG)		-	-	-	-	-)	_	:=	_	-
MSIG		-		. .	-	-)	<i>-</i>	434	-	-
Other capital transfers/grants [insert desc]		=	-	-	-	- }	, _	-	-	-
Provincial Government:		_	113		_					
NEAR		-	113	-	57	-	_	-	-	-
District Municipality:		-	-		-	-	-	-	120	_
[insert description]		-		-	-	-	_	_		
Other grant providers:			350		_		_			
EPWP		_	350	=	-	- (-	-	=	-
B Municipalities			-	2	-	-		-	-	=
Total Capital Transfers and Grants	5	55	463	2.0	15	15	15	434	-	-

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 31 MBRR Table A7 - Budget cash flow statement

Description	Ref	2010/11	2011/12	2012/13		Current Ye	ear 2013/14			ledium Term R Inditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
K diousalid		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	+2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES									100000000000000000000000000000000000000		
Receipts											
Ralepayers and other		2 908	831	2 479	16 314	17 164	17 164	17 164	10 485	2 864	3 678
Government - operating	1	36 583	33 186	36 450	60 768	57 901	57 901	57 901	78 204	77 749	40 900
Government - capital	1	55	=	-	645	15	15	15	434	-	_
Interest		3 609	3 316	3 066	1 450	1 450	1 450	1 450	1 950	1 564	1 268
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(51 156)	(37 871)	(43 088)	(71 095)	(61 570)	(61 570)	(61 570)	(92 087)	(89 310)	(54 308)
Finance charges		(146)	(31)	(31)	=	- 1		-	(1 492)		
Transfers and Grants	1	121	-	-	(10 975)	(10 056)	(10 056)	(10 056)	(4 500)	_	_
NET CASH FROM/(USED) OPERATING ACTIVIT	IES	(8 146)	(568)	(1 125)	(2 893)	4 904	4 904	4 904	(7 005)	(8 706)	(10 119)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		12	=	_	-	400	400	400	-	-	-
Decrease (increase) in non-current debtors		:=	-	-	-	-	-			-	-
Decrease (increase) other non-current receivable	s		-		-	-	_	-	-	-	_
Decrease (increase) in non-current investments	1	12	-		-	-	-		_	_	_
Payments											
Capital assets		(1 190)	(662)	(1 693)	(3 400)	(5 147)	(5 147)	(5 147)	(1 154)	(159)	-
NET CASH FROM/(USED) INVESTING ACTIVITI	S	(1 190)	(662)	(1 693)	(3 400)	(4 747)	(4 747)	(4 747)	(1 154)	(159)	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts				20 12 12 13 14 15 16 16 16 16 16 16 16 16 16 16 16 16 16							
Short term loans			12	138	-	-	· -			(=	-
Borrowing long term/refnancing		2.44	-	-	_	-	_	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	r _	-	-
Payments											
Repayment of borrowing		(4 200)	(35)	(62)	-	(43)	(43)	(43)	(60)	(30)	(18)
NET CASH FROM/(USED) FINANCING ACTIVIT	ES	(4 200)	(22)	76	-	(43)	(43)	(43)	(60)	(30)	(18)
NET INCREASE/ (DECREASE) IN CASH HELD		(13 537)	(1 252)	(2 742)	(6 293)	114	114	114	(8 219)	(8 895)	(10 137)
Cash/cash equivalents at the year begin:	2	76 785	63 249	61 996	56 267	49 974	49 974	49 974	50 088	41 869	32 974
Cash/cash equivalents at the year end:	2	63 249	61 996	59 254	49 974	50 088	50 088	50 088	41 869	32 974	22 837

The above table shows that cash and cash equivalents of the municipality were significant between the 2010/11 to 2012/13 financial year moving from a positive cash balance of R63.25 million to R59.25 million with the approved 2012/13 MTREF.

In the 2014/15 forecasts, the cash and cash equivalents is expected to reduce to R 41.87 million due to shortage in revenue base.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not

appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 32 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13		Current Ye	ar 2013/14		100000000000000000000000000000000000000	ledium Term F nditure Frame	
R thousand		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										11111111	
Cash/cash equivalents at the year end	1	63 249	61 996	59 254	49 974	50 088	50 088	50 088	41 869	32 974	22 837
Other current investments > 90 days		(0)	-	(0)	-	-	-	2	0	0	
Non current assets - Investments	1	1	1	1	1	1	1	1	1	1	1
Cash and investments available:		63 250	61 998	59 255	49 975	50 089	50 089	50 089	41 870	32 975	22 838
Application of cash and Investments											
Unspent conditional transfers		11 685	4 350	3 531	_	_		_	120		-
Unspent borrowing	1	-	-	201	_				-	_	_
Statutory requirements	2	-	-	-	-		141	2		-	-
Other working capital requirements	3	1 830	7 913	10 979	2 603	3 007	3 007	3 007	1 623	1 453	889
Other provisions		3 618	2 956	3 041	3 121	1 621	1 621	1 621	1 712	1 805	1 902
Long term investments committed	4	-	1-1	= 2	-	-	(=)	74	-	-	-
Reserves to be backed by cash/investments	5	711	1773	939	2 755	3 692	3 692	3 692	308	39	_
Total Application of cash and investments:		17 844	16 991	18 489	8 480	8 320	8 320	8 320	3 642	3 296	2 791
Surplus(shortfall)		45 406	45 006	40 766	41 495	41 769	41 769	41 769	38 228	29 679	20 048

From the above table it can be seen that the cash and investments available total R41.87 million in the 2014/15 financial year and significantly decreases to R32.98 million by 2015/16, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued. During the 2013/14 financial year the municipality was required to supply National Treasury with a detailed analysis of the unspent grants as well as an action plan of spending the grants.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. For the purpose of the cash backed reserves and accumulated surplus reconciliation a provision equivalent to one month's operational expenditure has been provided for. It needs to be noted that although this can be considered prudent, the desired cash levels should be 60 days to ensure continued liquidity of the municipality.
- Most reserve fund cash-backing is discretionary in nature, but the reserve funds are not available to support a budget unless they are cash-backed. The reserve funds are fully cash-backed. The level of cash-backing is directly informed by the municipality's cash backing policy.

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.

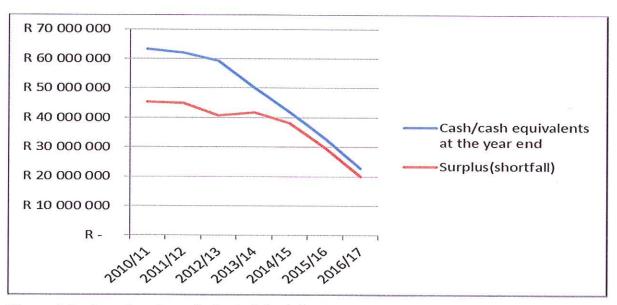


Figure 8 Cash and cash equivalents / Cash backed reserves and accumulated funds

2.6.5 Funding compliance measurement

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

Table 33 MBRR SA10 - Funding compliance measurement

Description	MEMA	Ref	2010/11	2011/12	2012/13		Current Ye	ar 2013/14		Charles Services	edium Term R nditure Frame	
2	section		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
unding measures									200 000 0000000000000000000000000000000			
Cash/cash equivalents at the year end - R'000	18(1)b	1	63 249	61 996	59 254	49 974	50 088	50 088	50 088	41 869	32 974	22 837
Cash + investments at the yr end less applications - R'000	18(1)b	2	45 406	45 006	40 766	41 495	41 769	41 769	41 769	38 228	29 679	20 048
Cash year end/monthly employee/supplier payments	18(1)b	3	26.9	21.8	18.6	8.7	9.0	9.0	9.0	5.8	4.9	5.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(1 877)	(3 023)	(7 968)	(10 787)	(8 906)	(8 906)	(8 906)	(8 520)	(10 832)	(13 174
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(106.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	73.6%	27.9%	20.4%	100.0%	105 2%	105.2%	105.2%	136.0%	99.3%	121.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	18.5%	233.0%	253.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	193.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10	100		AMERICA		2012			109.7%	100.0%	101.7%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(25.5%)	(21.7%)	5.7%	(45.9%)	0.0%	0.0%	5.6%	5.4%	5.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	26.6%	4.6%	10.4%	12.0%	12.8%	12.8%	10.5%	11.4%	15.7%	25.2%
Asset renew al % of capital budget	20(1)(vi)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14.3%	15.1%	0.0%

2.6.5.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2014/15 MTREF shows R41.68 million, R32.98 million and R22.84 million for each respective financial year.

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 16, on page 23. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.3 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2014/15 MTREF the indicative outcome is a deficit of R8.52 million, R10.83 million and R13.17 million.

2.6.5.4 Transfers/grants revenue as a percentage of Government transfers/grants available. The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Namakwa District Municipality has budgeted for all transfers.

2.6.5.5 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 47 MBRR SA34C on page 69.

2.6.5.6 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table 46 MBRR SA34b on page 68.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 34 MBRR SA19 - Expenditure on transfers and grant programmes

Description	Ref	2010/11	2011/12	2012/13	Cui	rrent Year 2013	114	90075555	ledium Term R Inditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited	Original	Adjusted	Full Year	Budget Year		Budget Yea
EXPENDITURE:	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
Operating expenditure of Transfers and Grants										
National Government:		30 985	30 006	33 067	32 973	32 543	32 543	33 785	37 527	38 202
Local Government Equitable Share		29 290	27 521	30 116	30 848	30 848	30 848	32 035	32 934	33 21
Finance Management		945	1 312	1 326	1 250	1 220	1 220	1 250	1 250	1 30
Municipal Systems Improvement PIMS		750	71	450	875	475	475	500	967	1 01
Municipal Infrastructure Grant		#3°	1 102	1 175	_	- 1	-	-	_	
monopol micoscolo ordin		-	-	_		_	, _	_	_	_
Rural road asset management		-	=		-	-	_	-	2 376	2 66
Provincial Government: NEAR		1 027	3 354	2 660	10 564	10 184	10 184	40 309	40 140	3 39
Fire Equipment		127	371	19	690	490	490	315	350	35
Health Inspector Subsidy		-	1 959	2 000	2 300	2 300	2 300	2 429	2 560	2 69
Civil Defence Subsidy		900	584	601	471	291	291	315	230	35
IDP/LDO		# 1	10	40	362	362	362	250	-	_
Sport Development		7-		-	-	- 1	_	=	:=	-
SA Projects Clinic Sanitation		_	_	-	-	- [, -	17.1 1881	1.77	77
Agricultural and Fisheries		_	429	-	6 741	6 741	6 741	37 000	37 000	r -
District Municipality:		<u>-</u>	-	-	_	-	_	_	-	-
[insert description]		-	=	-	-	-	-	-	-	-
		YE	=		=	-				
Other grant providers:		7 654	1 117	1 643	17 231	13 735	13 735	6 530	2	_
SETA		7 654	-	1 137	1 000	1 000	1 000	1 000	-	-
Other		0 =	589	171 335	300 1 431	300 1 435	300 1 435	360 670	_	
Khotso Pula Nala		-	-	-	7 500	7 500	7 500	4 500	7 _	, _
CETA		-	-	~	7 000	3 500	3 500	r -	r -	<i>r</i> _
Sakrivier Brug		742	504	.	-	- }	-	-		-
Kamiesberg Special Fund		-	23	(£)	21	- }			<u> </u>	*
Richtersveld Special Fund Total operating expenditure of Transfers and G	rant	39 666	34 477	37 370	60 768	56 461	56 461	80 624	77 667	41 600
Capital expenditure of Transfers and Grants	i ent	33 000	34411	37 370	00 100	30 401	30 401	00 024	11 001	41 600
National Government:		_	5 624		45	445	***	10.1		
PIMS		-	- 0	82	15	445 15	445 15	434	-	-
Finance Management		-	-	-	=	30	30	-	-	-
MIG		72	5 624	-	8	400	400	=	-	-
MSIG		~	-	82	<u> </u>	- [-	434	-	-
Other capital transfers/grants [insert desc]		-	-	_	_	-	-	1	-	_
Provincial Government:		-	-	32	630	1 010	1 010	400	120	-
Civil Defence Subsidy		-	-	32	630	1 010	1 010	400	120	-
District Municipality:		-	-	-	-	-	-	-	_	_
[insert description]		-	E 1			-			-	
Other grant providers:		-	-	-	_	-	_	13	_	_
EPWP		-	-	-	-		-	-		
B Municipalities	10	(- 7		-	-	1.100		13	-	
otal capital expenditure of Transfers and Gran	\vdash	-	5 624	114	645	1 455	1 455	847	120	
OTAL EXPENDITURE OF TRANSFERS AND G	RAN	39 666	40 100	37 484	61 413	57 916	57 916	81 471	77 787	41 600

Table 35 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Cu	rrent Year 2013	3/14		ledium Term R nditure Frame	
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
Operating transfers and grants:	1,3				J	3		2011110	-12010110	12 2010/17
National Government:										
Balance unspent at beginning of the year		848	5 624	-		-	-	-		_
Current y ear receipts		36 227	24 868	24 482	32 973	32 543	32 543	33 785	37 527	38 202
Conditions met - transferred to revenue		30 842	30 491	24 482	32 973	32 543	32 543	33 785	37 527	38 202
Conditions still to be met - transferred to liabilities		6 233	-	-	-	-	-	_		-
Provincial Government:										
Balance unspent at beginning of the year		-	10	-	-	-	-	-	-	
Current y ear receipts		1 027	955	2 647	10 564	10 184	10 184	40 309	40 140	3 398
Conditions met - transferred to revenue		1 027	965	2 647	10 564	10 184	10 184	40 309	40 140	3 398
Conditions still to be met - transferred to liabilities		-	-		-	-	_		-	-
District Municipality:										
Balance unspent at beginning of the year		-		, 12	21	-	_	-	-	
Current year receipts		- 1	-	2=	-	_		72	40	_
Conditions met - transferred to revenue		-		-	-	-		_	_	
Conditions still to be met - transferred to liabilities		-	-		-	-	_	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	2 220	1 683	-		_	72	_	
Current year receipts		7 654	-	-	17 231	13 735	13 735	6 530		-
Conditions met - transferred to revenue		7 654	2 220	1 683	17 231	13 735	13 735	6 530	_	-
Conditions still to be met - transferred to liabilities		-	_		-	-	-	-	-	-
Total operating transfers and grants revenue		39 523	33 677	28 812	60 768	56 461	56 461	80 624	77 667	41 600
Total operating transfers and grants • CTBM	2	6 233	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:	1,0	1								
Balance unspent at beginning of the year		445	95							
Current year receipts		64	- 4	-	- 45	-	-	-	-	_
Conditions met - transferred to revenue		64	4	-	15 15	445 445	445	434	-	-
Conditions still to be met - transferred to liabilities		445	4				445	434	-	-
Provincial Government:		443	-	-	-	-	-	-		-
Balance unspent at beginning of the year			105	4.19						
Current year receipts		-	100	32	630	4 040	4.040	- 100	-	-
Conditions met - transferred to revenue			105	32	630	1 010	1 010	400	120	÷
Conditions still to be met - transferred to liabilities			- 103		20.5	1 010	1 010	400	120	
District Municipality:		-	T	-	-	-	-	-	-	-
Balance unspent at beginning of the year										
Current year receipts		-	_	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-			-			
Conditions still to be met - transferred to liabilities			-	-	U.E.	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Balance unspent at beginning of the year			5							
Current year receipts				- 11	-	-	-	- 40	-	
Conditions met - transferred to revenue	1		- 5	11	-	-		13	177	-
Conditions still to be met - transferred to liabilities		-	9		-			13	-	-
	_			-	-	- 4.65	-		-	
Total capital transfers and grants revenue		64	115	44	645	1 455	1 455	847	120	-
Total capital transfers and grants - CTBM	2	445	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		39 587	33 791	28 855	61 413	57 916	57 916	81 471	77 787	41 600

2.8 Councillor and employee benefits

Table 36 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Cu	rrent Year 2013	8/14	TOTAL PROPERTY.	ledium Term R nditure Frame	
B. (1		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
	1	Α	В	С	D	E	F	G	Н	
Councillors (Political Office Bearers plus Oth	er)									
Basic Salaries and Wages	T	1 425	1 792	1 849	1 961	2 016	2 016	2 155	2 273	2 399
Pension and UIF Contributions		3	744	-	-	-	7 _	14	_	-
Medical Aid Contributions		-	-	-	-	_	<i>y</i> _	_		12
Motor Vehicle Allowance		-	-	-	-	_	y _		_	_
Cellphone Allowance		-	-	-	-	_	r _	- 12		
Housing Allowances			- 1	-	-	- 1	<i>y</i>	-	-	-
Other benefits and allowances		596	527	488	536	538	538	462	487	514
Sub Total - Councillors		2 024	2 318	2 337	2 497	2 554	2 554	2 616	2 760	2 912
% increase	4		14.6%	0.8%	6.8%	2.3%	-	2.5%	5.5%	5.5%
Control House of the Health of the			- 1000	0.5330	(2.232)					
Senior Managers of the Municipality	2	0.000	0.040	0.050	0.400	0.040			-	
Basic Salaries and Wages		3 090	3 042	3 053	2 182	2 212	2 212	3 212	3 386	3 568
Pension and UIF Contributions		423	424	465	400	400	400	525	553	583
Medical Aid Contributions		128	133	310	153	153	153	134	141	149
Overtime			-	=:	-	-	_	-	-	=
Performance Bonus		-	-	-	-	-	_		-	-
Motor Vehicle Allowance	3	911	911	847	544	544	544	687	724	763
Cel'phone Allowance	3	60	60	60	42	42	42	48	51	53
Housing Allow ances	3	50	50	80	37	37	37	37	39	42
Other benefits and allow ances	3	36	36	249	237	243	243	311	328	346
Payments in lieu of leave		-	-	51	-	-		-		-
Long service awards		-	-	66	15	15	15	-	-	_
Post-retirement benefit obligations	6	7.0	-	-		-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 698	4 656	5 180	3 610	3 646	3 646	4 954	5 222	5 504
% increase	4		(0.9%)	11.3%	(30.3%)	1.0%	-	35.9%	5.4%	5.4%
Other Municipal Staff					11					
Basic Salaries and Wages		1 662	11 025	12 976	17 310	17 594	17 594	20 622	19 316	19 790
Pension and UIF Contributions		(1 005)	8 406	476	2 632	2 566	2 566	2 302	2 426	2 557
Medical Aid Contributions		(1 300)	8 115	317	2 330	2 523	2 523	1 426	1 503	1 584
Overtime		(1 428)	7 983	280	242	311	311	250	263	277
Performance Bonus		-	-	-	-	-	, _	_	r	,
Motor Vehicle Allowance	3	1 180	1 180	670	4 519	5 369	5 369	2 597	2 738	2 886
Celiphone Allowance	3	-	-	-	(2)	(4)	(4)		263	277
Housing Allowances	3	(5 140)	8 033	292	620	590	590	639	673	710
Other benefits and allowances	3	(5 090)	7 983	720	1 096	959	959	985	1 038	1 094
Payments in lieu of leave		-	-	28	_	_	r _	-	- 000	- 001
Long service awards		_	_	67	162	164	164	146	154	162
Post-retirement benefit obligations	6	_	_	210	210	210	210	336	354	373
Sub Total - Other Municipal Staff	1	(11 120)	52 725	16 036	29 119	30 283	30 283	29 552	28 728	29 711
% increase	4	()	(574.1%)	(69.6%)	81.6%	4.0%	50 203	(2.4%)	(2.8%)	3.4%
	Ш		88	10. 10.						
otal Parent Municipality		(4 399)	59 700	23 553	35 225	36 482	36 482	37 122	36 710	38 127

Table 37 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		NO.		1.				2.
Councillors	3							
Speaker	4		393 251	-	_	STATEMENT AND ADDRESS OF		393 251
Chief Whip			_		_			-
Executive Mayor			715 106		_			715 106
Deputy Executive Mayor			_	220	823			-
Executive Committee			206 985	_	68 997			275 982
Total for all other councillors			839 614	_	392 505			1 232 119
Total Councillors	8	-	2 154 957	-	461 501		5400440000000000	2 616 458
Senior Managers of the Municipality	5							
Municipal Manager (MM)			900 000	215 065	163 907	75 000		1 353 972
Chief Finance Officer			636 000	136 683	150 326			969 009
Director: Corporate Services			594 843		144 264			855 788
Director: Economic Development, Tourism and Projects			523 244	136 123	154 671	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		855 788
Director: Office of the Municipal Manager			558 000	156 239	158 813			919 552
	ı	l						
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	2:-2	5 367 045	727 042	1 233 482	243 000		7 570 568

Table 38 MBRR SA24 – summary of personnel numbers

Summary of Personnel Numbers	Ref		2012/13		Cui	rrent Year 201	3/14	Bu	dget Year 201	4/15
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		15	2	13	15	2	13	15	2	13
Board Members of municipal entities	4	-	-	-			,		177.	:=
Municipal employees	5									
Municipal Manager and Senior Managers	3	2	:-	2	4	3	1	4	3	
Other Managers	7	7	7		4	4	-	4	4	-
Professional's		20	16	3	4	4	-	4	4	
Finance		2	2	-	2	2	()	2	2	-
Spatial/town planning		20	62	-	=	4	÷.	_	_	
Information Technology		2		_	2	2	- 2	2	2	-
Roads			-	-	_		_ =	-	-	-
Electricity			-	-		-	_			8-
Water		-	-	-	_	_	-	-	-	-
Sanitation		_	_	_	_	_	_		-	
Refuse		-	-		2	_		_	_	_
Other		18	14	3			~~~			7
Technicians		9	3	2	9	9	_	9	9	7 _
Finance			_	-	2	2	-	2	2	-
SpatiaVtown planning		_	_	-51	-		_		- 1	_
Information Technology		2	1	1	2	2	-	2	2	_
Roads		_	12		_		_			_
Electricity		-	_		_	_	2	-		-
Water		-	_	-	_	_	_	200	_	_
Sanitation		-	_		_	_	_	_		-
Refuse		2	_	_	_	_	_	_	_	_
Other		7	2	1	5	5	2	5	5	_
Clerks (Clerical and administrative)		44	28	10	48	28	20	48	28	2
Service and sales workers		5	4	1	5	4	1	5	4	
Skilled agricultural and fishery workers		-	_		_		- 1	-		122
Craft and related trades		-	_	-	_		_			
Plant and Machine Operators		2	_	_	_		_	_	_	_
Elementary Occupations		4	3	1	4	3	1	4	3	_
OTAL PERSONNEL NUMBERS	9	106	63	32	93	57	36	93	57	3

2.9 Monthly targets for revenue, expenditure and cash flow

Table 39 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Ref						Budget Ye	Budget Year 2014/15						Medium Tern	Medium Term Revenue and Expenditure Framework	I Expenditure
R thousand	J.	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source																
Property rates		É	Ē.	ı	Ě	Į,	L	ı	ı	f	1	1	Î	î	1	1
Property rates - penalties & collection charges		ı	L	ı	Ĩ	į	ı	ſ	1	1	1	ī	Ĭ	ì	1	1
Service charges - electricity revenue		ı	Ė	L	ř	1	ı	1	1	1	1	1	Ī	ì	1	1
Service charges - water revenue		1	1	ı	Ĩ	ı	1	1	1	ī	1	1	ì	1	1	
Service charges - sanitation revenue		1	1	Ī	Ĩ	1	1	1	1	1	î	1	1	ì	ı	1
Service charges - refuse revenue		ı	1	1	1	1	1	1	1	1	1	Ä	ij	ā	1	1
Service charges - other		1	ı	1	J	1	ij	1	1	1	Î	ű	J	ì	1	1
Rental of facilities and equipment		62	62	62	. 62	. 62	62	₹ 62	62	59		F 62	62	747	787	830
Interest earned - ex temal inv estments		163	163	163	163	163	163	163	163	163	163	163	163	1 950	1 564	1 268
Interest earned - outstanding debtors		ω	00	00	00	00	œ	00	00	00		00	œ	100	105	111
Div idends received		1	1	1	J	1	1	1	1	1	1	1	1	ı	ı	ı
Fines		0	0	0	0	0	0	0	0		0	0	0	ĸ	ν.	ω.
Licences and permits		1	4	î	Į.		1	1	1	' '	1	, ,	, I	, ,	, ,	3
Agency services		534	23	234	534	531	531	534	234	534	234	F34	123	025.3	1 473	1 550
Transfers recognised - operational		13 942	4 135	4 135 7	4 135	16 371	4 135	4 135	4 135 7	13 047		7 135	000 0	90.694	732 77	44 600
Other revenue		40	3 5	000	200	100	200	2 5	3 5	745.01		1 2	2 209	400 00	1 00/	4 90
Carine on disposal of DDH		? 1	}	}	4	7	3	3	₹	04	04	9	04	483	LLC	855
								-	-	-	1	-	-	1	1	1
lotal Revenue (excluding capital transfers and conf		14 747	4 940	4 940	4 940	17 176	4 940	4 940	4 940	14 747	4 940	4 940	4 094	90 283	82 113	45 906
Expenditure By Type																
Employ ee related costs	20	2 752	2 752	2 752	2752	4 061	2 752	2752	2752	2 752			2 922	34 506	33 953	35 220
Remuneration of councillors		218	218	218	218	218	218	218	218	218	218	218	218	2 616	2 758	2 907
Debt impairment		L	i	1	E	į.	1	1	1	1			; 1	1	1	1
Depreciation & asset impairment		170	170	170	170	170	170	170	170	170	170	170	170	2.040	2 150	2 150
Finance charges		124	124	124	124	124	124	124	124	124	124	124	124	1 492	1 572	1 657
Bulk purchases		ı	1	ı	1	1	1	1	1	1		! !	į		5 1	
Other materials		1	,	1	1	,	1	1	1	1		1 9	1 0		1 8	ı
Contracted services		3 075	3 075	3 075	3 075	3.075	3075	3075	3 075	2075	2075	2 075	3 0 7 5	V00 3C	25 457	1
Transfers and grants		375	375	375	375	375	375	375	375	375	375	275	375	16000	124 65	1
Other ex penditure		1 467	1 467	1 467	1 467	1 467	1 467	1 467	1 467	1 467	1 467	27.5	4 467	4 500	1 17	1 2 4 4
Loss on disposal of PPE		1	1		į 1	<u> </u>	2 1	2 1	} 1	-	<u> </u>	<u> </u>	P 1	700	011 1	= 1
Total Expenditure		8 181	8 181	8 181	8 181	9 489	8 181	8 181	8 181	8 181	8 181	8 181	8 351	99 620	93 065	59 081
Surplus/(Deficit)		6.566	(3 241)	(3 241)	(3 241)	7 686	(3 244)	(13 241)	(3.244)	9 566	12 244)	12 2441	173671	10.2671	(40.052)	(A7 47A)
Transfers recognised - capital		3.4	34		NE.	75	34	34	34	9000	100	1000	(107 1)	(200)	120	21
Contributions recognised - capital		5 1	5 1	5 1	5 1	5 1	5 1	5	5	5	5	\$	400	/‡0	R	1
Contributed assets		1	1	1	1	1	1			1		1 1	1 1	I I	ı	1
Surplus/(Deficit) after capital transfers &		ŀ							101.000.000							
contributions		009 9	(3 206)	(3 206)	(3 206)	7 721	(3 206)	(3 206)	(3 206)	9 9	(3 206)	(3 206)	(3 789)	(8 220)	(10 832)	(13 174)
Taxation		Ţ	1	1		T.	1	ľ	ľ	T.	1	1	ľ	ı	ī	I
Attributable to minorities		í	ı	ı	1	1	I.	E	Î	ŗ	ı	I	1	1	1	1
Share of surplus/ (deficit) of associate		ı	1	1	1	1	Ĩ	î	i	1	1	1	1	1	1	ľ
Surplus/(Deficit)		009 9	(3 206)	(3 206)	(3 206)	7 721	(3 206)	(3 206)	(3 206)	9 600	(3 206)	(3 206)	(3 789)	(8 520)	(10 832)	(13 174)
hand and a		333	1/222 21		100001		lang al	inay of	(10070)	200	logo ol	100201	(core)	(0 350)	711	037

09

Table 40 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref						Budget Year 2014/15	ar 2014/15						Medium Tern	Medium Term Revenue and Expenditure Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year
Revenue by Vote																
Vote 1 - Municipal Manager		662	4 662	799	199	4 662	799	799	4 262	799	799	262	799	9 286	3 125	3 269
Vote 2 - Manager: Corporate Services		1 352	₹ 103 ×	103	103	1352	103	103	103	1352	103	103	103	4 981	4 800	4 268
Vote 3 - Manager: Economic Development		3 593	3 593 7	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	43 121	40 343	3 685
Vote 4 - Manager: Environmental Health		53	53	23	83	2 481	. 23	83	53	23	53	83	23	3 059	3 260	3 398
Vote 5 - Manager: Finance		8 949	392	392	392	8 949	392	392	392	8 949	392	392	392	30 374	30 705	31 286
Vote 6 - Manager: Roads		<u></u>	-	_	~	-	-	-	-	-	-		~	00	1	ļ
Total Revenue by Vote		14 747	4 940	4 940	4 940	17 176	4 940	4 940	4 940	14 747	4 940	4 940	4 940	91 129	82 233	45 906
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		1910	1 910	1 910	1910	2 129	1910	1 910	1910	1910	1 910	1910	1 933	23 160	17 443	18 353
Vote 2 - Manager: Corporate Services		872	872	872	872	1101	872	872	872	872	872	872	872	10 694	10 863	11 402
Vote 3 - Manager: Economic Development		4 122	4 122 7	4 122 1	4 122	4 433	4 122	4 122	4 122 7	4 122	4 122	4 122	4 269	49 924	47 655	11 380
Vote 4 - Manager: Environmental Health		749	4 249	749	749	1113	749	749	749	749	749	749	749	9 354	10 317	10 827
Vote 5 - Manager: Finance		452	452 7	452	452	639	452	452	452 7	452	452	452	452	5 605	5 835	6 115
Vote 6 - Manager: Roads		9/ 1/9	7 76	192	92	92	9/	192	92	9/	9/	97 7	9/	912	953	1 004
Total Expenditure by Vote		8 181	8 181	8 181	8 181	9 489	8 181	8 181	8 181	8 181	8 181	8 181	8 351	99 620	93 065	59 081
Surplus/(Deficit) before assoc.		992 9	(3 241)	(3 241)	(3 241)	7 686	(3 241)	(3 241)	(3 241)	992 9	(3 241)	(3 241)	(3 411)	(8 520)	(10 832)	(13 174)
Taxation		Î:	ì	1	1	I.	1	ï	1	1	ì	1	1	ì	ı	1
Attributable to minorities		î	1	1	1	1	1	1	1	1	1	T	ľ	1	E	I
Share of surplus/ (deficit) of associate		Î	J	1	1	3	1	ì	1	1	ı	L	Ľ,	ı	ı	Ĭ
Surplus/(Deficit)	-	992 9	(3 241)	(3 241)	(3 241)	7 686	(3 241)	(3 241)	(3 241)	992 9	(3 241)	(3 241)	(3 411)	(8 520)	(10 832)	(13 174)

Table 41 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

	į.						Budget Year 2014/15	GI #107 JB						Framework	Framework	
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year	Budget Year
Revenue - Standard	_															2000
Governance and administration	_	11 100	1 293	1 293	1 293	11 100	1 293	1 293	1 293	11 100	1 293	1 293	1 293	44 941	38 630	38 82
Executive and council		799		799	799		799	799	799	799	799	799	799	9 286	3 125	3 269
Sudger and reasony onice		0 040			392		385	392	392	8 949	392	392	392	30 374	30 705	31 28
Corporate services		1 352	103		103	1 352	103	103	103	1 352	103	103	103	4 981	4 800	4 268
Community and public safety		R			23		53	23	23	53	53	53	S	3 059	3 260	3 39
Community and social services		L	i.	ı	Ĺ		ı	1	į	1	ì	1	ì	2 429	2 560	2 69
Sport and recreation		1		1	ı		ı	1	1	1	ľ	Ĺ	I	1	1	Ţ
Public safety		53		53	53	53	53	53	53	53	53	53	53	630	700	700
Housing		L	1	Î	1		1	1	1	1	1	1	į	Î)	1
Health		1		1	J		1	ſ	1	Ĺ	Ī.	î	I	Ť	1	1
Economic and environmental services		3 594	3 594	3 594	3 594	3 594	3 594	3 594	3 594	3 594	3 594	3 594	3 594	43 129	40 343	3 68
Planning and dev elopment		3 593			3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	43 121	40 343	3 685
Road transport		-	F-	•	*	-	~	٠	٠	٢	-	•		80	1	1
Environmental protection		1	1	Î	1	1	1	1	1	1	1	ı	I)	Û	1	1
Trading services		Ē	Ĭ	ĩ	1	ı	Ĭ	1	1	ī	1	1	1	1	1	1
Electricity		1	1	Î	F	Ľ	I.	E	Ü	Ĺ	1	į	1	1	Ī	ű
Water		1	1	ĵ	1	1	1	1	1	1	1	1	ı	Î	ı	I
Waste water management		1	ï	1	1	ı	1	1	1	1	ĭ	J	1	1	1	1
Waste management		1	1	Į,	J.	T.	1	ı	ï	ľ	Î	ļ	ı	Ĭ	ı	I
Other	_	1	1	1	1	1	1	1	1	ı	Î	I.	ı	I	1	I
Total Revenue - Standard		14 747	4 940	4 940	4 940	17 176	4 940	4 940	4 940	14 747	4 940	4 940	4 940	91 129	82 233	45 906
Expenditure - Standard		3 233	3 233	۰	000	000 6	0000	0000	000 0	000 0	000	6				
Tourist of the Country of		2 200	2 200	2000	2 223	0000	2 233	2 233	2 233	2 233	5 233	3 233	3 25/	39 459	34 141	35 87
Budget and footing office		0 0 0	0.6	- h	1910	621.7	0181	0181	0181	0161	1 910	1910	1 933	23 160	17 443	18 35
Corporato services		872	872	872	872	1 101	432	455	432	452	264	452	452	209 2	5 835	6 115
Community and public safety		749	67/2	749	749	1 113	7/10	270	270	770	270	2/0	710	10 094	10 000	11 40
Community and social sorvices		37.0		270	641	2111	641	641	647	647	647	149	149	9 354	10 317	10 82
Sport and recognition		2/5	2/6	7/6	2/2	ccc	312	312	372	3/2	372	3/2	372	4 643	4 893	5 15
Sport and recreation		1 6	- 020	1 020	1 020	1 1	1 10	1 00	1 8	1 (1	1	1	1	t :	1
Toler of the control		710	210	216	312	700	3/2	3/2	3/2	3/2	3/2	372	372	4 646	5 354	5 598
2		1 4	, u	1	1	1 0	1 "	, ,	1 "	1		, '	1 '	1 8	1 1	1 1
Footomic and environmental services		7 041	25.	7 044	2000	7 204	0 77	0 70	9	9	9	9	9 5	99	0/	73
Digning and douglosmont		150 6		1000	1000	4 200	1404	4 041	4 041	4 041	4 041	4 041	4 188	48 879	46 544	10 211
Road franchort		2 363		2 302	2 303	202 4	32 200	2965	3 365	3 965	3 965	3,965	4 112	47 967	45 591	9 207
Environmental protection		2	2	2	0	0	0,	0/	0/	0)	0)	9	9/	312	953	1 00
Trading sortions			1 19	ı	1	i	ı	t	1	ı	1	1	1	1	1	1
200 S 200 E						E F	1	E	1	ı	ŀ	1	Ĭ	I	1	1
Water			ı	1	1	1	ı	t	1	ı	l	I i	ľ.	I.	t	ı
Waste w stern management						i	ı	ı	ı	ı	1	!)	1	1	1
Wasto management			l l			l :	1	ľ	ı	ı	1	ı	1	1	1	1
Other		157	157	157	157	7.00	157	1 5	1 6	1 1 1	107	127	ıÇ	1 00	1 0	1 1
Total Expenditure - Standard		8 181	2 181	0 101	0 101	0 400	0 404	0 404	0 404	2000	2000	101.0	200	000	7 004	7 7
oral Experiorate - Stallagla		101 0	0 101	8 181	8 181	9 489	181.8	181 8	8 181	8 181	8 181	8 181	8 351	99 620	93 065	59 081
Surplus/(Deficit) before assoc.		995 9	(3 241)	(3 241)	(3 241)	7 686	(3 241)	(3 241)	(3 241)	995 9	(3 241)	(3 241)	(3 411)	(8 520)	(10 832)	(13 174)
Share of surplus/ (deficit) of associate		1	t	1	1	1	1	1	ì	1		1	1	1	1	1
Surplus/(Deficit)	-	6 566	(3 241)	(3 241)	(3 241)	7 686	(3 241)	(3 244)	(12 0.44)	333 3	(20.00)	1000	100	1002.07		

Table 42 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	Ref						Budget Yo	Budget Year 2014/15						Medium Tern	Medium Term Revenue and Expenditure Framework	d Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated	-															
Vote 1 - Municipal Manager		1	1	ĩ	î	Ţ	91	1	1	j	1	1	Ť	ī	ı	Į.
Vote 2 - Manager: Corporate Services		1	1	ı	Î	L	t	t)	1	1	i	1	Ĩ	î	Ĩ	ļ
Vote 3 - Manager: Economic Development		ſ	Ĩ	i	Ĭ	Ţ	1	1	1	1	Ĭ	1	ì	1	1	1
Vote 4 - Manager: Environmental Health		73	Ü	1	Ť		1	1	ı	I	1	1	Ĭ	1	ı	I
Vote 5 - Manager: Finance		ı	L	ì	Ĩ	Ĭ	1	1	1	1	1	1	1	Î	.1	J
Vote 6 - Manager: Roads		1	ı	î	1	1	1	1	1	1	í	1	i,	ı	ı	ı
Vote 7 - [NAME OF VOTE 7]		T.	ı	Ĕ	ı	1	L	ı	1	1	1	1	Ī	1	1	ı
Vote 8 - [NAME OF VOTE 8]		1	1	1	ĵ	1	1	1	1	1	1	1	1	1	E.	E
Vote 9 - [NAME OF VOTE 9]		1	1	ſ	ı	I	E	ı	1	1	ī	1	Ţ	ì	1	1
Vote 10 - [NAME OF VOTE 10]		1	1	1	1	1	j	1	1	1	1	1	.1	1	ſ	ı
Vote 11 - [NAME OF VOTE 11]		1	1	Î	1	T)	F,	ſ	ľ	1	1	Î	1	Î	1	7
Vote 12 - [NAME OF VOTE 12]		1	1	ĩ	Ţ	1	j	1	İ	i	i	î	1	1	1	ı
Vote 13 - [NAME OF VOTE 13]		1	1	ľ	1	t)	ı	1	1	Ĭ	ı	i	1	1	1	3
Vote 14 - [NAME OF VOTE 14]		1	1	ı	Ĭ	1	1	1	ì	1	1	i	1	i	1	1
Vote 15 - [NAME OF VOTE 15]		1	1	1	1	1	1	1	1	1	1	1	1	1	ı	ī
Capital multi-year expenditure sub-total	7	Ĕ	ī	į	1	ī	1	1	1	1	ì	į	1	1	1	1
Single-year expenditure to be appropriated																
Vote 1 - Municipal Manager		Ĭ.	35	I.	-15	43	1	1	1	1	ī	Ţ	1	78	1	11
Vote 2 - Manager: Corporate Services		1	10	34	120	1	1	1	1	1	ı	ı	~	165	ı	ı
Vote 3 - Manager: Economic Development		30	ιΩ	E	200	T)	E	i	901	100	Ĭ	28	4	467	1	ð
Vote 4 - Manager: Environmental Health		100	i	45	1	150	1	1	1	150	T	1	1	445	159	£
Vote 5 - Manager: Finance		1	1	1	1		i.	ı	1	ı	1	1	1	Ĭ	1	1
Vote 6 - Manager: Roads		1	ı	1	1	ī	1	1	1	ı	1	3	1	1	1	τ
Vote 7 - [NAME OF VOTE 7]		1	J	1	1	E	1	Ĭ	Ĕ	Ê	1	1	1	1	1	1
Vote 8 - [NAME OF VOTE 8]		î	!	1	1	1	1	1	1	Î	į	1	1	1	1	ı
Vote 9 - [NAME OF VOTE 9]		1	1	1	1	1	1	ı	Ė	Ĺ	Į,	ı	1	ı	ī	1
Vote 10 - [NAME OF VOTE 10]		Ī	1	ı	Ţ	£	1	1	Î	î	1	1	1	J	1	1
Vote 11 - [NAME OF VOTE 11]		ī	1	31	1	1	1	1	1	1	I,	Ĺ	1	Į.	Ī	1
Vote 12 - [NAME OF VOTE 12]		Î	t	ľ	1	t	ï	Ĩ	Ĭ	Ì	1	1	1	1	j	1
Vote 13 - [NAME OF VOTE 13]		ì	,	1	1	1	1	1	1	t	ı	ı	I	į,	Î	ı
Vote 14 - [NAME OF VOTE 14]		ľ	ľ	ı	ı	ı	1	1	1	1	1	1	ī	1	1	j
Vote 15 - [NAME OF VOTE 15]		ì	1	1	•	1	ì	1	1		1	/1	ſ	I	I	ı
Capital single-year expenditure sub-total	2	130	20	79	320	193	1	ı	100	250	I	28	4	1 154	159	I
Total Capital Expenditure	2	130	20	79	320	193	1	1	100	250	1	28	4	1154	450	

Table 43 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

Description	Ref						Budget Ye	Budget Year 2014/15						Medium Term Revenue and Expenditure Framework	n Revenue an Framework	d Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard Governance and administration	-	8	20	20	50	20	20	20	20	02	20	5	000	EPC	'	
Ex ecutive and council		7		7	7	7	7	7	7	7	7	7	9 6	78	1	1
Budget and treasury office		1	1	1	1	35	1	ı	ľ	ı	1	ì	ı.	: r	1	1
Corporate services		14	14	14	14	14	14	14	14	14	14	14	14	165	ľ	1
Community and public safety		37	37	37	37	37	37	37	37	37	37	37	37	445	159	1
Community and social services		4	4	4	4	4	4	4	4	4	4	4	4	45	93	I
Sport and recreation		Ĭ	ĭ	Ĩ	1	1	1	1	1	1	1	1	į	1	1	1
Public safety		33	33	33	33	33	33	33	33	33	33	33	33	400	120	1
Housing		I.	ī	1	ı	1	1	1	1	1	1	ļ	1	1	1	1
Health		L	1	ı	ı	E	ľ	ı	ı	Ī	1	1	I	1	1	1
Economic and environmental services		39	39	జ	39	89	33	33	39	39	88	93	33	467	1	1
Planning and development		39	39	39	39	33	39	33	33	39	33	33	39	467	ı	ı
Road transport		î	î	į.	2	11	11	1	1	1	î	Ļ	L	Î	Ü	1
Env ironmental protection		1	ī	1	1	1	1	1	ì	1	1	1	1	1	1	1
Trading services		1	Ť	1	1	1	1	1	ì	ì	1	,	1	1	1	1
Electricity		ī	Î	ı	ı	1	1	1	1	ì	1	1	ij	ı	J	1
Water		Ē	ı	ı	1	1	1	ī	1	1	1	1	1	1	3	1
Waste water management		1	ı	ı	L	1	ı	Ĭ	Ē	Î		1	I	ļ	1	1
Waste management		1	1	ı	1	Ē	ii	Î.	ī	ī	ļ	1	I	Ī	1	1
Other		1	1	1	1	1	1	1	r	ī	Ļ	L	I	I,	ī	
Total Capital Expenditure - Standard	2	96	96	96	96	96	96	96	96	96	96	96	96	1 154	159	-
Funded by:																
National Government		36	38	38	36	36	36	38	36	38	36	36	36	434	1	Ē
Provincial Government		33	33	33	33	33	33	33	33	33	33	33	33	400	120	L
District Municipality		Ĭ	1	1	1	1	1	1	ì	1	1	1	1	1	1	I
Other transfers and grants			-	-	-	-	-	~	~	***	-	-	~	13	1	1
Transfers recognised - capital		71	М	74	71	74	7.	71	77	M	M	71	71	847	120	1
Public contributions & donations		ı	ľ	Ē	1	Ĭ,	1	1	Ĭ	Ť	Ĭ	1	Î	1	1	1
Borrowing		J.	ŀ	ı	ı	ı	ı	Ë	ľ	ï	ŗ	1	I	1	Ĩ	1
Internally generated funds		26	26	26	26	26	26	26	26	26	26	26	26	308	39	1
Total Capital Funding		96	96	96	96	96	96	96	96	96	96	96	96	1 154	150	

Table 44 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS						Sudget Year 2014/15	2							Framework	
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source													-		
Property rates	1	ı	ı	ť	Ė	ř	E	t	ī	t	Î	ī	1	1	1
Property rates - penalties & collection charges	1	1	1	1	1	1	1	ľ	Ē	ľ.	ľ	Ē	ſ	Î	1
Service charges - electricity revenue	ı	1	1	1	ı	i	1	Î	1	1	1	1	i,	Ē	F
Sorvice charges - water revenue	į	1	ı	ı	ī	1	1	1	1	1	î	1	1	1	1
Service charges - sanitation revenue	1	ľ.	ľ	1	ì	ı	ı	ı	ī	1	ī	1	1	1	1
Service charges - refuse revenue	1	ı	ı	1	ì	í	ī	ı	ľ	î	Ï	Ī	1	Î	1
Service charges - other	1		1	ı	1	1	ı	Ü	Î	î	ï	Ē	1	I	1
Rontal of facilities and equipment	62	62	62	62	62	62	62	62	62	62	62	62	747	787	830
Interest earned - external investments	163		163	163	163	163	163	163	163	163	163	163	1 950	1 564	1 268
Interest earned - outstanding debtors	80	80	80	80	80	ω	80	80	ω	80	80	ω	100	105	111
Dividends received	Į.	E	ľ	ř.	1	Ē	Ě	ı	Ĭ	Î	Ĩ	Ĭ	1	Ĭ	1
Fines	0	0	0	0	0	0	0	0	0	0	0	0	2	2	9
Licences and permits	1	1	The state of	1	1	î	î,	1	1	1	1	Ĺ	ľ	ľ	1
Agency services	531		531	531	531	531	531	531	531	531	531	531	6 372	1 473	1 553
Transfer receipts - operational	13 942	4	4 135	4	16 371	4 135	4 135	4 135	13 942	4 135	4 135	869	78 204	77 749	40 900
Other revenue	40	40	40	40	40	40	40	40	40	40	40	2 816	3 261	492	1 179
Cash Receipts by Source	14 747	4 940	4 940	4 940	17 176	4 940	4 940	4 940	14 747	4 940	4 940	4 450	629 06	82 176	45 846
Other Cash Flows by Source															
Transfer receipts - capital	77	77	7.1	77	77	1.2	7.1	7.1	7.1	71	71	(342)	434	Ţ	1
Contributions recognised - capital & Contributed a	ī	Ĺ	Î	Ĭ	Ĭ	Ĭ	Î	ì	î	Î	ì	Î	1	1	1
Proceeds on disposal of PPE	1	1	1	1	î	Î	ı	ı	É	ľ	ĺ	ı	ì	Į.	1
Short term loans	1	ı	ı	ı	ľ	ľ	1	Ĭ	Î	ï	Î	ì	î	1	1
Borrowing long term/retinancing	ı	1	1	1	i	1	J	T	î	i	ij	ì	Ü	ľ	ľ
Personal (herease) in consumer deposits	1	ı	1	i	ı	1	1	1	1	ı	1	ì	1	i	1
Decrease (increase) other non-current receivable		1 1	!!	1 1	1 1		1 1	1 1	1 1	1 1	I, I	ij	r	ı	ı
Decrease (increase) in non-current investments	1	1	1	1	ļ	1	J	ij				u	1	1 1	1 1
Total Cash Receipts by Source	14 817	5 011	5 011	5 011	17 246	5 011	5 011	5 011	14 817	5 011	5 011	4 108	91 073	82 176	45 846
Cash Payments by Type															
Employ eo related costs	2 752	2752	2 752	2 752	4 061	2 752	2752	2752	2 752	2 752	2752	2 922	34 506	33 953	35 220
Remuneration of councillors	218	218	218	218	218	218	218	218	218	218	218	218	2 616	2 758	2 907
Finance charges	t	t	1	1	1	1	1	1	1	1	1	1 492	1 492	2 150	2 150
Bulk purchases - Electricity	L	ť	ţ	Ļ	L	I.	Į	į	į	1	1	1	1	1	1
Bulk purchases - Water & Sower	ì	1	1	1	1	T	ı	ı	1	ľ	ı	t	Ĭ	I	T
Other materials	1		1		1	1	1	1	1	1	ľ	ı	1	ı	E
Contracted services	3 075	m	3 075	3 075	3 0 7 5	3 075	3 075	3 075	3 075	3 075	3 075	3 075	36 894	35 457	ı.
Transfers and grants - other municipalities	375	375	375		375	375	375	375	375	375	375	375	4 500	1	l k
Transfors and grants - other	1	- 1	1	- 5	ľ	ľ	I,	ı	ı	1	1	ı	1	1	1
Other expenditure	1 506		1 506		1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	18 071	16 565	15 688
Cash Payments by Type	7 926	7 926	7 926	7 926	9 234	7 926	7 926	7 926	7 926	7 926	7 926	9 587	98 079	90 882	55 965
Other Cash Flows/Payments by Type															
Capital assets	130	20	62	320	193	1	1	100	250	1	28	4	1 154	159	, i
Repay ment of borrowing	L	1	1	ı	I	1	1	1	1	1	1	09	99	30	100
Other Cash Flows/Payments	1	1	L	1	L	ľ	I.	ı	ı	1	1	1	1	3 1	4 1
Total Cash Payments by Type	8 056	7 976	8 005	8 246	9 427	7 926	7 926	8 026	8 176	7 926	7 954	9 651	99 292	91 071	55 983
NET INCREASE/(DECREASE) IN CASH HELD	6 762	(2 965)	(2 994)		7 819	(2 915)	(2 915)	(3 015)	6 642	(2 915)		(5,543)	(8 219)	(8 895)	
Cash/cash equivalents at the month/year begin:	50 088	56 849	53 884	50 890	47 655	55 474	52 558	49 643	46 628	53 270	50 355	47 412	50 088	41 869	32 974
Cash/cash equivalents at the month/vear end:	56 849	53 884	20 890		55 474	52 558	49 643	46 628	53 270	50 355		41 869	41 869	20000	

65

2.10 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.11 Capital expenditure details

The following three tables present details of the Namakwa District Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table 45 MBRR SA 34a - Capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Cu	rrent Year 2013	3/14		Medium Term F enditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	+2 2016/17
Capital expenditure on new assets by Asset	Class/S	Sub-class								
<u>Infrastructure</u>		-	-	_	_		-	-	-	-
Infrastructure - Road transport		-	-	-	1/2			-	-	-
Roads, Pavements & Bridges		-	7.0	-	-		-			-
Storm water		-		-) _		-	_	-	1/2
Infrastructure - Electricity		-	-	-	-		12		-	-
Generation		=	-	120	-	-	-	-	-	-
Transmission & Reticulation		=	=	-	-		-	_ :	_	_
Street Lighting		-	-	-	-	-	_		_	
Infrastructure - Water		-	1.00	-	-		12		220	-
Dams & Reservoirs		-	94	22	-	5.9	_	_	-	-
Water purification		_		_	_	_		_	_	_
Reticulation		_	_	-	_	-	_			
Infrastructure - Sanitation		-	-	-	-	7		-	-	-
Reticulation		1000					-	2 4	22	
Sewerage purification		-	1.00	-	-		-		-	- 5
		Total Control	-	-		-			7.0	-
Infrastructure - Other			7		==	-	-		-	-
Waste Management				=		-	-	-	=	-
Transportation	2	=	-	-	-	74	-	-	= 1	
Gas		-	-	==	=	12	20	-	7	-
Other	3	<u>~</u>	-	20) -		-	= 4	-
Community										
Parks & gardens		-			-	75.	-	-		-
Sportsfields & stadia		-		_	_	_	-		-	
Swimming pools		=	-	_	_	_	_	_	_	_
Community halls		_	-		120	-	=	_		_
Libraries			-		-	-	20	12	_	-
Recreational facilities		-	-	=	-	-		-	-	_
Fire, safety & emergency		-	-	<u>-</u>	-	=	=	=	1	-
Security and policing Buses	7	-	-			-	27	_	= 1	-
Clinics	1'1	20		7 27		-	-	-	-	=
Museums & Art Galleries		-	_	- V		2	-			_
Cemeteries		-	-		: - :	_		_		-
Social rental housing	8	44.0	-	-	-	_		_	-	-
Other	1 1	-	-	_		=		_		-
Haritago acceto										
Heritage assets Buildings				12		-	= =) = :	=	
Other	9	-		-	-	-	-	-	-	-
					The last				-	
nvestment properties		- 1	-	-	-	-	-0	-	-	-
Housing development		-	-	19 7	₩.	-	-	-		-
Other		-	-	-		120	-	-	-	-
Other assets	1 1	1 190	662	077	2 400	5.447				
General vehicles	1 1	1 190	- 002	877 284	3 400 1 380	5 147 1 780	5 147 1 780	989	135	
Specialised vehicles	10	-	-	204	- 1	1700	- 1700			
Plant & equipment		1 190	129	195	352	1 246	1 246	842	135	
Computers - hardware/equipment	1 1	-	-	66	128	212	212	93	-	· _
Furniture and other office equipment		1.5	515	125	40	49	49	55	r - }	r _
Abattoirs	1	-	-		+	- }	8 2	-	-	-
Markets		-	-	-	-	- [-	-	-	7.0
Civic Land and Buildings Other Buildings			17	207	4 500	- (000	4 000	-	- [_ =
Other Land		-	- 1	207	1 500	1 860	1 860		_ [-
Surplus Assets - (Investment or Inventory)		_	-	_	_	_ }			_	
Other		-	2	-	-	_ >	-	-	_	_
Agricultural assets	1	_	- 1	-	_					
List sub-class	1 1			-				41		-
**************************************		-	-	-	_			-	_	
Platoglast secre	1 1							_	-	
Biological assets List sub-class			-		-		-	-	-	-
DVI 970-01039		-	-	_	_	-	-	-	-	0.7
	1						-	-	-	
ntangibles		-	-	-	-		:	-	=	V2
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)	1 [-	-	121	-	7	-	-	-	-
				to the second se	1					

Table 46 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Cu	rrent Year 201	3/14		Medium Term F enditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Yea +2 2016/17
Capital expenditure on renewal of existing asse	ts by		ub-class							
Infrastructure		-		Y-	=	-	V. 170			
Infrastructure - Road transport		-	=	12. 75	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	100	- 3	-	:=		-	
Storm water		-	-		-	_	_	20		_
Infrastructure - Electricity			-	7=	_	_	12	-	-	_
Generation		20	2		20	_		557.1		
Transmission & Reticulation		57				0.00		-	-	-
			-		뒥	-	-		-	-
Street Lighting		75:	-	· 7	= =	-	-	-	-	-
Infrastructure - Water		=	-	-	=:		-		-	1-
Dams & Reservoirs			-	-	-	-	12		받	7
Water purification		-	=	-	_	_			_	_
Reticulation		25		=	_	_	_	_		
Infrastructure - Sanitation		20	_		_				-	-
			1997		200	=		-	-	-
Reticulation		7	-	-	-	=	-	-	~	-
Sewerage purification			-	-	-	-	=	-	=	-
Infrastructure - Other		-	-	~	==		-	-	=	-
Waste Management		-	-	- 2	_	-	_	-	-	_
Transportation	2			_		_			2.2	
Gas	-				ā.	-	=	5.00	-	
1.406479		-		=	- 1	=	-	-	-	-
Olher	3	-	75	-	-	-	-	:-	-	-
Community										
Community Parks & gardens		-	-	-		-	-	-	-	-
		-	-	17	-		-	-	-	-
Sportsfelds & stadia		2-	_	-	-	=	-	1570	H51	
Swimming pools		-	-	-	-		-	12	26	7-
Community halls Libraries		-	- R	-	1/2	=3	=	-	=:	
		-	-	-	-	=	=		7.0	
Recreational facilities			-	1=0	-		-	-	20	-
Fire, safety & emergency		-	-	377.0	100	= 1	~	-	-	-
Security and policing Buses	,	-	-	-	-	-	-	5	50	1.5
Clinics	7	5 -	= 1	(-)	:-	H4	-	-	2	-
Museums & Art Galleries		-		=	1/2	-	=	-	=>:	-
Cemeteries		-	-	-	-	-	-	1	=-	f=
SAN	8	-		-	-	-	-	-	-	-
Social rental housing Other	°	-	21	-	-	777.1	= = = = = = = = = = = = = = = = = = = =	-	7.	-
Ottes		-		-	1-	-	_	72	-	-
Heritage assets		_	_	_	22					
Buildings		-	-			-	-			-
Other	9	_	_	-	_	-	-	-	-	-
	ĭ,		7/8					-	-	-
nvestment properties		- 1	_	-	_]		_	_	_	
Housing development	H	-				- 7				-
Other		-	_				_	-	-	
0.10	-						-	- 2	-	2
Other assets		-	-	_	-	_	20	165	24	
General vehicles	1	-	-	-	-			165	24	
Specialised vehicles	10		2	2			-	_	-	-
Plant & equipment		-	_	_		12	50 20	120		2
Computers - hardware/equipment		-	_		_	_	-	45	z 24	_
Furniture and other office equipment		-	_		_	- 2	_	-	-	_
Abattoirs		-	- 1		-	3-	_		_	_
Markets	- 1	_	-	-	-		-	_		-
Civic Land and Buildings	- 1	_	- 1	-	_	72		_	-	
Other Buildings		-	-	-	-	1.±	_			_
Other Land		=	-	-	-	-	-	_	_	
Surplus Assets - (Investment or Inventory)		-	-	-	_	_	20	-	_	_
Other	-	-	-	-	-			_	-	_
	f									
gricultural assets	1	-	-	-	-	-	20		-	-
List sub-class		-	-	-	-	-	-	=	-	-
	1	-	-	2	-	-	7.	-	-	
iological assets		-	-	-	-	_	77.5	_	-	_
List sub-class	1	-	-		-		-	7		
	1	_		-	_	-	2	7.0	-	
	1									
tangibles		-	-		_	-	_			2
Computers - software & programming		-	-	-		-	_	-	_	
Other (list sub-class)		-		2		-	_		_	_
No And Brownight	_									
otal Capital Expenditure on renewal of existing	11	-	-	-	-	-	-	165	24	

Table 47 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	Ref	2010/11	2011/12	2012/13	Cu	rrent Year 201	3/14		Medium Term F enditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	+2 2016/17
Repairs and maintenance expenditure by As	set Cla	1								
Infrastructure		-	-	-	-		-	-	-	-
Infrastructure - Road transport		175		.=	-	-	=	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	=1
Storm water		-		120	-	21	-	21	-	-
Infrastructure - Electricity		-	21	-		5			-	-
Generation		-	-	-	o =	-	-	-	-	12
Transmission & Reticulation		-	-	-	-	-	-	-	-	52
Street Lighting		-	200	_	752	2	=	-	=	-
Infrastructure - Water		-	24	9	NT .	-	=	-	:=:	
Dams & Reservoirs		-	₩.	-	1 	-	-	-		8 4
Water purification		-	-	-	-	-	- =	_	_	722
Reticulation		-	_	-	_	=	- 2		_	_
Infrastructure - Sanitation		- 4		9		-	_	-		
Reticulation		_	-	=:	-	-		_	-	
Sewerage purification		_	_	-	-	-			-	-
Infrastructure - Other		_	72	-	-				- 2	
Waste Management						-	-	#	.77.0	
Transportation	2			=	:=:	-	i 7	-	-	-
	2	-	-	=			-		-	-
Gas		-	-	-	-	-	=	-	=	
Other	3		-	=	_	-	7			-
Community				=	-	_		_		
Parks & gardens		_	-						-	-
Sportsfields & stadia		_		-	-	_	_	175 175		_
Swimming pools			-	- 1	-	-	-			-
Community halls		=:	-	2	_	÷	-	1/ 5	-	
Libraries		-:	-	-	-	7-		12	_	-
Recreational facilities Fire, safety & emergency		7.	-	= 0	-	-	-	-	-1	-
Security and policing			_	=	-	5	## ## ## ## ## ## ## ## ## ## ## ## ##	-	_ =	-
Buses	7	_	_	-	-	_	-	-	-	-
Clinics		-	- 2	-		_	_	_	_	_
Museums & Art Galleries		_	-		_			_		-
Cemeteries		-	-	+ 1	-				=\0	
Social rental housing	8	52	-	= 1	=	-		-	-	_
Other		[2]	-	-		-	-			-
Heritage assets			_	_		_				
Buildings			-		-	-		-	-	
Other	9	-		_	-	_	_			
Investment properties		-	~	- =		-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	1-1			-	-	~	-	40
Other assets		2 545	372	841	1 041	1 006	1 006	826	866	913
General vehicles		80	-	201	100	185	185	201	212	223
Specialised vehicles	10	-	-		=	- 1	-	-	7.45	-
Plant & equipment		1 523	-	175	292	182	182	160	164	173
Computers - hardware/equipment			·=:	5 = 1		- }	-	-	0=	-
Furniture and other office equipment Abattoirs		472	-	-	649	639	639	65	69	72
Markets	1 1	-	- 1	-	-	- [-	-47	-
Civic Land and Buildings			_ [-	-	- [-	_	_	-
Other Buildings	1 1	470	372	465				400	422	444
Other Land		-	-	-		_ >	_	-	- 1	
Surplus Assets - (Investment or Inventory)		- 1	-	377		_ }		-	-	2
Other		-	=	-		- }	-	-	-	-
Agricultural assets		-	-	-		_	-	_	_	24
List sub-class	1 1	-	-	-	-	_	-	-	-	-
		-	::	-	-	_	12	_	-	_
Biological assets	1		_	52-5						
List sub-class		-	-	+	-	_	- 1			
		-	_	_	-	-	-		-	π/. ⊆
	1 1									
ntangibles		-	-			-	521	20	-	-
Computers - software & programming	[-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-		-	-	-

Table 48 MBRR SA35 - Future financial implications of the capital budget

R thousand Capital expenditure Vote 1 - Municipal Manager Vote 2 - Manager: Corporate Services Vote 3 - Manager: Economic Development Vote 4 - Manager: Environmental Health Vote 5 - Manager: Finance Vote 6 - Manager: Roads Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12]	Budget Year 2014/15	Budget Year +1 2015/16 - - - 159		Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
Capital expenditure Vote 1 - Municipal Manager Vote 2 - Manager: Corporate Services Vote 3 - Manager: Economic Development Vote 4 - Manager: Environmental Health Vote 5 - Manager: Finance Vote 6 - Manager: Roads Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	2014/15 78 165 467 445 - -	+1 2015/16 - - - 159	+2 2016/17	2017/18	2018/19	2019/20	1798
Vote 1 - Municipal Manager Vote 2 - Manager: Corporate Services Vote 3 - Manager: Economic Development Vote 4 - Manager: Environmental Health Vote 5 - Manager: Finance Vote 6 - Manager: Roads Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	78 165 467 445 - -	- - 159 -	-				
Vote 1 - Municipal Manager Vote 2 - Manager: Corporate Services Vote 3 - Manager: Economic Development Vote 4 - Manager: Environmental Health Vote 5 - Manager: Finance Vote 6 - Manager: Roads Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	165 467 445 - - -	- - 159 -	-	-	-	-	1
Vote 2 - Manager: Corporate Services Vote 3 - Manager: Economic Development Vote 4 - Manager: Environmental Health Vote 5 - Manager: Finance Vote 6 - Manager: Roads Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	165 467 445 - - -	- - 159 -	-	-	-		-
Vote 3 - Manager: Economic Development Vote 4 - Manager: Environmental Health Vote 5 - Manager: Finance Vote 6 - Manager: Roads Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	467 445 - -	159 -					
Vote 4 - Manager: Environmental Health Vote 5 - Manager: Finance Vote 6 - Manager: Roads Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	445 - - -	-					
Vote 5 - Manager: Finance Vote 6 - Manager: Roads Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	-	-	7/		_	_	
Vote 6 - Manager: Roads Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	-		40	252 2 <u>4</u>			
Vote 7 - [NAME OF VOTE 7] Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	-			_	_		-
Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]			-	_	_		
Vote 9 - [NAME OF VOTE 9] Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]	_	_	_		30)	7	-
Vote 10 - [NAME OF VOTE 10] Vote 11 - [NAME OF VOTE 11]				-	-	- 1	
Vote 11 - [NAME OF VOTE 11]			-		─	-	3-3
	_	-	-	+	-	-	_
VOICE 12 - [INAIVIE OF VOTE 12]	-	-	(.5.)	-	-	-	-
Vote 12 INAME OF VOTE 121	-	-	7-1		-	=	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-		3-3
Vote 14 - [NAME OF VOTE 14]	-	- 1	-		=		-
Vote 15 - [NAME OF VOTE 15]	: -		(-	-	-	=8	-
List entity summary if applicable	-	-	-	-	-		-
Total Capital Expenditure	1 154	159	-	-	_	-	-
Future operational costs by vote 2							
Vote 1 - Municipal Manager	_	-	-	_			C# 1
Vote 2 - Manager: Corporate Services		_	_	_	- 1		
Vote 3 - Manager: Economic Development	_		_			-	
Vote 4 - Manager: Environmental Health			_		-	2=3	-
Vote 5 - Manager: Finance	-1111111111.		-	_	-		-
Vote 6 - Manager: Roads		_	-			-	
Vote 7 - [NAME OF VOTE 7]		73	-	-	-	-	-
그런 경기가 먹었다 1부리 회사의 없어 보세하는 그 1000명 100 보세계.	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]	-	N=0	-	-	-	×=	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	i — i	-	-	-	300	-
Vote 11 - [NAME OF VOTE 11]	=	1. - /	= 1	-	-	-	- 1
Vote 12 - [NAME OF VOTE 12]	-	32=1	-	, .	-	· ·	-
Vote 13 - [NAME OF VOTE 13]	-	2 - 2	-	-		-	7-4
Vote 14 - [NAME OF VOTE 14]	-	7-	-	-	:	-	- 1
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-
List entity summary if applicable	-	-	-	-		-	-
Total future operational costs	-	0 -	-	-	:=:	-	
Future revenue by source 3							
Property rates 3							
The state of the s	_	-		-	- 1	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	-	_	-		.(- .)		-
Service charges - water revenue	\\	-	-	-	:=:	-	-
Service charges - sanitation revenue	-	-			- :=	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	3-	-	-
Rental of facilities and equipment	7-0	-	- 1	-	-	-	-
List other revenues sources if applicable	()	-	-	-	-	-	-
List entity summary if applicable	-	-	-	=		-	-
Total future revenue	-	-	-	-	-	-	-
Net Financial Implications	1 154	159	-		_	_	-

May 2014

Table 49 MBRR SA36 - Detailed capital budget per municipal vote

Municipal Vote/Capital project Ref			90	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates		Prior year	Prior year outcomes	Expe	Expenditure Framework	vork	Project information	mation
R thousand	Program/Project description	Project number		w	n	n	so :	Total Project - Estimate	Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year Budget Year +1 2015/16 +2 2016/17	Budget Year +2 2016/17	Ward location	Now or renewal
arent municipality: List all capital projects grouped by Municipal Vote	cipal Vote														
Aay or PA	Furniture			No	Other Assets	Furniture and other office equipment			1	1	40	3	0.		New
peaker PA	Furniture			No	Other Assets	Furniture and other office equipment			2	E	į.	ı			
Aunicipal Manager	Furniture			No.	Other Assets	Fumiture and other office equipment			=	o	1	9 1 8	1		
Ouncil Administration	Furniture			0 0	Other Assets	Fumiliare and other office equipment			1 2	1	í	ı	1		
Concil Buildings	Furnitire			9 5	Other Assets	Furniture and other office equipment			\$ =		1 1	E I	1 1		
itemai Audit	Furniture			0 0	Other Assets	Furniture and other office equipment			. ta	1 1			1 1		
SMI	Furniture		_	9	Other Assets	Furniture and other office equipment					1	1,10			
dministration	Furniture		-	No.	Other Assets	Furniture and other office equipment			1	1	9	9	1		New
ouncil Buildings	Furnituro			No	Other Assets	Fumilure and other office equipment			31	10		10	E		
uman Resources	Furnituro		_	9	Other Assets	Fumiture and other office equipment			1	1	1	11	1		
inance	Furniture			No.	Other Assets	Fumiture and other office equipment			ဆ	40	1	ı	1		
any ironmenal Health	Furniture			0	Other Assets	Furniture and other office equipment			•	1	1	T :	•		
uloly and Engamin Devalorment	Furnition			9 9	Other Assets	Furniture and other office equipment			1	1			1		Mon
ourism	Further			2 2	Other Assets	Furniture and other office equipment			1 4	1 1	۰ ۱	10 01	1 1		MON
fey or PA	Computor Equipment			. 9	Other Assets	Computor - hardware/equipment			2 1	7	t	1	1		
Speakar PA	Computer Equipment		_	9	Other Assets	Computor - hardware/equipment			1	-1	1	(1)			
ouncil Administration	Computer Equipment		-	No	Other Assets	Computor - hardware/equipment			,	20	1	1	1		
leadd Projects	Computor Equipment		_	97	Other Assets	Computor - hardware/equipment			1	108	1	r	P		
Iunicipal Manager	Computor Equipment		-	No.	Other Assets	Computor - hardware/equipment			33	31	1	1	1		
roject Management	Computor Equipment			Q.	Other Assets	Computor - hardware/equipment			í.	L	1	1	ı.		
lectronic Filing System	Computer Equipment			0 1	Other Assets	Computor - hardware/equipment			1	1 5	1	1	1		
dministration	Computer Equipment			2 2	Other Assets	Computer - hardware/equipment			1 0	2 1	, 8	1 1	1		Mon
uman Resources	Computor Equipment			. 9	Other Assets	Computor - hardware/equipment			, ı	99	3 1	1	0		5
inance	Computer Equipment		4	92	Other Assets	Computor - hardware/equipment			25	09		1	1		
nvironmenal Health	Computer Equipment		-	9	Other Assets	Computor - hardware/equipment			1	T	45	24	1		Ronowal
ternal Audit	Computor Equipment		-	No.	Other Assets	Computor - hardware/equipment			1	1	8	1	,		New
and Economic Development	Computor Equipment			ç,	Other Assets	Computor - hardware/equipment			1	\$	13	1	1		New
roject Management	Computer Equipment			9	Other Assets	Computor - nardware/equipment			1	ı	2	1	1		New
ourism	Computer Equipment			2 9	Other Assets	Computer - hardware/equipment			1 1			1 1			
dministration	Equipment			9	Other Assets	Plant and Equipment			69	1	1	(a	į		
oject Management	Equipment			Q.	Other Assets	Plant and Equipment			t	1		F	I		
ouncil Bulldings	Equipment		~	9	Other Assets	Plant and Equipment			1	430		SF.	1		Renewal
uman Resources	Equipment		_	9	Other Assets	Plant and Equipment			1	36	- 6	1	ī		
unicipal Manager	Equipment		-	07	Other Assets	Plant and Equipment			15	1		1	10		Now
afely	Equipment		_ 1	0	Other Assets	Plant and Equipment			32	380	7/2	120	1		Now
ouniam	Equipment			9	Other Assets	Plant and Equipment			24	ı		r	1		
Ny iran'inana magin	Equipment		- 2	9	Other Assets	Plant and Equipment			77	1 9	1 3	2	1		Now
ouncil Vahioles	Vehicles		- 2	2 5	Other Assets	Canaral Vahicles			1 00	400	O)	1	•		New
Aaje	Vehicles		. 2	2 -9	Other Assets	General Vehicles			1	009		(V - C)	,		
MS	Vehicles		2	9	Other Assets	General Vehicles			1			1	1		
ouncil Buildings	Land & Buildings		2	No.	Other Assets	Other Buildings	24		202	1 860	1	1	1		
Annual Continue Continue of the continue of													-		

Table 50 MBRR SA37 - Projects delayed from previous financial year

Municipal Vote/Capital project	Ref.		Project	Asset Class	Accet Sub-Clace	ade albao, on SQS	Previous	Current Year 2013/14	ar 2013/14	2014/15 N Expe	2014/15 Medium Term Revenue & Expenditure Framework	evenue & vork
	1,2	Project name	number		6	4	complete	Original Budget	Full Year Forecast		Budget Year Budget Year Budget Year 2014/15 +1 2015/16 +2 2016/17	Budget Year +2 2016/17
R thousand							Year					
Parent municipality: List all capital projects grouped by Municipal Vote	jpal Vote			Examples	Examples							
0	0	0	i	0	0	0	0	1		T.	Ē	T.
0	0	J	1	0	0	0	0	1	1	1	1	1
0	0		- 0	0	0	D	0	1	1	I,	1	1
0	0		1	0	0	0	0	ì	1	į	31	9
0	0		1	0	0	0	0	L	ľ	i.	ľ	1
0	0	J	. 0	0	0	0	0	1	1	1	1	1
0	0	0	1	0	0	0	0	·	1	ť	1	1

2.12 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved. Monthly reporting is done in a Budget and Treasury Committee meeting held within 10 working days after month end.

2. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

3. Audit Committee

An Audit Committee has been established and is fully functional.

4. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2014/15 MTREF in May 2014 directly aligned and informed by the 2014/15 MTREF.

5. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

6. MFMA Training

The MFMA training module in electronic format was presented in Concordia for certain senior and middle managers as well in Upington for top management and other finance staff. The balance of personnel was included in another group that commenced in April 2014.

2.13 Other supporting documents

Table 51 MBRR Table SA1 - Supporting detail to budgeted financial performance

Description	Ref	2010/11	2011/12	2012/13		Current Ye	ear 2013/14		termination and termination	ledium Term F anditure Frame	
R thousand		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 Ye. +2 2016/17
REVENUE ITEMS:	-										
Property rates	6										
Total Property Rates		404									
less Revenue Foregone											
Net Property Rates		404	-	-	-	-	-	-	-		-
Service charges - electricity revenue	6										
Total Service charges - electricity revenue less Revenue Foregone											
Net Service charges - electricity revenue		-			-						
E. D. Charles and E. Salar and			-		-	/=		-		-	-
Service charges - water revenue Total Service charges - water revenue	6										
less Revenue Foregone											
Net Service charges - water revenue		-				_	_		-		
Service charges - sanitation revenue								_	-		-
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue		-			-	_		-		_	
Service charges - refuse revenue	6						2.00	Opt 1			
Total refuse removal revenue	ľ										
Total landfil revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	
Other Revenue by source Other revenue		1 292	1 835	4 404	4.005			9200			
One revenue		1 292	1 035	1 124	1 325	1 325	1 325	1 325	485	511	53
		-	-	-	-	-		2	12	-	_
		-	2	3	-	100	-	:-:	-	-	
		-		_	-	-	- 1	20	-	=	-
				-	-	-	2		-	-	-
		-	-	-	-	-	-	-	-	_	_
		-	7-	-	-	-	14E	50		7.0	-
			-	-		-	-				
	3	-	-	-	_	-	2	-	-	-	-
Total 'Other' Revenue	1	1 292	1 835	1 124	1 325	1 325	1 325	1 325	485	511	539
EXPENDITURE ITEMS:											
Employee related costs					l						
Basic Salaries and Wages Pension and UIF Contributions	2	2 128	11 729	13 273	19 491	19 805	19 805	19 805	19 887	19 443	19 92
Medical Aid Contributions		2 434 3 454	1 924	2 314 (746)	3 032 2 483	2 966 2 676	2 966 2 676	2 966 2 676	3 268	3 373	3 55
Overtime		259	236	280	242	311	311	311	2 465 250	2 598 263	2 73
Performance Bonus		1 721	763	1 113	1 333	1 202	1 202	1 202	1 459	1 507	1 589
Motor Vehicle Allowance Cellphone Allowance		2 319	1 493	4 306	5 063	5 9 1 4	5 914	5 914	5 971	5 600	5 90
Housing Allowances		464	249	18 372	40 657	38 628	38 628	38 628	49 676	25 679	711
Other benefits and allowances		-	-	-	-	-		-		019	710
Payments in lieu of leave Long service awards		-	373		- [- r	-	-	-	
Long service awards Post-refirement beneft obligations	4	336	116	133 210	177 210	179	179	179	146	109	11
sub-total	5	13 126	17 203	21 274	32 728	33 929	33 929	33 929	336 34 506	354 33 953	37. 35 220
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
otal Employee related costs	1	13 126	17 203	21 274	32 728	33 929	33 929	33 929	34 506	33 953	35 220
Contributions recognised - capital List contributions by contract											
List contributions by contract		-	-	-	-	- [- [-	-	-
		_		-	_			-	-	- [
		-	-	-	-	_ >	- r	-	-	-	-
		-	-	8	-	- 2	- 7	-	-	-	_
otal Contributions recognised - capital	-	-	-		-	- 7	- 7	/ /2	-	-	
epreciation & asset Impairment				7.2	- [-	-	-	-	-	-
Depreciation of Property , Plant & Equipment	-	2 013	1 951	1 831	1 951	1 931	1 931	1 931	2 040	2 150	2.45/
Lease amortisation		-	-	-	-			1 001	2 040	2 100	2 15
Capital asset impairment	40	-	-	-	-	- r	- 7	=	-	-	=
Depreciation resulting from revaluation of PPE ptal Depreciation & asset impairment	10	2 013	1 951	1 831	1 951	1 931	1 021	-		-	-
ulk purchases	4	2013	1 331	1 031	1 901	1 931	1 931	1 931	2 040	2 150	2 150
Electricity Bulk Purchases		-	-	10 -	-	-	-	-			1.00
Water Bulk Purchases		-	-	-	-	-	-	_	-	-	_
otal bulk purchases	1	-	-	-	-	-		-	-	-	

Table 51 MBRR Table SA1 - Supporting detail to budgeted financial performance (Continued)

Description	Rel	2010/11	2011/12	2012/13		Current Ye	50.00 big 40.00000			ledium Term F Inditure Frame	
R thousand		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
Transfers and grants											
Cash transfers and grants		5 835	2 801	4 370	10 975	10 056	10 056	10 056	4 500	-	-
Non-cash transfers and grants		-		_	-	-	-	-	s =	-	-
Total transfers and grants	1	5 835	2 801	4 370	10 975	10 056	10 056	10 056	4 500	-	-
Contracted services	_										
Contractors Working for Water		~	-	-	8 521	8 521	8 521	8 521	36 894	35 457	-
		-	-	-	1-		-	-	-		-
		-	-	-	sē.	-	-	-	-		<u>:=</u>
suh	-total 1		-	-	8 521	- 0 504	0.504	- 0.504	-		
Allocations to organs of state:	10101					8 521	8 521	8 521	36 894	35 457	-
Water		_	-	-	-	-	-	-	-	-	-
Sanitation		_		_	-	-	-	_	-	-/	-
Other		-	-	-	_	-	-	_		_	-
Total contracted services		-	-	-	8 521	8 521	8 521	8 521	36 894	35 457	-
Other Expenditure By Type Collection costs		<u></u>	, E.	-	_	*****		XXXX			1994
Contributions to 'other' provisions		_	-	_	-	-	_		-	-	-
Consultant fees		_	-	_	-	2	_	-		-	-
Audit fees		863	1 266	1 847	1 972	2 142	2 142	2 142	1 850	1 950	2 055
General expenses	3	23 045	19816	17 485	10 175	9 291	9 291	9 291	6 443	5 049	5 295
Administration costs		-	-	-	83	83	83	83	13		_
Assessment Rates		-	-	1/2	264	264	264	264	279	294	309
Delegation and Congress Fees Bank Charges		-	-		84	64	64	64	76	80	84
FET Trade Test Center		_	-	-	70	68	68	68	70	74	78
Fuel and Oil Costs		122	-	_ /	438	631	631	631	600	632	667
Project Development		-	-	_ r	2 253	2 203	2 203	2 203	1 671	1 761	1 856
Namakwa Festival		-	-	_ 7	500	441	441	441	500	527	555
Material / Toxins		-	-	- r	1 137	741	741	741	391	_	
CETA		-	-	- Y	7 000	3 500	3 500	3 500	- 7	_ }	-
Contractor Services Training Fees		-	-0	- [100	7	Ľ	- 1	- 7	- }	-
Implementation Fees		-	_	- (1 206	1 206	1 206	1 206	393	- [-
Other operating grant expenditure		- 1	7	- 7	1 669 4 192	1 669 3 567	1 669 F	1 669 3 567	1 398	1 000	- 0.000
Rural roads asset management		-	_	_ 7	4 132	3 307	3 307	3 301	3 093	2 567	2 668 2 667
Repairs and maintenance		-	=	_ r	1 041	1 006	1 006	1 006	826	866	913
					THE REAL PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDR						310
Total 'Other' Expenditure	1	23 908	21 082	19 332	32 183	26 874	26 874	26 874	17 602	17 176	17 147
									2 522		11 211
Repairs and Maintenance	8										
Employee related costs		_	_	_	_				-		
Other materials		-	-		_	-	12 I	-	-	-	-
Contracted Services	-	-		_	_		_				
Other Expenditure		2 545	372	841	1 041	1 006	1 006	1 006	826	866	913
otal Repairs and Maintenance Expendi	ture 9	2 545	372	841	1 041	1 006	1 006	1 006	826	866	913

Table 52 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

		Vote 1 -	Vote 2 -	Vote 3 -	Vote 4 -	Vote 5 -	Vote 6 -	Total
Description	Ref	Municipal	Manager:	Manager:	Manager:	Manager:	Manager:	
		Manager	Corporate	Economic	Environment	Finance	Roads	
R thousand	۲		Services	Development	al Health		<u>.</u>	
Revenue By Source								
Property rates		1	ĵ	1	1	t	ı	I
Property rates - penalties & collection charges		1	1	1	L	I,	ľ	I
Service charges - electricity revenue		1	Ī	1	1	ı	1	ı
Service charges - water revenue		1	Ĩ	ĵ	1	1	I	ı
Service charges - sanitation revenue		1	1	ì	1	1		l
Service charges - refuse revenue		1	1	1	1	1	ļ	1
Service charges - other		1	ı	1	1	1	1	ı
Rental of facilities and equipment		1	1	747	1	1	1	747
Interest earned - external investments		1	1		1	1 950	ı	1 950
Interest earned - outstanding debtors		1	1	1	1	100	ı	100
Dividends received		1	l I	ı	1	1	1	} 1
Fines		ľ	ı	1	1	LC.	ı	ır
Licences and permits		ı	1	ĵ	ï) 1	1) 1
Agency services		1	ı	4 974	1	1 398	1	6 372
Other rev enue	ь.	375	1	110) 1	1	485
Transfers recognised - operational	-B-	9 211	375	41 896	3 059	26 921	00	81 470
Gains on disposal of PPE		ı	1	1	1	1	1	
Total Revenue (excluding capital transfers and	cont	985 6	375	47 727	3 059	30 374	80	91 129
Expenditure By Type								y Y
Employ ee related costs		7 574	5 347	8 518	8 537	3 746	783	34 506
Remuneration of councillors	Α	2 616	1	d)	1	1	1	2 616
Debt impairment		1	1	L	1	1	1	1
Depreciation & asset impairment	A	175	123	879	167	300	(1	2 040
Finance charges		1	1 492	1	1	1	1	1 492
Bulk purchases		1	1	1	1	L	1	1
Other materials		1	Î	L	ı	1	1	1
Contracted services		Î.	1	36 894	î	1	1	36 894
Transfers and grants	A	4 500	I	1	I	1	1	4 500
Other expenditure	Α_	7 898	1 073	6 292	650	1 559	129	17 602
Loss on disposal of PPE			1	ſ	Ĭ	Ĭ	1	1
Total Expenditure		23 160	8 034	52 584	9 354	5 605	912	99 650
Surplus/(Deficit)		(13 574)	(7 659)	(4 856)	(6 296)	24 769	(904)	(8 520)
Transfers recognised - capital		1	1	ľ	1	1	1	
Contributions recognised - capital		1	1	1		ì	1	
Contributed assets		1	1	1		l	1	1
Surplus/(Deficit) after capital transfers &		(13 574)	(7 659)	(4 856)	(6 296)	24 769	(406)	(8 520)
contributions							1.00	200

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Table 53 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Description	D.4	2010/11	2011/12	2012/13		Current Ye	ear 2013/14		7.255.00 (C.256.00)	ledium Term F enditure Frame	
Description	Ref	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 Call investment deposits											
Call deposits < 90 days		63 102	57 729	56 121	46 731	46 731	46 731	46 731	39 611	30 179	18 404
Other current investments > 90 days		-	F	-	-	-	r -	-	-	- 30 113	10 404
Total Call investment deposits	2	63 102	57 729	56 121	46 731	46 731	46 731	46 731	39 611	30 179	18 404
Consumer debtors											
Consumer debtors Less: Provision for debt impairment		_	=	+	=	205	205	205	205	205	205
Total Consumer debtors	2	-	-	-	= =	(205)	(205)	(205)	(205)	(205)	(205
Debt impairment provision				63		-	:5:		-		-
Balance at the beginning of the year		_	-	2	_	_	, _				
Contributions to the provision		-	_	_	-	205	205	205	205	205	205
Bad debts writen off		-	-	-	120	-	-	-	-	-	-
Balance at end of year		-	-	-	-	205	205	205	205	205	205
Property, plant and equipment (PPE)		/0.010			-	57.00					
PPE at cost/valuation (excl. finance leases) Leases recognised as PPE	3	19 348	18 011	19 122	22 688	20 870	20 870	20 870	22 024	22 183	22 183
Less: Accumulated depreciation	J	9 798	9 960	11 071	13 988	13 001	13 001	13 001	14 779	16 667	18 555
Total Property, plant and equipment (PPE)	2	9 550	8 051	8 052	8 700	7 869	7 869	7 869	7 245	5 516	3 628
LIABILITIES											
Current liabilities - Borrowing							1				
Short term loans (other than bank overdraft)		-	-	12	27	- 1	-	-	-	-	_
Current portion of long-term liabilities		41	53	86	-	-		-	-	-	_
Total Current liabilities - Borrowing		41	53	86		-	-	-	-		-
Trade and other payables		7,1,000									
Trade and other creditors Unspent conditional transfers		4 039 11 685	8 537	11 337	4 453	4 059	4 059	4 059	3 059	2 559	2 309
VAT		- 11 600	4 350	3 531	_	- [_ [2		-
Total Trade and other payables	2	15 724	12 886	14 867	4 453	4 059	4 059	4 059	3 059	2 559	- 2 309
Non current liabilities - Borrowing											
Borrowing	4	137	-	-	-	-		-	-	-	-
Finance leases (including PPP asset element)		-	103	146	103	146	146	146	87	57	39
Total Non current liabilities - Borrowing		137	103	146	103	146	146	146	87	57	39
Provisions - non-current Refrement benefts		45.000	45 700	17.000							
List other major provision items		15 292	15 768	17 958	17 506	19 826	19 826	19 826	20 266	20 707	21 825
Refuse landfill site rehabilitation		-	-		-	-		_	82	12	72
Other		-	-	-	-	_ >			_		
Total Provisions - non-current		15 292	15 768	17 958	17 506	19 826	19 826	19 826	20 266	20 707	21 825
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)					ı			- 1	1		
Accumulated Surplus/(Deficit) - opening balance		38 699	43 857	40 586	34 180	32 299	32 299	32 299	30 749	25 613	15 050
GRAP adjustments Restated balance		5 908 44 608	32	- 40.500			- 7	-		_	-
Surplus/(Defcit)		(1 877)	43 889 (3 023)	40 586 (7 968)	34 180 (10 787)	32 299 (8 906)	32 299 (8 906)	32 299 (8 906)	30 749	25 613	15 050
Appropriations to Reserves		-	(772)	- (1 500)	(2 755)	(3 692)	(3 692)	(3 692)	(8 520)	(10 832)	(13 174)
Transfers from Reserves		1 126	524	834	4 371	4 371	4 371	4 371	3 692	308	39
Depreciation offsets		-	-	-	17	- 1	1=	-	-	-	-
Other adjustments Accumulated Surplus/(Deficit)	1	43 857	(32) 40 586	33 451	9 054 34 062	30 749	6 677	6 677	- 25.042	-	-
Reserves		43 031	40 300	33 431	34 002	30 149	30 749	30 749	25 613	15 050	1 914
Housing Development Fund		-	-	-	_	-	- 7	-	-	-	-
Capital replacement		711	1 773	939	2 755	3 692	3 692	3 692	308	39	_
Self-insurance Other reserves		-	-	-	-	- 2	- P	-	-	-	-
Revaluation			-	-	-		- [-	-	::::::::::::::::::::::::::::::::::::::
otal Reserves	2	711	1 773	939	2 755	3 692	3 692	3 692	308	39	-
OTAL COMMUNITY WEALTH/EQUITY	2	44 568	42 359	34 390	36 817	34 441	34 441	34 441	25 921	15 089	1 914

Table 54 MBRR Table SA9 - Social, economic and demographic statistics and assumptions

Description of economic indicator		Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	19.000	Medium Term I enditure Fram	
	Ref.				2011 00:100	Outcome	Outcome	Outcome	Original	Outcome	Outcome	Outcome
Demographics	1								Budget			
Population				127	116	-	-	-	-	21/	-	
Females aged 5 - 14 Males aged 5 - 14			-	-	-	-	-	-	-	=	-	-
Females aged 15 - 34				(2 <u>0</u>	-	n E	-	-	-	-	-	-
Males aged 15 - 34			_	27	-	-	-	_	-	-	_	-
Uremployment			-	_		-		_	-		_	
Monthly household income (no. of households)	1, 12											
No income			-	-	-	4	8					
R1-R1600			-	121		-	_		_	_		
R1 601 - R3 200				-	-	-	-	-	-	-	72	
R3 201 - R6 400			-	:=:	-	-	7-	-	14	72	-	-
R6 401 - R12 800 R12 801 - R25 800			-	3=3	-	-	7.0	-			: -	1, -
R25 601 - R51 200				_	-	-	0.70			-	(.)	-
R52 201 - R102 400			_	-	_	_	_		-	-		Ī
R102 401 - R204 800			-	-	-	_	_	-	12	_		
R204 801 - R409 600			-	-	127	-	-	-	-	-	-	_
R409 601 - R819 200 > R819 200				-	=	-	-	-	-	1-1	-	4
10020	\vdash		-5.0	-	-	-	-	-	-	-	-	
Poverty profiles (no. of households)												
< R2 060 per household per month	13		*			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert description	2			-		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Household/demographics (000)												
Number of people in municipal area			•	126 514	115 842	3-	: <u>~</u>	-	12	-	-	(-)
Number of poor people in municipal area				•		-	-		17.	10-1	1-	-
Number of households in municipal area Number of poor households in municipal area				36 445	29 694	-	370	-	-	-	-	-
Definition of poor household (R per month)						-					-	
lousing statistics	3											
Formal												
Informal									0			
Total number of households			**	39-0	9.41	-	-				-	
Dwellings provided by municipality	4	_	7/40	721		-	8				-	*
Dwellings provided by province/s Dwellings provided by private sector	5		N.	126 503	126 503	-	3	-	*	1 -		-
Total new housing dwellings				126 503	126 503					•	:	
conomia												
conomic Inflation inflation outlook (CPIX)	6		7. O. W.	38.4140	55000000	0.00/	A 604	0.641	200			
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renuneration increases					-	0.0%	0.0%	0.0%	00%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)			No.			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ollection rates	7											
Property tax/service charges						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment			- Park			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments	-					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services				2338		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 55 MBRR SA32 - List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or	Monetary value of agreement 2.
Name of organisation		Number		contract	R thousand
Business Connexions	Yrs	Unspecified	Financial system	3 months notice	27
Nashua	Yrs	5	Providing photocopier machines	07 July 1995	48
URB	Yrs	1	Providing telephone system	6 months notice	72
Mubesko	Yrs	3	Providing financial support	After complition of task	

2.14 Municipal manager's quality certificate

I Modeline Board, municipal manager of Namakwa District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Mil Brandt

Municipal manager of Namakwa District Municipality (DC6)

Signature ____

Date 3105/14