



EDEN DISTRICT MUNICIPALITY

**ANNUAL BUDGET REPORT
2015/2016- 2017/2018 MTREF**

Table of Contents	
Glossary	3
Legislative Framework	5
PART 1 – BUDGET	
Section 1 – Mayoral speech	6
Section 2 – Resolutions	11
Section 3 – Executive Summary	13
3.1 Introduction	13
3.2 MTREF budget 2014/2015 – 2016/2017	14
3.3 Provision of basic services	25
3.4 SDBIP and MTREF financial sustainability	26
3.5 High level summary of budget	27
Section 4 – Annual Budget Tables	31
PART 2 SUPPORTING DOCUMENTATION	
Section 5 – Budget assumptions	85
Section 6 – Budget funding	85
Section 7 – Expenditure on allocations and grant programmes	85
Section 8 – Grants made by the municipality	85
Section 9 – Councillor Allowances and employee benefits	85
Section 10 – Service delivery and budget implementation plan	85
Section 11 – Capital expenditure	85
Annexure B – Proposed Tariffs	86
Annexure C – Banking and Cash investment policy	118
Annexure D – Borrowing policy	139
Annexure E – Funds and Reserve policy	153
Annexure F – Service Delivery standards	162
Quality Certificate	166

Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Legislative Framework

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

The Municipal Finance Management Act – No. 56 of 2003

Section 16 & 17 Annual Budgets

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

Schedule A budget formats

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

As the Mayor of Eden District Municipality, I am honoured to present to council the Budget for the 2015/16 – 2017/18 MTREF period for consideration.

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

General conduct of councillors. – A councillor must –

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

Vast effort has been put into the budget preparation process and the absence of an own revenue source for district municipalities are a major concern, as we are highly dependent on grant funding to fund the operations of the municipality. The budget for the MTREF period 2015/2016 – 2017/18 complies with all the requirements set by National Treasury.

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

I want to highlight the key focus areas for the 2015/16 budget process as highlighted in the MFMA Circular 74/75, namely:

- The 2015 Budget Review notes that the global economic outlook has weakened and the pattern of slow growth is likely to persist, with consequences for all developing economies. South Africa’s gross domestic product (GDP) forecast for 2015 has also been revised down. The National Treasury projects GDP growth of 2 per cent in 2015, rising to 3 per cent by 2017. Average growth over the forecast period is 0.4 percentage points lower than at the time of the 2014 *Medium Term Budget Policy Statement*. Inadequate electricity supply, however, will impose a serious constraint on output and exports over the short term.
- Fiscal constraints mean that transfers to municipalities will grow more slowly in the period ahead than they have in the past. Accordingly, municipalities must renew their focus on core service delivery functions and reduce costs without adversely affecting basic services.
- The state of the economy has an adverse effect on the consumers. As a result municipalities’ revenues and cash flows are expected to remain under pressure. Furthermore municipalities should carefully consider affordability of tariff increases,

especially as it relates to domestic consumers while considering the level of services versus the associated cost.

- Municipalities are advised to budget for the actual costs approved in line with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published by the Department of Cooperative Governance and Traditional Affairs.
- Consequently, municipal revenues and cash flows are expected to remain under pressure in 2015/16 and so municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts.
- Municipalities must ensure that its procurement processes are prudent, deliver value for money and help to improve service delivery.
- Municipalities must continue to undertake joint planning with their communities and respective business sector that drive the local economy.
- Regional Bulk Infrastructure Grants and Municipal Water Infrastructure grant are intended to allow government to accelerate the provision of clean water to households.
- The Minister of Finance, Minister Nhlanhla Nene in his budget speech on 25 February 2015 mentioned that the collaborative review of local government infrastructure grants will give special attention to the maintenance of infrastructure, so that the gains made over the past 20 years continue to be extended and enjoyed by all over the life of these assets.
- Regulation of a 'Standard Chart of Accounts' (SCOA) for local government was published by the Minister of Finance on 22 April 2014 and the municipality must be compliant by June 2016. The SCOA implementation poses its own challenges in terms of our existing financial system that is the compatibility of the current system, migrating to a new system or to do the necessary system upgrades. The municipal SCOA essentially provides for a uniform and standardised financial classification framework by which municipalities are required, at a transaction level, to record all expenditure, revenue, assets and liabilities. SCOA will ultimately improve the ability of municipalities and councils to take informed decisions and improve service delivery outcomes through improved evidence based financial management. It will also facilitate the aggregation of budgets and financial performance to ensure 'whole of government' reporting. Currently no system vendor is SCOA compliant and municipalities are strongly advised not to proceed with any configuration or upgrades to their current core financial systems as this could potentially lead to fruitless and wasteful expenditure.
- Related to cost-containment measures is the elimination of non-priority spending. The National Treasury has continuously through circulars provided advice to municipalities to eliminate non-priority spending. It was noted that there are municipalities that continue to excessively sponsor music festivals and arts festivals. With the implementation of cost-containment measures, municipalities must control unnecessary spending on nice-to-have items and non-essential activities.
- The unfunded/underfunded mandates pose an institutional and financial risk to the municipality as substantial amounts of own funding is being allocated to non-core functions at the expense of basic service delivery. Municipality may only budget for non-core functions such as crèches, sports fields, libraries, museums, health services, etc. if:
 - The function is listed in Schedule 4B and 5B of the Constitution;
 - The function is assigned to municipality in terms of national and provincial legislation;
 - The municipality has prioritised the provision of basic services; and
 - It does not jeopardise the financial viability of the municipality.

Municipalities are urged to sign service level agreements and recover costs where unfunded/underfunded mandates are performed on behalf of other spheres of government.

- The following inflation forecasts was taken into consideration when preparing the 2015/16 budgets and MTREF.

Fiscal Year	2014 Actual	2015 Estimate	2016	2017 Forecast	2018 Forecast
CPI Inflation	5.6%	6.2%	5.8%	5.5%	5.3%

- The operating and capital expenditure is in line with the requirements of section 18 of the MFMA.
- The Salary and Wage Collective Agreement FOR THE PERIOD 1 July 2012 to 30 June 2015 has come to an end and the percentage used to determine the employee related costs which was as follows:
 - 2015/16 Financial Year – 7 per cent (5.8 per cent plus 1 per cent)
 - 2016/17 Financial Year – 7 per cent (5.5 per cent plus 1 per cent)
 - 2017/18 Financial Year – 7 per cent (5.3 per cent plus 1 per cent)
- Repairs and maintenance of existing assets are been provided for to the amount of R 8 million. The infrastructure assets at the resorts and other council buildings are under immense pressure and to renew or upgrade them to an acceptable level will be costly.
- The unfunded/unfunded mandates pose an institutional and financial risk to the municipality as substantial amounts of own funding is allocated to non-core functions at the expense of service delivery and this issue needs to be investigated.

The Minister of Finance, Minister Nhlanhla Nene in his budget speech on 25 February 2015 mentioned that the local government equitable share was protected from the baseline reductions, to ensure that services to the poor are prioritised. The equitable share over the MTREF period grows very slowly and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant. The RSC levy replacement grant only increases with about 3% per year which is not enough to ensure the financial sustainability of this municipality. Our limited resources have compelled the municipality to pursue additional income sources in order to deliver the services in the region.

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

CAPITAL BUDGET:

PROJECT DESCRIPTION	AMOUNT
IT Equipment	150 000
Swartvlei sewerage project	200 000
Total	350 000

OPERATING BUDGET:

It should be noted in view of operation clean audit report (OPCAR), one of the audit queries raised was that the agency function performed by Eden for the roads agency function should form part of the Eden municipal budget, therefore R 128 million has been included in the operating revenue and operating expenditure thus increasing the total of the budget by these amounts, but the net effect on the budget is R0. An increase of 7% was applied to the outer years; this assumption was based on the growth increase in the RSC replacement grant.

Various other expenditure adjustments were required to ensure optimal use of the municipal resources and the execution of the mandate of council to enhance operational activities. The operating expenditure budget for Eden amounts to R347,615,126.

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

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

1. That the annual budget of Eden District Municipality for the financial year 2015/2016 as set out in the schedules contained in Section 4 or Annexure A be approved:
 - (i) Table A1 Consolidated Budget Summary;
 - (ii) Table A2 Consolidated Budget Financial Performance (by standard classification);
 - (iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);
 - (iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure);
and
 - (v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
 - (vi) Table A6 Consolidated Budget Financial Position;
 - (vii) Table A7 Consolidated Budget Cash Flows
 - (viii) Table A8 Consolidated Cash backed reserves/ accumulated surplus
 - (ix) Table A9 Consolidated Asset Management
 - (x) Table A10 Consolidated basic service delivery measurement
2. That council approves the Operating Revenue Budget of R347,615,126

3. That council approves the Operating Expenditure budget of R347,078,025
4. That council approves the Capital budget of R350,000
5. That council take note that R128.7m Operating income and expenditure as approved by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.
6. That council approves and adopts the tariffs for all services. (Annexure B)
7. That council takes note that the following policies have been reviewed and there are no changes
 - Budget Policy
 - Tariff Policy and By – Law
 - Credit Control and Debt Collection Policy and By- Law
 - Supply Chain Management Policy
 - Asset Management Policy
8. That council approves the amended - and new budget related policies, namely
 - Banking, Cash Management and Investment Policy (Annexure C)
 - Borrowing Policy (Annexure D)
 - Funds and Reserve Policy (Annexure E)
- (9) That council approves the following measures, namely
 - That the municipal manager be authorised to investigate the voluntary / early retirement packages.
 - The municipal manager be authorised to investigate a rural levy for fire fighting and a levy for municipal health services.
 - The municipal manager must compile a Turnaround Strategy for the resorts before the commencement of the new Financial year 2015/16.
 - That a moratorium be placed on the filling of vacant posts and that budgeted vacancies be filled where legal compliance is an inherent requirement.
 - That the municipal manager be authorised to enter into discussions with George Municipality regarding the payment of the rural fire fighting levy to Eden District Municipality for fire services collected by George Municipality since 2011 in the previous District Management Area (DMA).
 - Council should investigate other sources of income in collaboration with the other district municipalities and the Provincial Treasury.
 - The income and expenditures from the regional landfill site must be determined by the Waste Management Unit.
 - Unbudgeted positions on the Micro structures must be removed.
- (10) That council approves the schedule of service delivery standards (Annexure F)

SECTION 2 – RESOLUTIONS

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

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

1. That the annual budget of Eden District Municipality for the financial year 2015/2016 as set out in the schedules contained in Section 4 or Annexure A be approved:
 - (i) Table A1 Consolidated Budget Summary;
 - (ii) Table A2 Consolidated Budget Financial Performance (by standard classification);
 - (iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);
 - (iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and
 - (v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)
 - (vi) Table A6 Consolidated Budget Financial Position;
 - (vii) Table A7 Consolidated Budget Cash Flows
 - (viii) Table A8 Consolidated Cash backed reserves/ accumulated surplus
 - (ix) Table A9 Consolidated Asset Management
 - (x) Table A10 Consolidated basic service delivery measurement
2. That council approves the Operating Revenue Budget of R347,615,126.
3. That council approves the Operating Expenditure budget of R347,078,025.
4. That council approves the Capital budget of R350,000
5. That council take note that R 128.7m Operating income and expenditure as approved by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.
6. That council approves and adopts the tariffs for all services. (Annexure B)
7. That council takes note that the following policies have been reviewed and there are no changes
 - Budget Policy
 - Tariff Policy and By – Law
 - Credit Control and Debt Collection Policy and By- Law
 - Supply Chain Management Policy
 - Asset Management Policy
8. That council approves the amended - and new budget related policies, namely
 - Banking, Cash Management and Investment Policy (Annexure C)
 - Borrowing Policy (Annexure DI)

- Funds and Reserve Policy (Annexure E)
9. That council approves the following measures, namely:
- That the municipal manager be authorised to investigate the voluntary / early retirement packages.
 - The municipal manager be authorised to investigate a rural levy for fire fighting and a levy for municipal health services.
 - The municipal manager must compile a Turnaround Strategy for the resorts before the commencement of the new Financial year 2015/16.
 - That a moratorium be placed on the filling of vacant posts and that budgeted vacancies be filled where legal compliance is an inherent requirement.
 - That the municipal manager be authorised to enter into discussions with George Municipality regarding the payment of the rural fire fighting levy to Eden District Municipality for fire services collected by George Municipality since 2011 in the previous District Management Area (DMA).
 - Council should investigate other sources of income in collaboration with the other district municipalities and the Provincial Treasury.
 - The income and expenditures from the regional landfill site must be determined by the Waste Management Unit.
 - Unbudgeted positions on the Micro structure must be removed.
10. That council approves the schedule of service delivery standards (Annexure F)

Section 3 – Executive Summary

3.1 Introduction

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

Municipal Finance Management Act, 56 of 2003

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

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

Municipal Budget and Reporting Regulations, 17 April 2009

14) Tabling of annual budgets in municipal councils

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

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

9) Tabling of annual

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

3.2 Annual Budget 2015/2016 MTREF:

Operating Budget

The annual operating budget for the financial year 2015/2016 MTREF period:

ANNUAL BUDGET 2015/2016 MTREF:

TOTAL

DESCRIPTION	2015/2016	2016/2017	2017/2018
Income	R347,615,126	R356,281,329	R390,169,078
Expenditure	(R347,078,025)	(R356,029,324)	(R390,115,412)
Surplus / (Deficit)	R537,100	R252,005	R53,666

2015/2016 MTREF:

ROADS AGENCY FUNCTION

DESCRIPTION	2015/2016	2016/2017	2017/2018
Income	128,700,000	135,135,000	141,891,750
Expenditure	(128,700,000)	(135,135,000)	(141,891,750)
Surplus / Deficit	0	0	0

It should be noted in view of operation clean audit report (OPCAR), one of the audit queries raised was that the agency function performed by Eden for the roads agency function had to be included in the budget, therefore R128.7m has been included in the operating revenue and operating expenditure thus increasing the total of the operating budget by these amounts, but the net effect on the budget is R0.

The Proposed Annual budget resulted in a surplus of R537 100. (It should be noted that items on the capital budget are funded from the surplus, thus the actual surplus after deducting the capital items are R 187 100.

Operating Expenditure:

EXPENDITURE	2014/2015	2015/2016	2016/2017	2017/2018
Employee related cost	93 315 426.01	103 731 743.38	110 985 967.62	113 054 955.35
Councillor remuneration	7 723 421.72	8 495 785.89	9 345 364.48	10 279 900.93
Bad Debts	1 800 000.00	1 000 000.00	1 060 000.00	1 123 600.00
Depreciation	6 800 000.00	6 800 00.00	6 460 000.00	6 137 000.00
Repairs and maintenance	3 740 849.78	8 000 000.00	8 480 000.00	8 988 800.00
Interest	830 000.00	664 000.00	398 400.00	159 360.00
Contracted services	8 414 182.65	6 414 182.65	6 799 033.61	7 206 975.63
Grant projects	44 146 711.74	47 217 000.00	41 716 000.00	64 023 000.00
Own fund projects	5 119 9980.00	1 540 000.00		
General expenses	25 112 597.66	23 275 805.80	24 237 964.59	25 449 862.82
Contribution	4 523 500.00	5 379 098.00	5 551 184.00	5 939 766.88
Actuarial loss	6 749 176.75	5 860 410.00	5 860 410.00	5 860 410.00
ROADS AGENCY FUNCTION	116 290 000.00	128 700 000.00	135 135 000.00	141 891 750.00
TOTAL EXPENDITURE	325 565 866.31	347 078 025.72	356 029 324.30	390 115 411.61

Employee related cost:

- The Salary and Wage Collective Agreement FOR THE PERIOD 1 July 2012 to 30 June 2015 has come to an end and the percentage used to determine the employee related costs which was as follows:
2015/16 Financial Year – 7 per cent (5.8 per cent plus 1 per cent)
2016/17 Financial Year – 7 per cent (5.5 per cent plus 1 per cent)
2017/18 Financial Year – 7 per cent (5.3 per cent plus 1 per cent)
- Included in the Salary budget of 2017/18 is an amount of R5,700,000. This amount is calculated taking into account the saving on the moratorium of filling of vacancies and possible early/voluntary retirements.

Councillor Remuneration:

- Councillor remuneration was adjusted with 10%.

General Expenses

Breakdown of the general expenses is as follow:

	DESCRIPTION	Budget 2014/2015	PROPOSED 2015/2016	PROPOSED 2016/2017	PROPOSED 2017/2018
	GENERAL EXPENSES				
5040002	Advertisements	737 631.69	789 265.91	828 729.20	870 165.66
5040003	Audit Fees	3 008 016.00	2 718 577.12	2 854 505.98	2 997 231.27
5040004	Bank Charges	119 620.85	127 994.31	134 394.02	141 113.73
5040006	Computer Programs	30 000.00	32 100.00	33 705.00	35 390.25
5040009	Courier Services	38 031.20	40 693.38	42 728.05	44 864.46
5040011	Domestic Expenses	420 345.60	249 769.79	262 258.28	275 371.20
5040012	Entertainment	89 087.39	95 323.51	100 089.68	105 094.17
5040014	Health Advisory Committee	4 000.00	4 280.00	4 494.00	4 718.70
5040016	Insurance	689 092.99	737 329.50	774 195.97	812 905.77
5040018	Laboratory Test	1 551 749.40	690 000.00	724 500.00	760 725.00
5040019	Legal Fees	1 310 000.00	1 401 700.00	1 471 785.00	1 545 374.25
5040020	Licence Fees	82 565.92	88 345.53	92 762.81	97 400.95
5040022	Membership Fees	987 076.21	1 056 171.54	1 108 980.12	1 164 429.13
5040025	Plant: Hire	116 851.47	125 031.07	131 282.63	137 846.76
5040026	Plant: fuel and oil	1 136 070.67	1 215 595.62	1 276 375.40	1 340 194.17
5040027	Plant: Regist / Licencing	42 790.81	45 786.17	48 075.48	50 479.25
5040028	Plant: Tyres & Blades	241 130.32	258 009.44	270 909.91	284 455.41
5040029	Public Relations	24 375.12	26 081.38	27 385.45	28 754.72
5040030	Postage	61 441.01	65 741.88	69 028.97	72 480.42
5040031	Printing & Stationery	1 076 457.21	1 151 809.21	1 209 399.68	1 269 869.66
5040032	Protective Clothing	476 347.12	509 691.42	535 175.99	561 934.79
5040034	Refreshments	113 347.20	121 281.50	127 345.58	133 712.86
5040036	Registration Congress	120 342.04	128 765.98	135 204.28	141 964.50
5040037	Rent	341 174.24	365 056.44	383 309.26	402 474.72
5040038	Service Accounts: Elec Purchase	2 226 877.99	2 382 759.45	2 501 897.42	2 626 992.29
5040042	Water use license	11 183.00	11 965.81	12 564.10	13 192.31
5040043	Strategic Planning	73 344.46	20 000.00	21 000.00	22 050.00
5040045	Subsistence & Travel	2 076 302.44	1 373 328.46	1 441 994.88	1 514 094.62
5040046	Sundry Expenses	16 412.64	17 561.52	18 439.60	19 361.58
5040047	Telephone / Data Lines	3 037 802.76	3 250 448.95	3 412 971.40	3 583 619.97
5040049	Training	1 078 309.20	1 153 790.84	1 211 480.39	1 272 054.41

	DESCRIPTION	Budget 2014/2015	PROPOSED 2015/2016	PROPOSED 2016/2017	PROPOSED 2017/2018
	GENERAL EXPENSES				
5040053	Wreaths & Bouquets	25 000.00	26 750.00	28 087.50	29 491.88
5040055	Laundry Services	172 613.33	184 696.26	193 931.08	203 627.63
5040063	External Audit Committee	157 132.80	168 132.10	176 538.70	185 365.64
5040066	Employee Support	40 000.00	42 800.00	44 940.00	47 187.00
5040073	Deeds	3 165.00	3 386.55	3 555.88	3 733.67
5040074	Material	10 528.07	11 265.03	11 828.29	12 419.70
5040077	Health Education	12 916.64	13 820.80	14 511.85	15 237.44
5040078	Vermont Control	1 858.00	1 988.06	2 087.46	2 191.84
5040079	Property Tax	695 000.00	743 650.00	780 832.50	819 874.13
5040080	Inventory Items	22 281.60	-	-	-
5040082	Study Assistance	300 000.00	192 030.00	-	-
5040083	Stock Losses	23 000.00	24 610.00	25 840.50	27 132.53
5040097	Year End Functions	42 240.00	-	-	-
5040099	Rental: Disaster Centre Equipment	850 000.00	60 000.00	63 000.00	66 150.00
5040110	Amortised Discount: Expensed	110 411.24	118 140.03	124 047.03	130 249.38
5040112	Contr: F / time Shopsteward	82 196.82	87 950.60	92 348.13	96 965.53
5040113	Professional Fess & Labarotary Fees	100 492.33	107 526.79	112 903.13	118 548.29
5040116	Social Ass. (Disasters)	85 000.00	90 950.00	95 497.50	100 272.38
5040117	Disposable Equipment Replacement	64 059.60	68 543.77	71 970.96	75 569.51
5040120	Pers. Contribut.Stores Mission Str (20 ⁰	557 040.00	596 032.80	625 834.44	657 126.16
5040121	Air Quality Sampling	53 422.40	57 161.97	60 020.07	63 021.07
5040122	OHS (Pharmacy & Emergency Kits)	10 000.00	10 700.00	11 235.00	11 796.75
5040123	Chairpersons dissiplinere verhore	60 000.00	64 200.00	67 410.00	70 780.50
5040124	OHS (Fire extinguishers)	66 400.00	71 048.00	74 600.40	78 330.42
5040127	Security Services	123 662.88	132 319.28	138 935.25	145 882.01
5040129	Task Contributions - Eden	56 400.00	60 348.00	63 365.40	66 533.67
5040128	Vetting - Employee Investigations	50 000.00	53 500.00	56 175.00	58 983.75
5040137	Impairment: Store Items	-	30 000.00	31 500.00	33 075.00
	TOTAL	25 112 597.66	23 275 805.80	24 237 964.59	25 449 862.82

General expenditure have been adjusted downward based on the actual expenditure as at 28 February 2015, forecasted for a full financial year.

Bad Debts:

- Additional capacity will be created in the debtor section through the placement process which will decrease the bad debts as one of the main functions of this position will be debt collection.

Depreciation, contribution and actuarial losses:

- These are GRAP related expenditure which must be provided annually for in the financial statements as per the relevant GRAP accounting standards. Depreciation has been decreased in view of no allocations on the capital budget and thereafter decreased with 5% per year for the outer years.
- Post-retirement benefits were aligned to the audited financial statements.

Repairs and Maintenance :

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

Aurecon was appointed to compile a maintenance plan for the buildings. There was a backlog of R16.8m according to the Aurecon report which was compiled two years ago, it is estimated that the backlog is currently in the region of R24m. Annual repairs should be R8m for properties.

According to the Aurecon report, below is a breakdown of the backlog (excluding non-priorities):

• Calitzdorp Spa	R 5,3m
• De Hoek Resort	R 1,8m
• Eden George Mission Street	R 0.6m
• Eden Main Building	R 0.9m
• Eden ODN	R 0.4m
• Mosselbay Fire Station	R 0.3m
• Riversdale offices	R 0.2m
• Riversdale Fire	R 0.1m
• Swartvlei	R 0.9m

- Vic Bay R 0.1m

TOTAL:	R 10.6m (critical BACKLOG r&m)
---------------	---

SUMMARY OF ANNUAL REPAIR AND MAINTENANCE ACCORDING TO AURECON REPORT (excluding non-priorities):

- Calitzdorp Spa R 1.8m
- De Hoek Resort R 1.1m
- Eden George Mission Street R 0.5m
- Eden Main Building R 0.9m
- Eden ODN R 0.3m
- Mosselbay Fire Station R 0.2m
- Riversdale offices R 0.2m
- Riversdale Fire R 0.1m
- Swartvlei R 0.2m
- Vic Bay R 0.1m

TOTAL:	R 5.5m (critical BACKLOG r&m)
---------------	--

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

The outer financial years were increased with 6%.

Below a breakdown of Repair and maintenance per section and per item description

							DETAILS	Budget 2014/2015	PROPOSED 2015/2016	PROPOSED 2016/2017	PROPOSED 2017/2018
							FINANCE				
01	10	12	02	5028	002		EQUIPMENT	1 055.48	1 118.81	1 185.94	1 257.09
01	10	12	02	5028	011		PLANT	10 560.36	11 193.98	11 865.62	12 577.56
01	10	12	04	5028	011		PLANT	2 201.42	2 333.51	2 473.52	2 621.93
								13 817.26	14 646.30	15 525.07	16 456.58
							CORPORATE				
01	10	13	02	5028	002		EQUIPMENT	4 403.40	4 667.60	4 947.66	5 244.52
01	10	13	07	5028	002		EQUIPMENT	850 000.00	901 000.00	955 060.00	1 012 363.60
								854 403.40	905 667.60	960 007.66	1 017 608.12
							PLANNING AND DEVELOPMENT				
01	10	14	03	5028	001		BUILDINGS	220 000.00	4 143 254.80	4 391 850.09	4 655 361.09
01	10	14	03	5028	006		GENERAL MAINTENANCE & COMPLAINTS	117 008.00	124 028.48	131 470.19	139 358.40
								337 008.00	4 267 283.28	4 523 320.28	4 794 719.49
							PUBLIC SAFETY				
01	10	16	01	5028	001		BUILDINGS	200 000.00	212 000.00	224 720.00	238 203.20
01	10	16	01	5028	002		EQUIPMENT	110 000.00	116 600.00	123 596.00	131 011.76
01	10	16	01	5028	003		RADIO/TRANSMITTER STATION	195 000.00	206 700.00	219 102.00	232 248.12
01	10	16	01	5028	011		PLANT & VEHICLES	825 807.14	1 000 000.00	1 060 000.00	1 123 600.00
01	10	16	01	5028	017		REPAIR MAINTENANCE (FLEET VEHICLES)	112 000.00	118 720.00	125 843.20	133 393.79
01	10	16	01	5028	046		FLEET VEHICLES	94 000.00	99 640.00	105 618.40	111 955.50
01	10	16	02	5028	011		PLANT	10 000.00	10 600.00	11 236.00	11 910.16
								1 546 807.14	1 764 260.00	1 870 115.60	1 982 322.54
							HEALTH SERVICES				
01	10	18	02	5028	001		BUILDINGS	3 346.58	3 547.37	3 760.22	3 985.83
01	10	18	02	5028	002		EQUIPMENT	1 937.50	2 053.75	2 176.98	2 307.59
01	10	18	04	5028	002		EQUIPMENT	9 615.00	10 191.90	10 803.41	11 451.62
01	10	18	06	5028	002		EQUIPMENT	2 293.00	2 430.58	2 576.41	2 731.00
								17 192.08	18 223.60	19 317.02	20 476.04
							RESORTS				
01	10	22	02	5028	001		BUILDINGS	55 000.00	58 300.00	61 798.00	65 505.88
01	10	22	02	5028	002		EQUIPMENT	20 000.00	21 200.00	22 472.00	23 820.32
01	10	22	02	5028	008		ELECTRICITY	10 215.89	10 828.84	11 478.57	12 167.29
01	10	22	02	5028	011		PLANT	30 000.00	31 800.00	33 708.00	35 730.48
01	10	22	03	5028	001		BUILDINGS	40 000.00	42 400.00	44 944.00	47 640.64
01	10	22	03	5028	002		EQUIPMENT	10 000.00	10 600.00	11 236.00	11 910.16
01	10	22	03	5028	006		GENERAL MAINTENANCE & COMPLAINTS	10 000.00	10 600.00	11 236.00	11 910.16
01	10	22	03	5028	008		ELECTRICITY	15 279.62	16 196.40	17 168.18	18 198.27
01	10	22	03	5028	011		PLANT	10 000.00	10 600.00	11 236.00	11 910.16
01	10	22	05	5028	001		BUILDINGS	217 486.06	230 535.22	244 367.34	259 029.38
01	10	22	05	5028	002		EQUIPMENT	45 000.00	47 700.00	50 562.00	53 595.72
01	10	22	05	5028	006		GENERAL MAINTENANCE & COMPLAINTS	82 840.81	87 811.26	93 079.93	98 664.73
01	10	22	05	5028	008		ELECTRICITY	48 137.01	51 025.23	54 086.74	57 331.95
01	10	22	05	5028	010		WATER WORKS	15 568.16	16 502.25	17 492.38	18 541.93
01	10	22	05	5028	011		PLANT	76 483.20	81 072.19	85 936.52	91 092.71
01	10	22	05	5028	045		SWIMMING POOL	75 000.00	79 500.00	84 270.00	89 326.20
01	10	22	06	5028	001		BUILDINGS	35 000.00	37 100.00	39 326.00	41 685.56
01	10	22	06	5028	002		EQUIPMENT	20 000.00	21 200.00	22 472.00	23 820.32
01	10	22	06	5028	006		GENERAL MAINTENANCE & COMPLAINTS	31 616.42	33 513.41	35 524.21	37 655.66
01	10	22	06	5028	008		ELECTRICITY	21 937.50	23 253.75	24 648.98	26 127.91
01	10	22	06	5028	010		WATER WORKS	2 360.22	2 501.83	2 651.94	2 811.06
01	10	22	06	5028	011		PLANT	42 577.01	45 131.63	47 839.53	50 709.90
01	10	22	06	5028	013		OUTSPANS	5 000.00	5 300.00	5 618.00	5 955.08
01	10	22	06	5028	045		SWIMMING POOL	50 000.00	53 000.00	56 180.00	59 550.80
								969 501.90	1 027 672.01	1 089 332.33	1 154 692.27
							WASTE MANGEMENT				
01	10	26	01	5028	002		EQUIPMENT	2 120.00	2 247.20	2 382.03	2 524.95
							TOTAL	3 740 849.78	8 000 000.00	8 480 000.00	8 988 800.00

							DETAILS	Budget 2014/2015	PROPOSED 2015/2016	PROPOSED 2016/2017	PROPOSED 2017/2018
01	10	14	03	5028	001		BUILDINGS	220 000.00	4 143 254.80	4 391 850.09	4 655 361.09
01	10	16	01	5028	001		BUILDINGS	200 000.00	212 000.00	224 720.00	238 203.20
01	10	18	02	5028	001		BUILDINGS	3 346.58	3 547.37	3 760.22	3 985.83
01	10	22	02	5028	001		BUILDINGS	55 000.00	58 300.00	61 798.00	65 505.88
01	10	22	03	5028	001		BUILDINGS	40 000.00	42 400.00	44 944.00	47 640.64
01	10	22	05	5028	001		BUILDINGS	217 486.06	230 535.22	244 367.34	259 029.38
01	10	22	06	5028	001		BUILDINGS	35 000.00	37 100.00	39 326.00	41 685.56
								770 832.64	4 727 137.40	5 010 765.64	5 311 411.58
01	10	22	02	5028	008		ELECTRICITY	10 215.89	10 828.84	11 478.57	12 167.29
01	10	22	03	5028	008		ELECTRICITY	15 279.62	16 196.40	17 168.18	18 198.27
01	10	22	05	5028	008		ELECTRICITY	48 137.01	51 025.23	54 086.74	57 331.95
01	10	22	06	5028	008		ELECTRICITY	21 937.50	23 253.75	24 648.98	26 127.91
01	10	12	02	5028	002		EQUIPMENT	1 055.48	1 118.81	1 185.94	1 257.09
								96 625.50	102 423.03	108 568.41	115 082.52
01	10	13	02	5028	002		EQUIPMENT	4 403.40	4 667.60	4 947.66	5 244.52
01	10	13	07	5028	002		EQUIPMENT	850 000.00	901 000.00	955 060.00	1 012 363.60
01	10	16	01	5028	002		EQUIPMENT	110 000.00	116 600.00	123 596.00	131 011.76
01	10	18	02	5028	002		EQUIPMENT	1 937.50	2 053.75	2 176.98	2 307.59
01	10	18	04	5028	002		EQUIPMENT	9 615.00	10 191.90	10 803.41	11 451.62
01	10	18	06	5028	002		EQUIPMENT	2 293.00	2 430.58	2 576.41	2 731.00
01	10	22	02	5028	002		EQUIPMENT	20 000.00	21 200.00	22 472.00	23 820.32
01	10	22	03	5028	002		EQUIPMENT	10 000.00	10 600.00	11 236.00	11 910.16
01	10	22	05	5028	002		EQUIPMENT	45 000.00	47 700.00	50 562.00	53 595.72
01	10	22	06	5028	002		EQUIPMENT	20 000.00	21 200.00	22 472.00	23 820.32
01	10	26	01	5028	002		EQUIPMENT	2 120.00	2 247.20	2 382.03	2 524.95
								1 075 368.90	1 139 891.03	1 208 284.50	1 280 781.57
01	10	16	01	5028	046		FLEET VEHICLES	94 000.00	99 640.00	105 618.40	111 955.50
01	10	14	03	5028	006		GENERAL MAINTENANCE & COMPLAINTS	117 008.00	124 028.48	131 470.19	139 358.40
01	10	22	03	5028	006		GENERAL MAINTENANCE & COMPLAINTS	10 000.00	10 600.00	11 236.00	11 910.16
01	10	22	05	5028	006		GENERAL MAINTENANCE & COMPLAINTS	82 840.81	87 811.26	93 079.93	98 664.73
01	10	22	06	5028	006		GENERAL MAINTENANCE & COMPLAINTS	31 616.42	33 513.41	35 524.21	37 655.66
								241 465.23	255 953.14	271 310.33	287 588.95
01	10	22	06	5028	013		OUTSPANS	5 000.00	5 300.00	5 618.00	5 955.08
01	10	12	02	5028	011		PLANT	10 560.36	11 193.98	11 865.62	12 577.56
01	10	12	04	5028	011		PLANT	2 201.42	2 333.51	2 473.52	2 621.93
01	10	16	02	5028	011		PLANT	10 000.00	10 600.00	11 236.00	11 910.16
01	10	22	02	5028	011		PLANT	30 000.00	31 800.00	33 708.00	35 730.48
01	10	22	03	5028	011		PLANT	10 000.00	10 600.00	11 236.00	11 910.16
01	10	22	05	5028	011		PLANT	76 483.20	81 072.19	85 936.52	91 092.71
01	10	22	06	5028	011		PLANT	42 577.01	45 131.63	47 839.53	50 709.90
01	10	16	01	5028	011		PLANT & VEHICLES	825 807.14	1 000 000.00	1 060 000.00	1 123 600.00
								1 007 629.13	1 192 731.31	1 264 295.19	1 340 152.90
01	10	16	01	5028	003		RADIO/TRANSMITTER STATION	195 000.00	206 700.00	219 102.00	232 248.12
01	10	16	01	5028	017		REPAIR MAINTENANCE (FLEET VEHICLES)	112 000.00	118 720.00	125 843.20	133 393.79
01	10	22	05	5028	045		SWIMMING POOL	75 000.00	79 500.00	84 270.00	89 326.20
01	10	22	06	5028	045		SWIMMING POOL	50 000.00	53 000.00	56 180.00	59 550.80
								125 000.00	132 500.00	140 450.00	148 877.00
01	10	22	05	5028	010		WATER WORKS	15 568.16	16 502.25	17 492.38	18 541.93
01	10	22	06	5028	010		WATER WORKS	2 360.22	2 501.83	2 651.94	2 811.06
								17 928.38	19 004.08	20 144.33	21 352.99
							TOTAL	3 740 849.78	8 000 000.00	8 480 000.00	8 988 800.00

Interest paid:

- It is not envisioned that any new loans will be taken up. The outer years have been decreased as the current loans will be repaid.

Contracted Services:

- Budget for contracted services was reduced with R2m from the Adjustment budget approved in January 2015.
- These reductions are mainly in the Fire section with the cancellation of the fire agreements with George and Hessequa municipalities.
- The practice of budgeting for salaries under these sections is also no longer implemented in the budget provisions.
- Other contracted services was adjusted with 6%.

Other Operating Projects funded from own funds – R 1 540 00,00

These projects are funded from own funds:

PROJECT DESCRIPTION	AMOUNT
Records Clean Up	60 000
External Bursaries	100 000
Emergency Preparedness	80 000
SCOA Implementation	1 000 000
Individual Performance Management	150 000
Performance Management APR/SDBIP	150 000
Total	1 540 000

Grant Allocations:

Section	English	2015/2016
Executive and Council	EPWP Programme	1 005 000
Executive and Council	Municipal Disaster Recovery - Municipalities	20 849 000
Finance	Finance Management Grant	1 250 000
Finance	MSIG	930 000
Road Transport	Integrated Transport Planning	900 000
Bulk Water Planning	RBIG & DBSA Grant	20 000 000
Roads Transport	Rural Roads Asset Management Systems	2 283 000
		47 217 000

Roads agency expenditure:

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

OPERATING REVENUE:

	INCOME	Adjustment Budget 2014/15	Proposed Budget 2015/16	Proposed Budget 2016/17	Proposed Budget 2017/18
7006	EQS - RSC Levies grant	(134 097 000.00)	(138 902 000.00)	(142 206 000.00)	(145 104 000.00)
7008	Rental of Facilities and Equipment	(2 356 866.91)	(1 356 866.00)	(1 492 552.60)	(1 641 807.86)
7010	Interest earned external investments	(4 750 000.00)	(5 225 000.00)	(5 486 250.00)	(5 760 562.50)
7012	Interest earned outstanding debtors	(881 250.00)	(681 250.00)	(481 250.00)	(281 250.00)
7014	Health / Fire levy	-	-	(550 000.00)	(550 000.00)
7022	Government Grant and subsidies	(44 205 712.00)	(47 217 000.00)	(41 716 000.00)	(64 023 000.00)
7023	Sale of Land and PPE	(59 000.00)	(200 000.00)	(500 000.00)	(500 000.00)
7024	Income Agency services	(13 777 323.79)	(14 280 000.00)	(14 994 000.00)	(15 743 700.00)
7027	Contributions municipalities	(552 472.27)	(591 145.33)	(632 525.50)	(676 802.29)
7029	Contributions municipalities & products	(35 000.00)	(10 000.00)	(10 700.00)	(11 449.00)
7030	Sundry income	(10 008 951.82)	(7 838 504.82)	(12 402 354.88)	(13 242 590.37)
7034	Public contribution and donated PPE	(2 170 791.00)	(2 613 360.00)	(674 696.00)	(742 165.60)
	ROADS AGENCY FUNCTION	(116 290 000.00)	(128 700 000.00)	(135 135 000.00)	(141 891 750.00)
	TOTAL	(329 184 367.79)	(347 615 126.15)	(356 281 328.98)	(390 169 077.61)

RSC Replacement Grant

- The equitable share over the MTREF period grows very slowly and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant. The RSC levy replacement grant only increases with about 3% (R4m) per year which is not enough to ensure the financial sustainability of this municipality. Our limited resources have compelled the municipality to pursue additional income sources in order to deliver the services in the region and this remains a challenge as we have limited own income sources.

Rental of facilities and equipment:

This is rental from properties and resorts. It is envisioned with the establishment of the property task team and the turnaround strategy that is being compiled, that additional income will be generated from rental of properties.

Interest earned:

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

Government Grants:

Section	English	2015/2016
Executive and Council	EPWP Programme	1 005 000
Executive and Council	Municipal Disaster Recovery - Municipalities	20 849 000
Finance	Finance Management Grant	1 250 000
Finance	MSIG	930 000
Road Transport	Integrated Transport Planning	900 000
Bulk Water Planning	RBIG & DBSA Grant	20 000 000
Roads Transport	Rural Roads Asset Management Systems	2 283 000
TOTAL		47 217 000

Income from Agency services:

Included under this item is the administration fee received for performing the roads function on behalf of the Department of Transport whereby 12% are been received on General Maintenance and 3% on Reseal.

Sundry income:

The reason for the decrease is the firefighting income from Hessequa and George municipality. This income was included in the 2014/2015 budget, but the services will be rendered by the B-municipality in the future.

Included under this item is the income from resorts. A resort task team has been established and with the turnaround strategies compiled it is envisioned that additional income can be generated from resorts. The income included in the budget was adjusted with 10%.

Resorts income: 2016/2017 and 2017/18

As part of the budget for the 2016/17 and 2017/18 an additional amount of R4m per year is budget for the Turnaround strategy implemented in terms of the resorts.

This is based on the following assumptions:

- Prospects of long terms leasing of the resorts or
- The transfer of the resorts to the respective local municipalities within the region, depending on the outcome of the MEC with regards to the ownership of resorts.

Rural Fire Fighting Levy:

Included in the budget for 2016/17 and 2017/2018 an amount of R550 000 was included with regards to the rural fire fighting levy raised by George Municipality in the previous DMA area.

Roads Agency Function:

As mentioned previously, R 128.7m of the Roads agency function has been included in the operating revenue budget.

OPERATING SURPLUS:

	2014/2015	2015/2016	2016/2017	2017/2018
SURPLUS / (DEFICIT)	3 618 501.48	537 100.43	252 004.68	53 666.01

This table indicates a surplus for 2015/16, this surplus decrease with the outer budgeted years 2016/17 and 2017/18 to R252 004 and R53 666 respectively. No operating projects from own funds have been included in the outer years and no funding is available for the capital budget for the outer years.

The decline in the surpluses of the outer two years is a big concern and it is imperative that additional revenue sources must be identified for district municipalities as well as investigating further cost cutting measures.

CAPITAL BUDGET

The annual capital budget for the financial year 2015/2016 MTREF period is as follow:

PROJECT DESCRIPTION	AMOUNT
IT Equipment	150 000
Swartvlei sewerage project	200 000
Total	350 000

ITC Equipment

- An amount of R 150 000 ITC Equipment have been included in the budget, as there is replacement of personnel equipment that is needed, to ensure effective service delivery.

Swartvlei sewerage project

- The capital project is for the sewerage project as identified by council and this project is a high priority need to ensure council continue with delivering of services.

3.3 Provision of basic services

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

- Provision of Water services
- Provision of sanitation services

- Provision of refuse
- Provision of electricity

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

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

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

3.4 SDBIP and MTREF financial sustainability

The budget that's been tabled is a cash backed budget for the 2015/2016 MTREF period and the municipality complies with the Municipal Management Finance Act (MFMA). The financial sustainability for us as a district municipality is challenging due to the limited revenue sources but Council together with Provincial Government and other district municipalities in the Western Cape are investigating ways for extra revenue sources.

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

3.5 High Level Summary of Budget

Salary related Expenses	94 315 426.01	103 731 743.38	110 985 967.62	113 054 985.35
Councillor Remuneration	7 723 441.72	8 495 785.89	9 345 364.48	10 279 900.93
Bad Debts	1 800 000.00	1 000 000.00	1 060 000.00	1 123 600.00
Depreciation	6 800 000.00	6 800 000.00	6 460 000.00	6 137 000.00
Repairs and maintenance	3 740 849.78	8 000 000.00	8 480 000.00	8 988 800.00
Interest	830 000.00	664 000.00	398 400.00	159 360.00
Contracted services	8 414 182.65	6 414 182.65	6 799 033.61	7 206 975.63
Grant projects	44 146 711.74	47 217 000.00	41 716 000.00	64 023 000.00
Own fund projects	5 119 980.00	1 540 000.00	-	-
General expenses	25 112 597.66	23 275 805.80	24 237 964.59	25 449 862.82
Contribution	4 523 500.00	5 379 098.00	5 551 184.00	5 939 766.88
Actuarial loss	6 749 176.75	5 860 410.00	5 860 410.00	5 860 410.00
ROADS AGENCY FUNCTION	116 290 000.00	128 700 000.00	135 135 000.00	141 891 750.00
TOTAL EXPENDITURE	325 565 866.31	347 078 025.72	356 029 324.30	390 115 411.60

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

EMPLOYEE RELATED COST

- Various vacancies have been included in the budget after various consultation meetings with the Executive Management Team as well as vacancies that have not been included in the budget.
- The salary budget was compiled by using the February 2015 actual salary figures together with identified vacancies. The percentage increase in the salary budget for 2015/16 was, 7% as well as for 2016/17 and 2017/18 respectively as prescribed in circular 74 issued by National Treasury.

The List of Budgeted vacancies provided for is as follows:

DEPARTMENT	SECTION	OCCUPATION	PACKAGE
COUNCIL GENERAL	OFFICE OF THE MAYOR	CHAUFFEUR / BODY GUARD	220 325.00
FINANCIAL SERVICES	OFFICE OF THE CFO	SECRETARY	174 878.00
FINANCIAL SERVICES	FIN: BTO / EXPENSES / INCOME	CHIEF ACCOUNTANT: CREDITORS	425 992.00
FINANCIAL SERVICES	FIN: FINANCIAL STATEMENTS	TEMP WORKER	669 276.00
FINANCIAL SERVICES	FIN: FINANCIAL STATEMENTS	CHIEF ACCOUNTANT: FINANCIAL STATEMENTS	425 993.00
			1 696 139.00
OFFICE OF MUNICIPAL MANAGER	INTERNAL AUDIT UNIT	CHIEF AUDIT EXECUTIVE	852 063.00
			852 063.00
SUPPORT SERVICES	HUMUN RESOURCES	HR OFFICER: LABOUR RELATIONS	373 397.00
SUPPORT SERVICES	SUPPORT SERVICES: REGISTRY	CLERK GR I: ARCHIVES	174 878.00
SUPPORT SERVICES	SUPPORT SERVICES: REGISTRY	ACCESS CONTROL OFFICER	228 887.00
SUPPORT SERVICES	LEGAL SERVICES UNIT	LEGAL ADVISOR	672 264.00
SUPPORT SERVICES	COMMUNICATIONS & IGR	SNR COMMUNICATIONS OFFICER	47 609.49
			1 497 035.49
SUPPORT SERVICES	OFFICE: MGR STRATEGIC SUPPORT	MANAGER: STRATEGIC SUPPORT SERVICES	669 276.00
MANAGEMENT SERVICES	REGIONAL PLANNING	HANDYMAN	150 545.00
			819 821.00
MANAGEMENT SERVICES	FIRE: GEORGE	FIRE CHIEF	769 640.00
MANAGEMENT SERVICES	DISASTER MANAGEMENT CENTRE	DISASTER MANAGEMENT OFFICER / SHARED SERVICES / KAROO	373 397.00
MANAGEMENT SERVICES	FIRE FIGHTING SERVICES	DIVISIONAL OFFICER: TRAINING & PREVENTION	373 397.00
MANAGEMENT SERVICES	FIRE SERVICES - RIVERSDALE	SENIOR FIRE FIGHTER	268 834.00
			1 785 268.00
MANAGEMENT SERVICES	MHS: HESSEQUA AREA	MUNICIPAL HEALTH PRACTITIONER	382 401.00
MANAGEMENT SERVICES	MHS: PLETTENBERG BAY	SENIOR CLERK	150 544.00
			532 945.00
MANAGEMENT SERVICES	RESORT MANAGEMENT: SWARTVLEI	RESORT ASSISTANT	106 139.00
MANAGEMENT SERVICES	RESORT MANAGEMENT: VIC BAY	HANDYMAN	150 644.00
MANAGEMENT SERVICES	RESORT MANAGEMENT: SPA	MANAGER: RESORTS	229 628.00
MANAGEMENT SERVICES	RESORT MANAGEMENT: SPA	ADMINISTRATIVE ASSISTANT	150 544.00
MANAGEMENT SERVICES	RESORT MANAGEMENT: SPA	HANDYMAN	150 544.00
MANAGEMENT SERVICES	RESORT MANAGEMENT: SPA	RESORT ASSISTANT	106 139.00
MANAGEMENT SERVICES	RESORT MANAGEMENT: SPA	RESORT ASSISTANT	106 139.00
			999 777.00
		BUDGETED VACANT VACANCIES	8 403 373.49

Note

- The organogram will be reviewed and submitted to council for approval. The vacancies were reviewed and the non- critical vacancies were taken off and not budgeted for.

REPAIRS AND MAINTENANCE

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

CONTRACTED SERVICES

- The line item for contracted service will be significant less than that of the previous financial year due to the salaries of Fire services which were budgeted under this item was moved to salaries.

GRANT PROJECTS

- Grants projected are projects funded from National and Provincial Government departments and whose funding has been promulgated in the National or Provincial gazettes.
- Currently council receive funds in terms of the following grants:
 - LG Equitable Share (RSC replacement grant)
 - Financial Management Grant (FMG)
 - Municipal Systems Improvement Grant (MSIG)
 - Expanded Public Works Program (EPWP)
 - Integrated Transport Planning
 - Municipal Disaster Recovery Grant
 - Regional Bulk Infrastructure Grant (RBIG)

GRANT PROJECT FUNDED:

<u>Section</u>	<u>English</u>	<u>2015/2016</u>
Executive and Council	EPWP Programme	1 005 000
Executive and Council	Municipal Disaster Recovery - Municipalities	20 849 000
Finance	Finance Management Grant	1 250 000
Finance	MSIG	930 000
Road Transport	Integrated Transport Planning	900 000
Bulk Water Planning	RBIG & DBSA Grant	20 000 000
Roads Transport	Rural Roads Asset Management Systems	2 283 000
TOTAL		47 217 000

GENERAL EXPENSES:

During the month of March 2015 various engagements with the different line managers were held with Finance and the Management Team. During this engagement various cost cutting measures was proposed and included in the Annual Budget. The preparation of the budget is the outcome of inputs and efforts from all departments of the municipality.

Additional budget request was also considered and included where necessary.

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

INTEREST:

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

CONTRIBUTIONS / ACTUARIAL LOSS:

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

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

	INCOME	Adjustment Budget 2014/15	Proposed Budget 2015/16	Proposed Budget 2016/17	Proposed Budget 2017/18
7006	EQS - RSC Levies grant	(134 097 000.00)	(138 902 000.00)	(142 206 000.00)	(145 104 000.00)
7008	Rental of Facilities and Equipment	(2 356 866.91)	(1 356 866.00)	(1 492 552.60)	(1 641 807.86)
7010	Interest earned external investments	(4 750 000.00)	(5 225 000.00)	(5 486 250.00)	(5 760 562.50)
7012	Interest earned outstanding debtors	(881 250.00)	(681 250.00)	(481 250.00)	(281 250.00)
7014	Health / Fire levy	-	-	(550 000.00)	(550 000.00)
7022	Government Grant and subsidies	(44 205 712.00)	(47 217 000.00)	(41 716 000.00)	(64 023 000.00)
7023	Sale of Land and PPE	(59 000.00)	(200 000.00)	(500 000.00)	(500 000.00)
7024	Income Agency services	(13 777 323.79)	(14 280 000.00)	(14 994 000.00)	(15 743 700.00)
7027	Contributions municipalities	(552 472.27)	(591 145.33)	(632 525.50)	(676 802.29)
7029	Contributions municipalities & products	(35 000.00)	(10 000.00)	(10 700.00)	(11 449.00)
7030	Sundry income	(10 008 951.82)	(7 838 504.82)	(12 402 354.88)	(13 242 590.37)
7034	Public contribution and donated PPE	(2 170 791.00)	(2 613 360.00)	(674 696.00)	(742 165.60)
	ROADS AGENCY FUNCTION	(116 290 000.00)	(128 700 000.00)	(135 135 000.00)	(141 891 750.00)
	TOTAL	(329 184 367.79)	(347 615 126.15)	(356 281 328.98)	(390 169 077.61)

As mentioned previously, R 128.7m of the Roads agency function has been included in the operating revenue budget.

- Interest earned – a conservative approach was followed in calculating the interest earned due to the volatile economy.
- **Rental of facilities an Equipment**

The Property Task team envisage that the income generated from properties will increase as well as the resorts due to the implementation of the turnaround strategy.

Section 4 – Annual Budget Tables

ANNEXURE A

MAIN SUPPORTING BUDGET SCHEDULES

DC4 Eden - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 090	3 433	4 684	4 500	4 750	4 750	4 750	5 225	5 486	5 761
Transfers recognised - operational	128 544	138 082	145 733	170 060	168 993	168 993	168 993	186 119	183 922	209 127
Other own revenue	141 405	141 360	156 146	134 257	155 441	155 441	155 441	156 271	166 873	175 282
Total Revenue (excluding capital transfers and contributions)	272 039	282 875	306 563	308 817	329 184	329 184	329 184	347 615	356 281	390 169
Employee costs	143 788	142 532	92 562	155 035	94 315	94 315	94 315	103 732	110 986	113 055
Remuneration of councillors	6 327	6 748	7 028	7 705	7 723	7 723	7 723	8 496	9 345	10 280
Depreciation & asset impairment	9 029	5 161	4 831	8 322	6 800	6 800	6 800	6 800	6 460	6 137
Finance charges	402	743	704	530	830	830	830	664	398	159
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	35 963	34 896	34 896	34 896	47 217	41 716	64 023
Other expenditure	214 376	112 883	208 788	98 758	181 001	181 001	181 001	180 169	187 123	196 461
Total Expenditure	373 922	268 067	313 913	306 313	325 566	325 566	325 566	347 078	356 029	390 115
Surplus/(Deficit)	(101 883)	14 808	(7 350)	2 504	3 619	3 619	3 619	537	252	54
Transfers recognised - capital	-	11	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed a	-	294	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(101 883)	15 113	(7 350)	2 504	3 619	3 619	3 619	537	252	54
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(101 883)	15 113	(7 350)	2 504	3 619	3 619	3 619	537	252	54
Capital expenditure & funds sources										
Capital expenditure	514	3 675	1 226	8 300	9 414	9 414	9 414	350	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	514	3 675	1 226	8 300	9 414	9 414	9 414	350	-	-
Total sources of capital funds	514	3 675	1 226	8 300	9 414	9 414	9 414	350	-	-
Financial position										
Total current assets	53 819	90 009	105 078	113 385	113 385	113 385	113 385	113 385	113 385	113 385
Total non current assets	546 550	542 158	515 890	532 282	532 282	532 282	532 282	532 282	532 282	532 282
Total current liabilities	61 779	68 993	52 702	67 533	67 533	67 533	67 533	67 533	67 533	67 533
Total non current liabilities	97 590	107 060	114 973	117 571	117 571	117 571	117 571	117 571	117 571	117 571
Community wealth/Equity	441 000	456 114	453 293	460 563	460 563	460 563	460 563	460 563	460 563	460 563
Cash flows										
Net cash from (used) operating	27 953	29 839	20 820	9 020	(30 251)	(30 251)	(30 251)	19 577	19 184	19 114
Net cash from (used) investing	(10 480)	(607)	1 399	(5 766)	(6 880)	(6 880)	(6 880)	(150)	-	-
Net cash from (used) financing	(1 846)	980	(622)	(650)	(650)	(650)	(650)	-	-	-
Cash/cash equivalents at the year end	42 772	72 984	94 581	97 186	56 801	56 801	56 801	76 228	95 412	114 526
Cash backing/surplus reconciliation										
Cash and investments available	42 813	73 025	79 737	95 686	95 686	95 686	95 686	95 686	95 686	95 686
Application of cash and investments	18 021	626	(24 432)	(428)	5 728	5 728	5 728	(3 394)	(3 466)	(3 527)
Balance - surplus (shortfall)	24 792	72 399	104 169	96 114	89 958	89 958	89 958	99 080	99 152	99 213
Asset management										
Asset register summary (WDV)	501 771	499 858	173 466	348 645	348 645	348 645	348 645	348 645	348 645	348 645
Depreciation & asset impairment	9 029	5 161	4 831	8 322	6 800	6 800	6 800	6 800	6 460	6 137
Renewal of Existing Assets	-	299	-	-	-	-	-	-	-	-
Repairs and Maintenance	2 337	2 957	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard										
Governance and administration		145 920	167 239	163 210	196 576	205 505	205 505	209 837	209 581	235 955
Executive and council		145 920	166 330	162 335	195 274	204 202	204 202	209 837	209 581	235 955
Budget and treasury office		-	7	-	-	-	-	-	-	-
Corporate services		-	902	875	1 302	1 302	1 302	-	-	-
Community and public safety		4 657	5 009	5 327	6 024	6 036	6 036	6 823	11 285	12 013
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		4 526	4 878	5 143	5 855	5 867	5 867	6 637	11 081	11 789
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		131	131	184	169	169	169	186	204	225
Economic and environmental services		121 287	110 601	137 906	106 132	116 522	116 522	128 955	135 416	142 201
Planning and development		333	17	4	-	-	-	-	-	-
Road transport		120 749	110 096	137 713	106 000	116 290	116 290	128 700	135 135	141 892
Environmental protection		205	488	189	132	232	232	255	281	309
Trading services		-	312	120	84	1 122	1 122	2 000	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	312	120	84	1 122	1 122	2 000	-	-
Other	4	-	4	-	-	-	-	-	-	-
Total Revenue - Standard	2	271 864	283 165	306 563	308 816	329 184	329 184	347 615	356 281	390 169
Expenditure - Standard										
Governance and administration		180 320	88 208	109 453	117 700	127 659	127 659	115 133	97 459	97 025
Executive and council		137 431	50 293	65 949	63 639	73 941	73 941	59 945	40 968	37 538
Budget and treasury office		18 370	15 080	17 259	24 698	22 999	22 999	24 937	25 893	26 986
Corporate services		24 519	22 835	26 245	29 363	30 719	30 719	30 251	30 599	32 501
Community and public safety		55 638	57 155	63 230	65 304	64 790	64 790	64 185	67 331	71 771
Community and social services		4 092	3 378	2 279	2 918	-	-	-	-	-
Sport and recreation		8 030	7 414	8 277	9 742	10 612	10 612	10 864	11 567	12 316
Public safety		21 423	23 508	28 928	25 179	23 534	23 534	24 904	26 491	28 192
Housing		-	-	-	-	-	-	-	-	-
Health		22 093	22 855	23 746	27 464	30 644	30 644	28 417	29 273	31 263
Economic and environmental services		134 228	119 382	137 365	118 238	126 746	126 746	145 467	152 546	160 341
Planning and development		9 874	5 642	6 193	6 910	7 351	7 351	11 257	11 666	12 421
Road transport		121 347	110 096	125 444	108 891	117 331	117 331	131 883	138 399	145 274
Environmental protection		3 007	3 644	5 728	2 436	2 065	2 065	2 327	2 481	2 647
Trading services		1 895	2 218	3 865	5 070	6 370	6 370	22 294	38 693	60 978
Electricity		32	-	-	-	-	-	-	-	-
Water		-	66	201	3 708	3 023	3 023	20 781	37 078	59 252
Waste water management		3	4	1 976	-	-	-	-	-	-
Waste management		1 860	2 148	1 688	1 362	3 347	3 347	1 512	1 615	1 725
Other	4	1 665	1 086	-	-	-	-	-	-	-
Total Expenditure - Standard	3	373 746	268 049	313 913	306 312	325 566	325 566	347 078	356 029	390 115
Surplus/(Deficit) for the year		(101 882)	15 116	(7 351)	2 504	3 619	3 619	537	252	54

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote	1									
Vote 1 - Executive and Council		145 920	166 330	162 335	195 274	204 202	204 202	209 837	209 581	235 955
Vote 2 - Budget and Treasury Office		-	7	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	901	875	1 302	1 302	1 302	-	-	-
Vote 4 - Planning and Development		333	21	4	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 6 - Health		131	131	183	169	169	169	186	204	225
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		4 526	4 878	5 143	5 855	5 867	5 867	6 637	11 081	11 789
Vote 9 - Waste Management		-	312	120	84	1 122	1 122	2 000	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		205	488	189	132	232	232	255	281	309
Vote 14 - Roads Agency Function		120 749	110 096	137 713	106 000	116 290	116 290	128 700	135 135	141 892
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	271 864	283 164	306 562	308 816	329 184	329 184	347 615	356 281	390 169
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		136 390	48 955	65 949	63 639	73 941	73 941	59 945	40 968	37 538
Vote 2 - Budget and Treasury Office		19 411	16 419	17 258	24 698	22 999	22 999	24 937	25 893	26 986
Vote 3 - Corporate Services		24 520	22 836	26 246	29 364	30 719	30 719	30 251	30 599	32 501
Vote 4 - Planning and Development		11 538	6 728	6 193	6 909	7 351	7 351	11 257	11 666	12 421
Vote 5 - Public Safety		21 423	23 508	28 928	25 181	23 534	23 534	24 904	26 491	28 192
Vote 6 - Health		22 093	22 854	23 745	27 466	30 644	30 644	28 417	29 273	31 263
Vote 7 - Community and Social Services		4 092	3 379	2 279	2 918	-	-	-	-	-
Vote 8 - Sport and Recreation		8 029	7 415	8 277	9 742	10 612	10 612	10 864	11 567	12 316
Vote 9 - Waste Management		1 860	2 148	1 688	1 362	3 347	3 347	1 512	1 615	1 725
Vote 10 - Road Transport		598	-	365	2 891	1 041	1 041	3 183	3 264	3 382
Vote 11 - Waste Water Management		4	4	1 976	-	-	-	-	-	-
Vote 12 - Water		-	66	201	3 708	3 023	3 023	20 781	37 078	59 252
Vote 13 - Environmental Protection		3 008	3 644	5 728	2 436	2 065	2 065	2 327	2 481	2 647
Vote 14 - Roads Agency Function		120 749	110 096	125 079	106 000	116 290	116 290	128 700	135 135	141 892
Vote 15 - Electricity		32	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	373 747	268 052	313 912	306 315	325 566	325 566	347 078	356 029	390 115
Surplus/(Deficit) for the year	2	(101 883)	15 112	(7 350)	2 501	3 619	3 619	537	252	54

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 266	1 775	853	2 357	2 357	2 357	2 357	1 357	1 493	1 642
Interest earned - external investments		2 090	3 433	4 684	4 500	4 750	4 750	4 750	5 225	5 486	5 761
Interest earned - outstanding debtors		-	-	-	0	-	-	-	681	481	281
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		205	208	189	-	232	232	232	255	831	859
Agency services		7 234	14 148	679	12 671	13 777	13 777	13 777	14 280	14 994	15 744
Transfers recognised - operational		128 544	138 082	145 733	170 060	168 993	168 993	168 993	186 119	183 922	209 127
Other revenue	2	132 700	125 095	154 425	119 229	139 075	139 075	139 075	139 698	149 074	156 756
Gains on disposal of PPE		-	134	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		272 039	282 875	306 563	308 817	329 184	329 184	329 184	347 615	356 281	390 169
Expenditure By Type											
Employee related costs	2	143 788	142 532	92 562	155 035	94 315	94 315	94 315	103 732	110 986	113 055
Remuneration of councillors		6 327	6 748	7 028	7 705	7 723	7 723	7 723	8 496	9 345	10 280
Debt impairment	3	380	2 043	2 443	800	1 800	1 800	1 800	1 000	1 060	1 124
Depreciation & asset impairment	2	9 029	5 161	4 831	8 322	6 800	6 800	6 800	6 800	6 460	6 137
Finance charges		402	743	704	530	830	830	830	664	398	159
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		5 694	6 386	13 808	9 826	8 414	8 414	8 414	6 414	6 799	7 207
Transfers and grants		-	-	-	35 963	34 896	34 896	34 896	47 217	41 716	64 023
Other expenditure	4, 5	208 146	104 063	192 537	88 132	170 787	170 787	170 787	172 755	179 264	188 131
Loss on disposal of PPE		156	391	-	-	-	-	-	-	-	-
Total Expenditure		373 922	268 067	313 913	306 313	325 566	325 566	325 566	347 078	356 029	390 115
Surplus/(Deficit)											
Transfers recognised - capital		-	11	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	294	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(101 883)	15 113	(7 350)	2 504	3 619	3 619	3 619	537	252	54
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(101 883)	15 113	(7 350)	2 504	3 619	3 619	3 619	537	252	54
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(101 883)	15 113	(7 350)	2 504	3 619	3 619	3 619	537	252	54
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(101 883)	15 113	(7 350)	2 504	3 619	3 619	3 619	537	252	54

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		55	303	114	-	327	327	327	-	-	-
Vote 2 - Budget and Treasury Office		25	26	21	-	6	6	6	-	-	-
Vote 3 - Corporate Services		157	2 992	560	1 000	923	923	923	150	-	-
Vote 4 - Planning and Development		2	12	50	-	-	-	-	-	-	-
Vote 5 - Public Safety		4	180	444	1 300	1 935	1 935	1 935	-	-	-
Vote 6 - Health		215	77	31	-	53	53	53	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		58	73	6	200	370	370	370	200	-	-
Vote 9 - Waste Management		-	9	-	5 800	5 800	5 800	5 800	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		-	3	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	516	3 675	1 226	8 300	9 414	9 414	9 414	350	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		516	3 675	1 226	8 300	9 414	9 414	9 414	350	-	-
Capital Expenditure - Standard											
Governance and administration		236	3 321	695	1 000	1 256	1 256	1 256	150	-	-
Executive and council		55	303	114	-	327	327	327	-	-	-
Budget and treasury office		24	26	21	-	6	6	6	-	-	-
Corporate services		157	2 992	560	1 000	923	923	923	150	-	-
Community and public safety		277	330	481	1 500	2 358	2 358	2 358	200	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		58	73	6	200	370	370	370	200	-	-
Public safety		4	180	444	1 300	1 935	1 935	1 935	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		215	77	31	-	53	53	53	-	-	-
Economic and environmental services		1	15	50	-	-	-	-	-	-	-
Planning and development		1	12	50	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	3	-	-	-	-	-	-	-	-
Trading services		-	9	-	5 800	5 800	5 800	5 800	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	9	-	5 800	5 800	5 800	5 800	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	514	3 675	1 226	8 300	9 414	9 414	9 414	350	-	-
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		514	3 675	1 226	8 300	9 414	9 414	9 414	350	-	-
Total Capital Funding	7	514	3 675	1 226	8 300	9 414	9 414	9 414	350	-	-

DC4 Eden - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS											
Current assets											
Cash		42 771	72 983	79 737	95 686	95 686	95 686	95 686	95 686	95 686	95 686
Call investment deposits	1	1	1	-	-	-	-	-	-	-	-
Consumer debtors	1	3 326	6 560	14 440	6 758	6 758	6 758	6 758	6 758	6 758	6 758
Other debtors		1 755	4 153	3 852	4 402	4 402	4 402	4 402	4 402	4 402	4 402
Current portion of long-term receivables		2 654	2 534	2 404	2 534	2 534	2 534	2 534	2 534	2 534	2 534
Inventory	2	3 312	3 778	4 645	4 005	4 005	4 005	4 005	4 005	4 005	4 005
Total current assets		53 819	90 009	105 078	113 385	113 385	113 385	113 385	113 385	113 385	113 385
Non current assets											
Long-term receivables		44 738	42 259	47 487	37 190	37 190	37 190	37 190	37 190	37 190	37 190
Investments		41	41	-	-	-	-	-	-	-	-
Investment property		344 922	347 611	170 665	345 577	345 577	345 577	345 577	345 577	345 577	345 577
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	155 470	148 706	294 896	146 406	146 406	146 406	146 406	146 406	146 406	146 406
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		1 379	3 541	2 801	3 068	3 068	3 068	3 068	3 068	3 068	3 068
Other non-current assets		-	-	41	41	41	41	41	41	41	41
Total non current assets		546 550	542 158	515 890	532 282	532 282	532 282	532 282	532 282	532 282	532 282
TOTAL ASSETS		600 369	632 167	620 968	645 667	645 667	645 667	645 667	645 667	645 667	645 667
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	537	622	1 923	700	700	700	700	700	700	700
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	42 950	48 714	30 278	44 745	44 745	44 745	44 745	44 745	44 745	44 745
Provisions		18 292	19 657	20 501	22 088	22 088	22 088	22 088	22 088	22 088	22 088
Total current liabilities		61 779	68 993	52 702	67 533	67 533	67 533	67 533	67 533	67 533	67 533
Non current liabilities											
Borrowing		2 513	3 506	3 136	2 156	2 156	2 156	2 156	2 156	2 156	2 156
Provisions		95 077	103 554	111 837	115 415	115 415	115 415	115 415	115 415	115 415	115 415
Total non current liabilities		97 590	107 060	114 973	117 571	117 571	117 571	117 571	117 571	117 571	117 571
TOTAL LIABILITIES		159 369	176 053	167 675	185 104	185 104	185 104	185 104	185 104	185 104	185 104
NET ASSETS	5	441 000	456 114	453 293	460 563	460 563	460 563	460 563	460 563	460 563	460 563
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		433 553	448 667	435 224	458 916	458 916	458 916	458 916	458 916	458 916	458 916
Reserves	4	7 447	7 447	18 069	1 647	1 647	1 647	1 647	1 647	1 647	1 647
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	441 000	456 114	453 293	460 563	460 563	460 563	460 563	460 563	460 563	460 563

DC4 Eden - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges									-	-	-
Service charges									-	-	-
Other revenue		91 896	148 058	129 870	125 436	125 436	125 436	125 436	155 590	166 392	175 000
Government - operating	1	198 431	138 082	141 097	170 060	168 993	168 993	168 993	186 119	183 922	209 127
Government - capital	1	-	-	-	-	-	-	-	-	-	-
Interest		2 090	3 433	2 601	4 500	4 750	4 750	4 750	5 906	5 968	6 042
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(264 062)	(258 991)	(248 119)	(286 362)	(293 704)	(293 704)	(293 704)	(280 157)	(294 983)	(306 872)
Finance charges		(402)	(743)	(485)	(530)	(830)	(830)	(830)	(664)	(398)	(159)
Transfers and Grants	1	-	-	(4 144)	(4 084)	(34 896)	(34 896)	(34 896)	(47 217)	(41 716)	(64 023)
NET CASH FROM/(USED) OPERATING ACTIVITIES		27 953	29 839	20 820	9 020	(30 251)	(30 251)	(30 251)	19 577	19 184	19 114
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	170	-					-	-	-
Decrease (Increase) in non-current debtors		-	-	-					-	-	-
Decrease (increase) other non-current receivables		(9 965)	2 604	2 534	2 534	2 534	2 534	2 534	-	-	-
Decrease (increase) in non-current investments		-	-	-					-	-	-
Payments											
Capital assets		(515)	(3 381)	(1 135)	(8 300)	(9 414)	(9 414)	(9 414)	(150)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 480)	(607)	1 399	(5 766)	(6 880)	(6 880)	(6 880)	(150)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		(22)	-	-					-	-	-
Borrowing long term/refinancing		-	1 762	-					-	-	-
Increase (decrease) in consumer deposits		-	-	-					-	-	-
Payments											
Repayment of borrowing		(1 824)	(782)	(622)	(650)	(650)	(650)	(650)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 846)	980	(622)	(650)	(650)	(650)	(650)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		15 627	30 212	21 597	2 604	(37 781)	(37 781)	(37 781)	19 427	19 184	19 114
Cash/cash equivalents at the year begin:	2	27 145	42 772	72 984	94 582	94 582	94 582	94 582	56 801	76 228	95 412
Cash/cash equivalents at the year end:	2	42 772	72 984	94 581	97 186	56 801	56 801	56 801	76 228	95 412	114 526

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available											
Cash/cash equivalents at the year end	1	42 772	72 984	94 581	97 186	56 801	56 801	56 801	76 228	95 412	114 526
Other current investments > 90 days		-	-	(14 844)	(1 500)	38 885	38 885	38 885	19 458	274	(18 840)
Non current assets - Investments	1	41	41	-	-	-	-	-	-	-	-
Cash and investments available:		42 813	73 025	79 737	95 686	95 686	95 686	95 686	95 686	95 686	95 686
Application of cash and investments											
Unspent conditional transfers		7 883	8 049	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	2 691	(14 870)	(24 432)	(428)	5 728	5 728	5 728	(3 394)	(3 466)	(3 527)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	7 447	7 447	-	-	-	-	-	-	-	-
Total Application of cash and investments:		18 021	626	(24 432)	(428)	5 728	5 728	5 728	(3 394)	(3 466)	(3 527)
Surplus(shortfall)		24 792	72 399	104 169	96 114	89 958	89 958	89 958	99 080	99 152	99 213

DC4 Eden - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling					-					
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kw h per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kw h per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social packa		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kw h per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

DC4 Eden - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone											
Net Property Rates											
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone											
Net Service charges - electricity revenue											
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone											
Net Service charges - water revenue											
Service charges - sanitation revenue	6										
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue											
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue											
Other Revenue by source											
List other revenue by source											
Roads Agency Function		132 700	125 095	154 425	119 229	139 075	139 075	139 075	4 379	6 329	6 548
Resorts									128 700	135 135	141 892
Health / Fire Levy									6 619	7 060	7 766
										550	550
Total 'Other' Revenue	3	132 700	125 095	154 425	119 229	139 075	139 075	139 075	139 698	149 074	156 756
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		106 144	106 294	56 068	114 812	57 828	57 828	57 828	65 046	69 599	74 471
Pension and UIF Contributions		10 183	10 037	8 914	12 211	12 629	12 629	12 629	14 351	15 355	16 430
Medical Aid Contributions		6 469	6 699	7 104	6 770	7 498	7 498	7 498	9 352	10 017	10 718
Overtime		1 083	1 057	801	1 245	1 144	1 144	1 144	1 144	1 224	1 310
Performance Bonus		-	(327)	122	485	485	485	485	500	535	572
Motor Vehicle Allowance		8 973	8 208	7 336	6 508	7 586	7 586	7 586	6 064	6 488	6 942
Cellphone Allowance		-	-	136	636	192	192	192	172	185	197
Housing Allowances		624	604	538	649	659	659	659	635	672	719
Other benefits and allowances		1 374	1 189	3 054	2 372	1 778	1 778	1 778	1 792	1 792	1 918
Payments in lieu of leave		4 919	4 717	4 034	4 273	4 516	4 516	4 516	4 784	5 118	5 477
Long service awards		733	700	783	750	-	-	-	-	-	-
Post-retirement benefit obligations		3 287	3 352	3 674	4 324	-	-	-	-	-	(5 700)
sub-total	5	143 788	142 532	92 562	155 035	94 315	94 315	94 315	103 732	110 986	113 055
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	143 788	142 532	92 562	155 035	94 315	94 315	94 315	103 732	110 986	113 055
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital											
Depreciation & asset impairment	10										
Depreciation of Property, Plant & Equipment		9 029	5 161	4 831	8 322	6 800	6 800	6 800	6 800	6 460	6 137
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	1	9 029	5 161	4 831	8 322	6 800	6 800	6 800	6 800	6 460	6 137
Bulk purchases	1										
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases											
Transfers and grants	1										
Cash transfers and grants					35 963	34 896	34 896	34 896	47 217	41 716	64 023
Non-cash transfers and grants											
Total transfers and grants					35 963	34 896	34 896	34 896	47 217	41 716	64 023
Contracted services	1										
Executive and Council		10	70	264	87	161	161	161	161	171	181
Budget and Treasury		1 794	479	1 241	1 751	1 736	1 736	1 736	1 736	1 840	1 950
Corporate Services		1 151	1 194	2 407	1 645	1 568	1 568	1 568	1 568	1 662	1 761
Planning and Development		12	23	22	25	84	84	84	84	89	95
Fire Fighting		2 263	4 290	5 417	5 748	3 936	3 936	3 936	1 936	2 052	2 175
Health Services		251	251	594	292	302	302	302	302	320	339
Resorts		128	31	95	184	534	534	534	534	566	599
Community Services		54	48	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Environmental Management		-	-	1 440	94	94	94	94	94	100	106
Waste Water Management		-	-	1 976	-	-	-	-	-	-	-
Public Transport		-	-	352	-	-	-	-	-	-	-
sub-total	1	5 694	6 386	13 808	9 826	8 414	8 414	8 414	6 414	6 799	7 207
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services	1	5 694	6 386	13 808	9 826	8 414	8 414	8 414	6 414	6 799	7 207
Other Expenditure By Type	3										
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees		2 055	1 857	2 597	3 008	3 008	3 008	3 008	2 719	2 855	2 997
General expenses		206 091	102 206	189 940	16 411	33 059	33 059	33 059	24 485	23 580	24 663
List Other Expenditure by Type											
Advertisements					836	738	738	738	789	829	870
Domestic Expenses					474	420	420	420	250	252	275
Insurance					692	689	689	689	737	774	813
Laboratory Test					486	1 552	1 552	1 552	690	725	761
Legal Fees					810	1 310	1 310	1 310	1 402	1 472	1 545
Membership Fees					987	987	987	987	1 056	1 109	1 164
Plant: Fuel and Oil					1 127	1 136	1 136	1 136	1 216	1 276	1 340
Printing & Stationery					1 099	1 076	1 076	1 076	1 152	1 209	1 270
Service Accounts: Municipalities					2 117	2 227	2 227	2 227	2 383	2 502	2 627
Subsistence & Travel					1 933	2 076	2 076	2 076	1 373	1 442	1 514
Telephone & Data Lines					3 556	3 038	3 038	3 038	3 250	3 413	3 584
Training					1 078	1 078	1 078	1 078	1 154	1 211	1 272
Property Tax					695	695	695	695	744	781	820
Rental: Disaster Centre Equipment					850	850	850	850	60	63	66
Pers. Contrib. Stores Mission Str (20%)					557	557	557	557	596	626	657
Roads Agency Function					51 356	116 290	116 290	116 290	128 700	135 135	141 892
Total 'Other' Expenditure	1	208 146	104 063	192 537	88 132	170 787	170 787	170 787	172 755	178 264	188 131
Repairs and Maintenance	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9										

DC4 Eden - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury Office	Vote 3 - Corporate Services	Vote 4 - Planning and Development	Vote 5 - Public Safety	Vote 6 - Health	Vote 7 - Community and Social Services	Vote 8 - Sport and Recreation	Vote 9 - Waste Management	Vote 10 - Road Transport	Vote 11 - Waste Water Management	Vote 12 - Water	Vote 13 - Environmental Protection	Vote 14 - Roads Agency Function	Vote 15 - Electricity	Total	
R thousand	1																	
Revenue By Source																		
Property rates																		-
Property rates - penalties & collection charges																		-
Service charges - electricity revenue																		-
Service charges - water revenue																		-
Service charges - sanitation revenue																		-
Service charges - refuse revenue																		-
Service charges - other																		-
Rental of facilities and equipment		1 339							18									1 357
Interest earned - external investments		5 225																5 225
Interest earned - outstanding debtors		681																681
Dividends received																		-
Fines														255				255
Licences and permits																		-
Agency services		14 280																14 280
Other revenue		2 193					186		6 619	2 000					128 700			139 698
Transfers recognised - operational		186 119																186 119
Gains on disposal of PPE																		-
Total Revenue (excluding capital transfers and contributions)		209 837	-	-	-	-	186	-	6 637	2 000	-	-	-	255	128 700	-	-	347 615
Expenditure By Type																		
Employee related costs		9 464	14 754	19 781	5 997	17 541	24 906		7 205	1 385				1 932				102 965
Remuneration of councillors		8 496																8 496
Debt impairment		1 000																1 000
Depreciation & asset impairment		202	5 241	814	27	395	109			2				11				6 800
Finance charges		664																664
Bulk purchases																		-
Other materials																		-
Contracted services		161	1 736	1 568	84	1 936	302		534					94				6 414
Transfers and grants		20 849	2 180				1 005				3 183		20 000					47 217
Other expenditure		19 110	1 026	8 088	5 149	5 032	2 096		3 125	125			781	290	128 700			173 521
Loss on disposal of PPE																		-
Total Expenditure		59 945	24 937	30 251	11 257	24 904	28 417	-	10 864	1 512	3 183	-	20 781	2 327	128 700	-	-	347 078
Surplus/(Deficit)		149 892	(24 937)	(30 251)	(11 257)	(24 904)	(28 231)	-	(4 227)	488	(3 183)	-	(20 781)	(2 071)	-	-	-	538
Transfers recognised - capital																		-
Contributions recognised - capital																		-
Contributed assets																		-
Surplus/(Deficit) after capital transfers & contributions		149 892	(24 937)	(30 251)	(11 257)	(24 904)	(28 231)	-	(4 227)	488	(3 183)	-	(20 781)	(2 071)	-	-	-	538

DC4 Eden - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		1	1	-							
Other current investments > 90 days											
Total Call investment deposits	2	1	1	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		23 641	14 581	14 440	16 229	16 229	16 229	16 229	16 229	16 229	16 229
Less: Provision for debt impairment		(20 315)	(8 021)		(9 471)	(9 471)	(9 471)	(9 471)	(9 471)	(9 471)	(9 471)
Total Consumer debtors	2	3 326	6 560	14 440	6 758	6 758	6 758	6 758	6 758	6 758	6 758
Debt impairment provision											
Balance at the beginning of the year		32 727	20 315		8 671	8 671	8 671	8 671	8 671	8 671	8 671
Contributions to the provision		380	2 043		800	800	800	800	800	800	800
Bad debts written off		(12 793)	(14 336)								
Balance at end of year		20 314	8 022	-	9 471	9 471	9 471	9 471	9 471	9 471	9 471
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		179 898	175 682	294 896	187 332	187 332	187 332	187 332	187 332	187 332	187 332
Leases recognised as PPE											
Less: Accumulated depreciation		24 428	26 976		40 926	40 926	40 926	40 926	40 926	40 926	40 926
Total Property, plant and equipment (PPE)	2	155 470	148 706	294 896	146 406	146 406	146 406	146 406	146 406	146 406	146 406
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		537	622	1 923	700	700	700	700	700	700	700
Total Current liabilities - Borrowing		537	622	1 923	700	700	700	700	700	700	700
Trade and other payables											
Trade and other creditors		35 067	40 665	30 278	44 745	44 745	44 745	44 745	44 745	44 745	44 745
Unspent conditional transfers		7 883	8 049								
VAT											
Total Trade and other payables	2	42 950	48 714	30 278	44 745	44 745	44 745	44 745	44 745	44 745	44 745
Non current liabilities - Borrowing											
Borrowing	4	2 513	1 744	3 136	2 156	2 156	2 156	2 156	2 156	2 156	2 156
Finance leases (including PPP asset element)			1 762								
Total Non current liabilities - Borrowing		2 513	3 506	3 136	2 156	2 156	2 156	2 156	2 156	2 156	2 156
Provisions - non-current											
Retirement benefits		92 196	100 567	111 837	111 932	111 932	111 932	111 932	111 932	111 932	111 932
List other major provision items											
Refuse landfill site rehabilitation					3 483	3 483	3 483	3 483	3 483	3 483	3 483
Other		2 881	2 987								
Total Provisions - non-current		95 077	103 554	111 837	115 415	115 415	115 415	115 415	115 415	115 415	115 415
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		527 445	433 553	435 224	456 412	456 412	456 412	456 412	456 412	456 412	456 412
GRAP adjustments											
Restated balance		527 445	433 553	435 224	456 412	456 412	456 412	456 412	456 412	456 412	456 412
Surplus/(Deficit)		(101 883)	15 113	(7 350)	2 504	3 619	3 619	3 619	537	252	54
Appropriations to Reserves											
Transfers from Reserves		7 989									
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	433 551	448 666	427 874	458 916	460 031	460 031	460 031	456 949	456 664	456 466
Reserves											
Housing Development Fund		56	56		56	56	56	56	56	56	56
Capital replacement		7 391	7 391		1 591	1 591	1 591	1 591	1 591	1 591	1 591
Self-insurance											
Other reserves		-	-	18 069							
Revaluation											
Total Reserves	2	7 447	7 447	18 069	1 647	1 647	1 647	1 647	1 647	1 647	1 647
TOTAL COMMUNITY WEALTH/EQUITY	2	440 998	456 113	445 943	460 563	461 678	461 678	461 678	458 596	458 311	458 113

DC4 Eden - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
				R thousand								
Promoting sustainable management and public safety	P			380	503	309	132	1 354	1 354	2 455	281	309
Creating healthy and socially stable communities	S			4 657	5 009	5 327	6 024	6 036	6 036	6 623	7 285	8 013
Building a capacitated workforce and communities	C			-	902	875						
Conducting regional bulk infrastructure planning and implement projects, roads maintenance and public transport; manage and develop council's fixed assets	A			120 749	110 408	137 713	106 000	116 290	116 290	128 700	139 685	146 442
Ensuring financial viability of the Eden District Municipality	F			-	7	4						
Promoting good governance	G			145 920	166 330	162 335	195 274	205 505	205 505	209 837	209 030	235 405
Growing the district economy	E			333	21							
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	272 039	283 180	306 563	307 430	329 185	329 185	347 615	356 281	390 169

DC4 Eden - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
	Promoting sustainable management and public safety	P		24 430	27 152	28 928	28 072	23 543	23 543	26 913	28 616	30 445	
	Creating healthy and socially stable communities	S		34 214	33 647	35 618	39 683	39 079	39 079	53 048	70 464	94 904	
	Building a capacitated workforce and communities	C		24 518	22 836	26 245	29 654	30 719	30 719	30 335	30 688	32 596	
	Conducting regional bulk infrastructure planning and implement projects, roads	A		123 242	112 315	125 444	113 961	117 331	117 331	131 883	138 399	139 574	
	Ensuring financial viability of the Eden District Municipality	F		19 411	16 419	17 259	24 704	22 999	22 999	24 952	25 909	27 004	
	Promoting good governance	G		136 930	48 955	65 949	63 827	73 941	73 941	59 945	40 968	43 238	
	Growing the district economy	E		11 536	6 728	14 470	6 412	17 954	17 954	20 001	20 985	22 355	
Allocations to other priorities													
Total Expenditure				1	374 281	268 052	313 913	306 313	325 566	325 566	347 078	356 029	390 115

DC4 Eden - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Promoting sustainable management and public safety	P		4	183		1 300	1 935	1 935			
	Creating healthy and socially stable communities	S		273	150		5 800	5 800	5 800			
	Building a capacitated workforce and communities	C		157	2 992			750	750			
	Conducting regional bulk infrastructure planning and implement projects, roads	A		-	9							
	Ensuring financial viability of the Eden District Municipality	F		24	26							
	Promoting good governance	G		55	303		890	929	929	150		
	Growing the district economy	E		1	12		310		-	200		
Allocations to other priorities			3									
Total Capital Expenditure			1	514	3 675	-	8 300	9 414	9 414	350	-	-

DC4 Eden - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

DC4 Eden - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.6%	0.6%	0.4%	0.4%	0.5%	0.5%	0.5%	0.2%	0.1%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.6%	1.1%	0.8%	0.9%	0.9%	0.9%	0.9%	0.4%	0.2%	0.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-4.3%	47.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	33.7%	47.1%	17.4%	130.9%	130.9%	130.9%	130.9%	130.9%	130.9%	130.9%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	1.3	2.0	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	1.3	2.0	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.7	1.1	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		57.9%	106.7%	84.8%	95.3%	82.3%	82.3%	82.3%	99.6%	99.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		65.0%	104.8%	83.2%	93.4%	80.7%	80.7%	80.7%	99.6%	99.7%	99.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.3%	19.6%	22.2%	16.5%	15.5%	15.5%	15.5%	14.6%	14.3%	13.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		82.0%	55.7%	32.0%	46.0%	78.8%	78.8%	78.8%	58.7%	46.9%	39.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
Employee costs	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	52.9%	50.4%	30.2%	50.2%	28.7%	28.7%	28.7%	29.8%	31.2%	29.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36.1%	32.3%	49.9%	32.0%	31.0%	31.0%	31.0%	32.3%	33.8%	31.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.9%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.5%	2.1%	1.8%	2.9%	2.3%	2.3%	2.3%	2.1%	1.9%	1.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	34.0	44.9	31.2	25.7	25.7	25.7	27.1	27.1	28.5	30.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	611.0%	746.3%	2426.3%	581.0%	581.0%	581.0%	581.0%	1009.2%	917.5%	834.1%
iii. Cost coverage	(Av available cash + Investments)/monthly fixed operational expenditure	2.2	4.4	5.9	4.8	3.2	3.2	3.2	3.9	4.7	5.1

DC4 Eden - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)												
No income	1, 12											
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3											
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by provincials												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

DC4 Eden - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2015/16																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/v variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	

DC4 Eden - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
							Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>		
Water tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

DC4 Eden - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-

DC4 Eden - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

DC4 Eden - Supporting Table 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 (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
<u>Parent municipality</u>														
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
<u>Entities</u>														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

DC4 Eden - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		124 952	128 938	139 393	169 160	167 213	167 213	185 219	183 022	208 227
Local Government Equitable Share		122 912	125 699	129 669	134 097	134 097	134 097	138 902	142 206	145 104
NT - Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250
NT - Municipal Systems Improvement		790	989	890	934	934	934	930	960	1 033
NT - EPWP Incentive		-	1 000	1 000	1 000	1 000	1 000	1 005		
NT - LG Bulk Water and Waste Water Infrastructure					2 500	2 500	2 500	20 000	36 242	58 358
NT - Rural Roads Asset Management Systems					1 947			2 283	2 364	2 482
NT - Municipal Disaster Recovery Grant		-	-	6 584	27 432	27 432	27 432	20 849		
Provincial Government:		3 651	6 094	1 554	900	1 780	1 780	900	900	900
PT - Integrated Transport Plan					900	900	900	900	900	900
PT WC FMG Grant						880	880			
Other provincial subsidies		3 651	6 094	1 554						
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		634	1 159	-	-	-	-	-	-	-
<i>OTHER GRANTS</i>		634	1 159							
Total Operating Transfers and Grants	5	129 237	136 191	140 947	170 060	168 993	168 993	186 119	183 922	209 127
Capital Transfers and Grants										
National Government:		-	586	-	-	-	-	-	-	-
		-	-	-						
Other capital transfers/grants <i>[insert desc]</i>		-	586							
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	586	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		129 237	136 777	140 947	170 060	168 993	168 993	186 119	183 922	209 127

DC4 Eden - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		124 390	130 209	-	169 160	167 213	167 213	185 219	183 022	208 227
Local Government Equitable Share		122 912	125 699		134 097	134 097	134 097	138 902	142 206	145 104
NT - Finance Management		674	1 568		1 250	1 250	1 250	1 250	1 250	1 250
NT - Municipal Systems Improvement		282	1 425		934	934	934	930	960	1 033
NT - EPWP Incentive		4	1 149		1 000	1 000	1 000	1 005		
NT - LG Bulk Water and Waste Water Infrastructure		518			2 500	2 500	2 500	20 000	36 242	58 358
NT - Rural Roads Asset Management Systems			368		1 947			2 283	2 364	2 482
NT - Municipal Disaster Recovery Grant					27 432	27 432	27 432	20 849		
Provincial Government:		3 860	5 564	-	900	1 780	1 780	900	900	900
PT - Integrated Transport Plan					900	900	900	900	900	900
PT WC FMG Grant						880	880			
Other provincial subsidies		3 860	5 564							
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		295	2 312	-	-	-	-	-	-	-
OTHER GRANTS		295	2 312							
0										
Total operating expenditure of Transfers and Grants		128 545	138 085	-	170 060	168 993	168 993	186 119	183 922	209 127
Capital expenditure of Transfers and Grants										
National Government:		-	11	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert desc]</i>			11							
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
0										
Total capital expenditure of Transfers and Grants		-	11	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		128 545	138 096	-	170 060	168 993	168 993	186 119	183 922	209 127

DC4 Eden - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

DC4 Eden - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2				35 963	34 896	34 896	34 896	47 217	41 716	64 023
Total Cash Transfers To Entities/Ems'		-	-	-	35 963	34 896	34 896	34 896	47 217	41 716	64 023
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Insert description</i>	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	35 963	34 896	34 896	34 896	47 217	41 716	64 023
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	35 963	34 896	34 896	34 896	47 217	41 716	64 023

DC4 Eden - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		6 327	-	5 199	5 199	5 969	5 969	6 021	6 623	7 285
Pension and UIF Contributions		-	-	107	107	107	107	146	160	176
Medical Aid Contributions		-	-	107	107	107	107	214	236	259
Motor Vehicle Allowance		-	-	1 223	1 223	1 223	1 223	1 747	1 921	2 114
Cellphone Allowance		-	-	282	267	267	267	368	405	446
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	50	50	50	50	-	-	-
Sub Total - Councillors		6 327	-	6 968	6 953	7 723	7 723	8 496	9 345	10 280
% increase	4		(100.0%)	-	(0.2%)	11.1%	-	10.0%	10.0%	10.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 930	-	3 266	3 266	3 266	3 266	3 509	3 755	4 018
Pension and UIF Contributions		-	-	417	417	417	417	707	757	810
Medical Aid Contributions		-	-	61	61	61	61	54	58	62
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	507	325	325	325	500	535	572
Motor Vehicle Allowance	3	-	-	369	369	369	369	489	523	559
Cellphone Allowance	3	-	-	12	12	12	12	23	25	26
Housing Allowances	3	-	-	84	84	84	84	84	90	96
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		1 930	-	4 716	4 534	4 534	4 534	5 366	5 742	6 144
% increase	4		(100.0%)	-	(3.9%)	-	-	18.4%	7.0%	7.0%
Other Municipal Staff										
Basic Salaries and Wages		90 039	59 110	86 917	55 250	57 613	57 613	61 537	65 844	70 454
Pension and UIF Contributions		-	10 734	18 332	11 424	11 424	11 424	13 644	14 599	15 620
Medical Aid Contributions		-	6 699	13 993	8 150	8 150	8 150	9 308	9 959	10 656
Overtime		-	1 057	1 460	1 027	1 027	1 027	1 144	1 224	1 310
Performance Bonus		-	(327)	(147)	35	35	35	-	-	-
Motor Vehicle Allowance	3	-	8 208	8 241	5 863	5 863	5 863	5 575	5 965	6 383
Cellphone Allowance	3	-	2	133	119	119	119	149	160	171
Housing Allowances	3	-	604	823	516	516	516	551	582	623
Other benefits and allowances	3	-	658	2 822	692	692	692	1 675	1 792	1 918
Payments in lieu of leave		-	3 794	6 511	4 342	4 342	4 342	4 784	5 118	5 477
Long service awards		-	922	158	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	2 095	-	-	-	-	-	(5 700)
Sub Total - Other Municipal Staff		90 039	91 461	141 338	87 418	89 781	89 781	98 366	105 244	106 911
% increase	4		1.6%	54.5%	(38.1%)	2.7%	-	9.6%	7.0%	1.6%
Total Parent Municipality		98 296	91 461	153 022	98 905	102 038	102 038	112 228	120 331	123 335
			(7.0%)	67.3%	(35.4%)	3.2%	-	10.0%	7.2%	2.5%

DC4 Eden - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	2	3	5	2	3	5	2	3
Other Managers	7	59	55	3						
Professionals		42	19	-	80	77	-	80	77	-
<i>Finance</i>		16	15		18	15		18	15	
<i>Spatial/town planning</i>										
<i>Information Technology</i>		1	1		3	3		3	3	
<i>Roads</i>		4	3		15	15		15	15	
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		21			44	44		44	44	
Technicians		48	48	1	38	32	-	38	32	-
<i>Finance</i>		4	4		4	4		4	4	
<i>Spatial/town planning</i>										
<i>Information Technology</i>		4	4		2	2		2	2	
<i>Roads</i>		3	3		32	26		32	26	
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		37	37	1						
Clerks (Clerical and administrative)		60	57	16	114	108		114	108	
Service and sales workers					73	66	39	73	66	39
Skilled agricultural and fishery workers					76	71		76	71	
Craft and related trades		25	22							
Plant and Machine Operators		24	22		64	53	11	64	53	11
Elementary Occupations		263	256		198	196	58	198	196	58
TOTAL PERSONNEL NUMBERS	9	526	481	23	648	605	111	648	605	111
% increase					23.2%	25.8%	382.6%	-	-	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10	43	39	5	40	34	4	40	34	4
Human Resources personnel headcount	8, 10	12	11		1	11	-	1	11	-

DC4 Eden - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																
Property rates													-	-	-	-
Property rates - penalties & collection charges													-	-	-	-
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse revenue													-	-	-	-
Service charges - other													-	-	-	-
Rental of facilities and equipment		113	113	113	113	113	113	113	113	113	113	113	1357	1493	1642	
Interest earned - external investments		435	435	435	435	435	435	435	435	435	435	435	5225	5486	5761	
Interest earned - outstanding debtors		57	57	57	57	57	57	57	57	57	57	57	681	481	281	
Dividends received													-	-	-	-
Fines													-	-	-	-
Licences and permits		21	21	21	21	21	21	21	21	21	21	21	255	831	859	
Agency services		1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	14 280	14 994	15 744	
Transfers recognised - operational		15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	186 119	183 922	209 127	
Other revenue		11 625	11 625	11 625	11 625	11 625	11 625	11 625	11 625	11 625	11 625	11 825	139 698	149 074	156 756	
Gains on disposal of PPE													-	-	-	-
Total Revenue (excluding capital transfers and contributions)		28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	29 151	347 615	356 281	390 169
Expenditure By Type																
Employee related costs		8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	103 732	110 986	113 055
Remuneration of councillors		708	708	708	708	708	708	708	708	708	708	708	708	8 496	9 345	10 280
Debt impairment		83	83	83	83	83	83	83	83	83	83	83	1 000	1 060	1 124	
Depreciation & asset impairment		567	567	567	567	567	567	567	567	567	567	567	6 800	6 460	6 137	
Finance charges		55	55	55	55	55	55	55	55	55	55	55	664	398	159	
Bulk purchases													-	-	-	-
Other materials													-	-	-	-
Contracted services		535	535	535	535	535	535	535	535	535	535	535	6 414	6 799	7 207	
Transfers and grants		3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	47 217	41 716	64 023	
Other expenditure		14 396	14 396	14 396	14 396	14 396	14 396	14 396	14 396	14 396	14 396	14 396	172 755	179 264	188 131	
Loss on disposal of PPE													-	-	-	-
Total Expenditure		28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	347 078	356 029	390 115
Surplus/(Deficit)		28	28	28	28	28	28	28	28	28	28	28	228	537	252	54
Transfers recognised - capital													-	-	-	-
Contributions recognised - capital													-	-	-	-
Contributed assets													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28	28	28	28	28	28	28	28	28	28	28	228	537	252	54
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	28	28	28	28	28	28	28	28	28	28	28	228	537	252	54

DC4 Eden - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote																
Vote 1 - Executive and Council		17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	209 837	209 581	235 955
Vote 2 - Budget and Treasury Office																
Vote 3 - Corporate Services																
Vote 4 - Planning and Development																
Vote 5 - Public Safety																
Vote 6 - Health		15	15	15	15	15	15	15	15	15	15	15	186	204	225	
Vote 7 - Community and Social Services																
Vote 8 - Sport and Recreation		536	536	536	536	536	536	536	536	536	536	536	736	6 637	11 081	11 789
Vote 9 - Waste Management		167	167	167	167	167	167	167	167	167	167	167	167	2 000		
Vote 10 - Road Transport																
Vote 11 - Waste Water Management																
Vote 12 - Water																
Vote 13 - Environmental Protection		21	21	21	21	21	21	21	21	21	21	21	255	281	309	
Vote 14 - Roads Agency Function		10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	128 700	135 135	141 892	
Vote 15 - Electricity																
Total Revenue by Vote		28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	29 151	347 615	356 281	390 169
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	59 945	40 968	37 538
Vote 2 - Budget and Treasury Office		2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 064	24 937	25 893	26 986
Vote 3 - Corporate Services		2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 444	30 251	30 599	32 501
Vote 4 - Planning and Development		674	674	674	674	674	674	674	674	674	674	674	3 841	11 257	11 666	12 421
Vote 5 - Public Safety		2 242	2 242	2 242	2 242	2 242	2 242	2 242	2 242	2 242	2 242	2 242	237	24 904	26 491	28 192
Vote 6 - Health		2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 358	28 417	29 273	31 263
Vote 7 - Community and Social Services																
Vote 8 - Sport and Recreation		993	993	993	993	993	993	993	993	993	993	993	(55)	10 864	11 567	12 316
Vote 9 - Waste Management		126	126	126	126	126	126	126	126	126	126	126	122	1 512	1 615	1 725
Vote 10 - Road Transport		265	265	265	265	265	265	265	265	265	265	265	265	3 183	3 264	3 382
Vote 11 - Waste Water Management																
Vote 12 - Water		1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	20 781	37 078	59 252
Vote 13 - Environmental Protection		194	194	194	194	194	194	194	194	194	194	194	194	2 327	2 481	2 647
Vote 14 - Roads Agency Function		10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	128 700	135 135	141 892
Vote 15 - Electricity																
Total Expenditure by Vote		28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	347 078	356 029	390 115
Surplus/(Deficit) before assoc.		28	28	28	28	28	28	28	28	28	28	28	228	537	252	54
Tax ation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	28	28	28	28	28	28	28	28	28	28	28	228	537	252	54

DC4 Eden - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
Governance and administration		17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	209 837	209 581	235 955
Executive and council		17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	17 486	209 837	209 581	235 955
Budget and treasury office																
Corporate services																
Community and public safety		552	552	552	552	552	552	552	552	552	552	552	752	6 823	11 285	12 013
Community and social services																
Sport and recreation		536	536	536	536	536	536	536	536	536	536	536	736	6 637	11 081	11 789
Public safety																
Housing																
Health		15	15	15	15	15	15	15	15	15	15	15	15	186	204	225
Economic and environmental services		10 746	10 746	10 746	10 746	10 746	10 746	10 746	10 746	10 746	10 746	10 746	10 746	128 955	135 416	142 201
Planning and development																
Road transport		10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	10 725	128 700	135 135	141 892
Environmental protection		21	21	21	21	21	21	21	21	21	21	21	21	255	281	309
Trading services		167	167	167	167	167	167	167	167	167	167	167	167	2 000		
Electricity																
Water																
Waste water management																
Waste management		167	167	167	167	167	167	167	167	167	167	167	167	2 000		
Other																
Total Revenue - Standard		28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	29 151	347 615	356 281	390 169
Expenditure - Standard																
Governance and administration		9 603	9 603	9 603	9 603	9 603	9 603	9 603	9 603	9 603	9 603	9 603	9 503	115 133	97 459	97 025
Executive and council		4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	4 995	59 945	40 968	37 538
Budget and treasury office		2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 079	2 064	24 937	25 893	26 986
Corporate services		2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 528	2 444	30 251	30 599	32 501
Community and public safety		5 604	5 604	5 604	5 604	5 604	5 604	5 604	5 604	5 604	5 604	5 604	2 541	64 185	67 331	71 771
Community and social services																
Sport and recreation		993	993	993	993	993	993	993	993	993	993	993	(55)	10 864	11 567	12 316
Public safety		2 242	2 242	2 242	2 242	2 242	2 242	2 242	2 242	2 242	2 242	2 242	237	24 904	26 491	28 192
Housing																
Health		2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 358	28 417	29 273	31 263
Economic and environmental services		11 858	11 858	11 858	11 858	11 858	11 858	11 858	11 858	11 858	11 858	11 858	15 026	145 467	152 546	160 341
Planning and development		674	674	674	674	674	674	674	674	674	674	674	3 841	11 257	11 666	12 421
Road transport		10 990	10 990	10 990	10 990	10 990	10 990	10 990	10 990	10 990	10 990	10 990	10 990	131 883	138 399	145 274
Environmental protection		194	194	194	194	194	194	194	194	194	194	194	194	2 327	2 481	2 647
Trading services		1 858	1 858	1 858	1 858	1 858	1 858	1 858	1 858	1 858	1 858	1 858	1 854	22 294	38 693	60 978
Electricity																
Water		1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	1 732	20 781	37 078	59 252
Waste water management																
Waste management		126	126	126	126	126	126	126	126	126	126	126	122	1 512	1 615	1 725
Other																
Total Expenditure - Standard		28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	28 923	347 078	356 029	390 115
Surplus/(Deficit) before assoc.		28	28	28	28	28	28	28	28	28	28	28	228	537	252	54
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	28	28	28	28	28	28	28	28	28	28	28	228	537	252	54

DC4 Eden - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2015/16											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Budget and Treasury Office													-	-	-	-
Vote 3 - Corporate Services				50			50			50			-	150	-	-
Vote 4 - Planning and Development													-	-	-	-
Vote 5 - Public Safety													-	-	-	-
Vote 6 - Health													-	-	-	-
Vote 7 - Community and Social Services													-	-	-	-
Vote 8 - Sport and Recreation				50			50			50		50	-	200	-	-
Vote 9 - Waste Management													-	-	-	-
Vote 10 - Road Transport													-	-	-	-
Vote 11 - Waste Water Management													-	-	-	-
Vote 12 - Water													-	-	-	-
Vote 13 - Environmental Protection													-	-	-	-
Vote 14 - Roads Agency Function													-	-	-	-
Vote 15 - Electricity													-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	100	-	-	100	-	-	100	-	-	50	350	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Budget and Treasury Office													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Planning and Development													-	-	-	-
Vote 5 - Public Safety													-	-	-	-
Vote 6 - Health													-	-	-	-
Vote 7 - Community and Social Services													-	-	-	-
Vote 8 - Sport and Recreation													-	-	-	-
Vote 9 - Waste Management													-	-	-	-
Vote 10 - Road Transport													-	-	-	-
Vote 11 - Waste Water Management													-	-	-	-
Vote 12 - Water													-	-	-	-
Vote 13 - Environmental Protection													-	-	-	-
Vote 14 - Roads Agency Function													-	-	-	-
Vote 15 - Electricity													-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	-	-	100	-	-	100	-	-	100	-	-	50	350	-	-

DC4 Eden - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Expenditure - Standard	1															
Governance and administration		-	-	50	-	-	50	-	-	50	-	-	-	150	-	-
Executive and council														-	-	-
Budget and treasury office														-	-	-
Corporate services				50			50			50			-	150	-	-
Community and public safety		-	-	50	-	-	50	-	-	50	-	-	50	200	-	-
Community and social services														-	-	-
Sport and recreation				50			50			50			50	200	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development														-	-	-
Road transport														-	-	-
Environmental protection														-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity														-	-	-
Water														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
Other														-	-	-
Total Capital Expenditure - Standard	2	-	-	100	-	-	100	-	-	100	-	-	50	350	-	-
Funded by:																
National Government														-	-	-
Provincial Government														-	-	-
District Municipality														-	-	-
Other transfers and grants														-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations														-	-	-
Borrowing														-	-	-
Internally generated funds				50			50			50			200	350	-	-
Total Capital Funding		-	-	50	-	-	50	-	-	50	-	-	200	350	-	-

DC4 Eden - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source														1		
Property rates														-		
Property rates - penalties & collection charges														-		
Service charges - electricity revenue														-		
Service charges - water revenue														-		
Service charges - sanitation revenue														-		
Service charges - refuse revenue														-		
Service charges - other														-		
Rental of facilities and equipment	113	113	113	113	113	113	113	113	113	113	113	113	113	1 357	1 493	1 642
Interest earned - external investments	435	435	435	435	435	435	435	435	435	435	435	435	435	5 225	5 486	5 761
Interest earned - outstanding debtors	57	57	57	57	57	57	57	57	57	57	57	57	57	681	481	281
Dividends received														-		
Fines													255	255	281	309
Licences and permits														-		
Agency services	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	14 280	14 994	15 744
Transfer receipts - operational	15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	15 510	186 119	183 922	209 127
Other revenue	10 435	10 435	10 435	10 435	10 435	10 435	10 435	10 435	10 435	10 435	10 435	10 435	24 915	139 698	149 625	157 306
Cash Receipts by Source	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	42 475	347 615	356 281	390 169
Other Cash Flows by Source																
Transfer receipts - capital														-		
Contributions recognised - capital & Contributed assets														-		
Proceeds on disposal of PPE														-		
Short term loans														-		
Borrowing long term/refinancing														-		
Increase (decrease) in consumer deposits														-		
Decrease (increase) in non-current debtors														-		
Decrease (increase) other non-current receivables														-		
Decrease (increase) in non-current investments														-		
Total Cash Receipts by Source	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	27 740	42 475	347 615	356 281	390 169
Cash Payments by Type																
Employee related costs	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	8 644	103 732	110 986	113 055
Remuneration of councillors	708	708	708	708	708	708	708	708	708	708	708	708	708	8 496	9 345	10 280
Finance charges	55	55	55	55	55	55	55	55	55	55	55	55	55	664	398	159
Bulk purchases - Electricity														-		
Bulk purchases - Water & Sewer														-		
Other materials														-		
Contracted services	535	535	535	535	535	535	535	535	535	535	535	535	535	6 414	6 799	7 207
Transfers and grants - other municipalities														-		
Transfers and grants - other	3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	3 935	47 217	41 716	64 023
Other expenditure	147 900	147 900	147 900	147 900	147 900	147 900	147 900	147 900	147 900	147 900	147 900	147 900	(1 465 386)	161 516	167 853	176 331
Cash Payments by Type	161 777	161 777	161 777	161 777	161 777	161 777	161 777	161 777	161 777	161 777	161 777	161 777	(1 451 509)	328 038	337 097	371 055
Other Cash Flows/Payments by Type																
Capital assets	13	13	13	13	13	13	13	13	13	13	13	13	13	150		
Repayment of borrowing														-		
Other Cash Flows/Payments														-		
Total Cash Payments by Type	161 790	161 790	161 790	161 790	161 790	161 790	161 790	161 790	161 790	161 790	161 790	161 790	(1 451 497)	328 188	337 097	371 055
NET INCREASE/(DECREASE) IN CASH HELD	(134 050)	(134 050)	(134 050)	(134 050)	(134 050)	(134 050)	(134 050)	(134 050)	(134 050)	(134 050)	(134 050)	(134 050)	1 493 972	19 427	19 184	19 114
Cash/cash equivalents at the month/year begin:	56 801	(77 249)	(211 298)	(345 348)	(479 397)	(613 447)	(747 496)	(881 546)	(1 015 595)	(1 149 645)	(1 283 694)	(1 417 744)	56 801	76 228	95 412	95 412
Cash/cash equivalents at the month/year end:	(77 249)	(211 298)	(345 348)	(479 397)	(613 447)	(747 496)	(881 546)	(1 015 595)	(1 149 645)	(1 283 694)	(1 417 744)	76 228	76 228	95 412	114 526	114 526

DC4 Eden - Supporting Table SA32 List of external mechanisms

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

DC4 Eden - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	299	-	-	-	-	-	-	-
General vehicles			299							
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										

DC4 Eden - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		30	38	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		21	28	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation		21	28							
Street Lighting										
Infrastructure - Water		9	10	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation		9	10							
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas	2									
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		2 307	2 919	-	-	-	-	-	-	-
General vehicles		18	21							
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		1 544	1 542							
Computers - hardware/equipment		21								
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		724	1 356							
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	2 337	2 957	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		1.5%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure		0.6%	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

DC4 Eden - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		132	18	-	-	-	-	-	-	-
Infrastructure - Road transport		69	18	-	-	-	-	-	-	-
Roads, Pavements & Bridges		69	18	-	-	-	-	-	-	-
Storm water										
Infrastructure - Electricity		11	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation		11								
Street Lighting										
Infrastructure - Water		36	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification		36								
Reticulation										
Infrastructure - Sanitation		16	-	-	-	-	-	-	-	-
Reticulation		16								
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas	2									
Other	3									
Community		1 654	40	-	-	-	-	-	-	-
Parks & gardens	1									
Sportsfields & stadia										
Swimming pools										
Community halls		1 174								
Libraries		479								
Recreational facilities			40							
Fire, safety & emergency										
Security and policing										
Buses										
Clinics	7									
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		541	602	-	-	-	-	-	-	-
Housing development										
Other		541	602							
Other assets		5 924	3 912	-	-	-	-	-	-	-
General vehicles		706	202							
Specialised vehicles		97	288							
Plant & equipment		1 350	1 096							
Computers - hardware/equipment		838	571							
Furniture and other office equipment		1 469	528							
Abattoirs										
Markets										
Civic Land and Buildings		1 464	1 227							
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		777	589	-	-	-	-	-	-	-
Computers - software & programming		777	589							
Other (list sub-class)										
Total Depreciation	1	9 028	5 161	-	-	-	-	-	-	-
Specialised vehicles		97	288	-	-	-	-	-	-	-
Refuse										
Fire		97	288							
Conservancy										
Ambulances										

DC4 Eden - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Budget and Treasury Office		-	-	-				
Vote 3 - Corporate Services		150	-	-				
Vote 4 - Planning and Development		-	-	-				
Vote 5 - Public Safety		-	-	-				
Vote 6 - Health		-	-	-				
Vote 7 - Community and Social Services		-	-	-				
Vote 8 - Sport and Recreation		200	-	-				
Vote 9 - Waste Management		-	-	-				
Vote 10 - Road Transport		-	-	-				
Vote 11 - Waste Water Management		-	-	-				
Vote 12 - Water		-	-	-				
Vote 13 - Environmental Protection		-	-	-				
Vote 14 - Roads Agency Function		-	-	-				
Vote 15 - Electricity		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		350	-	-	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Budget and Treasury Office								
Vote 3 - Corporate Services								
Vote 4 - Planning and Development								
Vote 5 - Public Safety								
Vote 6 - Health								
Vote 7 - Community and Social Services								
Vote 8 - Sport and Recreation								
Vote 9 - Waste Management								
Vote 10 - Road Transport								
Vote 11 - Waste Water Management								
Vote 12 - Water								
Vote 13 - Environmental Protection								
Vote 14 - Roads Agency Function								
Vote 15 - Electricity								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		350	-	-	-	-	-	-

DC4 Eden - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
Parent Capital expenditure	1											-	-	-		
Entities: <i>List all capital projects grouped by Entity</i>																
Entity A Water project A																
Entity B Electricity project B																
Entity Capital expenditure												-	-	-		
Total Capital expenditure												-	-	-		

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Budget assumptions

The municipality implemented the following in the compilation of the annual budget in collaboration with circular 74, issued by National Treasury.

The salary related budget was increased with an increment of 7% for the 2105/16 MTREF period and outer years 2015/16 and 2016/17 with 7% respectively.

The percentage increases used for the 2015/16 expenditure was 7% and for the outer years 2015/2016 and 2016/17 the increases were 7 % respectively.

Section 6 – Budget Funding

The final budget is funded with realistically anticipated income as well as the government grants as promulgated in the Division of Revenue Bill of 2015, National – and Provincial gazettes.

Section 7 – Expenditure on allocations and grant programmes

All grant allocations as promulgated in the Division of Revenue Bill, 2015, National – and Provincial gazettes was included in the budget for the MTREF period 2015/16 -2017/18.

Section 8 – Grants made by the municipality

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

Section 9 – Councillor Allowances and employee benefits

The remuneration of councillors was done in accordance with the gazetted limits and provisions have been set out in the Remuneration of Public Office Bearers, Act 20 of 1998 which increased the salaries and allowances by 7%.

Section 10 – Service delivery and budget implementation plan

The service delivery plan will be drawn up according to the approved budget in May 2015.

Section 11 – Capital expenditure

Capital projects as per capital list

ANNEXURE B

PROPOSED TARIFFS

RESORTS

DE HOEK MOUNTAIN RESORT
RATES 2014/2015 + 2015/2016 + 2016/2017 +2017/2018

FACILITY		FIN YEAR	OUT OF SEASON	IN SEASON
4-sleeper Chalet	Per unit	14/15	R 400.00	R 550.00
		15/16	R 450.00	R 620.00
		16/17	R 470.00	R 650.00
		17/18	R 490.00	R 670.00
6-sleeper Chalet	Per unit	14/15	R 475.00	R 625.00
		15/16	R 535.00	R 705.00
		16/17	R 560.00	R 735.00
		17/18	R 580.00	R 755.00
Dormitories	Per person	14/15	R	40.00
		15/16	R	45.00
		16/17	R	50.00
		17/18	R	55.00
Caravan Site With Electricity	Refer to notes	14/15	R175 + R20	R200 + R20
		15/16	R195 + R20	R220+ R20
		16/17	R205 + R20	R230 + R20
		17/18	R215 + R20	R240 + R20
Tent Site Without Electricity	Refer to notes	14/15	R150+ R20	R180 + R20
		15/16	R165 + R20	R200 + R20
		16/17	R170 + R20	R210 + R20
		17/18	R170 + R20	R220 + R20
Day Visitors Vehicles	Adults & Children	14/15	R20 Adults	
		15/16	R15 Kids under 12	
		16/17	R30 for vehicles	
		17/18		
Conferences	per day	14/15	R	635.00
		15/16	R	550.00
		16/17	R	580.00
		17/18	R	620.00

IN SEASON: WESTERN CAPE SCHOOL HOLIDAYS EASTER AND 1 DECEMBER TO 15 JANUARY
OUT OF SEASON: WESTERN CAPE SCHOOL TERMS

CALITZDORP SPA
RATES 2014/2015 + 2015/2016 + 2016/2017 + 2017/2018

FACILITY		FIN YEAR	OUT OF SEASON	IN SEASON
Swimming Pool Chalets 1 - 20	Per unit 4-Sleeper	14/15	R 600.00	R 745.00
		15/16	R 650.00	R 805.00
		16/17	R 700.00	R 850.00
		17/18	R 750.00	R 900.00
Mountain Chalets 22 & 24	Per unit 4-Sleeper	14/15	R 450.00	R 640.00
		15/16	R 485.00	R 690.00
		16/17	R 500.00	R 750.00
		17/18	R 540.00	R 800.00
Mountain Chalets 21, 23, 25	Per unit 6-Sleeper	14/15	R 605.00	R 700.00
		15/16	R 650.00	R 760.00
		16/17	R 700.00	R 800.00
		17/18	R 750.00	R 850.00
Mountain Chalets	Per unit 4-Sleeper	14/15	R 405.00	R 565.00
		15/16	R 435.00	R 610.00
		16/17	R 450.00	R 650.00
		17/18	R 500.00	R 700.00
Mountain Chalets	Per unit 6-Sleeper	14/15	R 520.00	R 605.00
		15/16	R 560.00	R 650.00
		16/17	R 600.00	R 680.00
		17/18	R 650.00	R 740.00
Day Visitors	(Per Person)	14/15	R20 Adults	
Vehicles		15/16	R15 Kids under 12	
		16/17	R30 per vehicle	
		17/18		
Caravan & Tent Site With Electricity	See Notes	14/15	R190 + R25	R260 + R25
		15/16	R205 + R25	R285 + R25
		16/17	R220 + R25	R300 + R25
		17/18	R235 + R25	R315 + R25
Caravan & Tent Site Without Electricity	See Notes	14/15	R150 + R20	R140 + R20
		15/16	R165 + R20	R165 + R20
		16/17	R160 + R20	R170 + R20
		17/18	R165 + R20	R180 + R20
Conferences (Hall & Restaurant)	Per Day	14/15	R 790.00	R 790.00
		15/16	R 855.00	R 855.00
		16/17	R 900.00	R 900.00
		17/18	R 970.00	R 970.00
Kitchen without crockery and cutlery		14/15	R 485.00	R 485.00
		15/16	R 550.00	R 550.00
		16/17	R 580.00	R 580.00
		17/18	R 620.00	R 620.00
IN SEASON: WESTERN CAPE SCHOOL HOLIDAYS EASTER AND 1 DECEMBER TO 15 JANUARY				
OUT OF SEASON: WESTERN CAPE SCHOOL TERMS				

SWARTVLEI
RATES 2014/2015 + 2015/2016 + 2016/2017 + 2017/2018

DETAIL	RATE 2014/2015	RATE 2015/2016	RATE 2016/2017	RATE 2017/2018
--------	-------------------	-------------------	-------------------	-------------------

IN SEASON: WESTERN CAPE SCHOOL HOLIDAYS EASTER AND 1 DECEMBER TO 15 JANUARY

SITES WITHOUT ELECTRICITY	R 265.00	R 280.00	R 295.00	R 280.00
SITES WITH ELECTRICITY	R 310.00	R 330.00	R 345.00	R 360.00

OUT OF SEASON: WESTERN CAPE SCHOOL TERMS

SITES WITHOUT ELECTRICITY	R 150.00	R 160.00	R 165.00	R 170.00
SITES WITH ELECTRICITY	R 175.00	R 190.00	R 200.00	R 210.00

GENERAL

KEY DEPOSIT	R 55.00	R 60.00	R 65.00	R 70.00
DAY VISITORS				
Per vehicle	R 55.00	R 60.00	R 65.00	R 70.00
Per person (Adult)	R 20.00	R 25.00	R 25.00	R 25.00
Per person(Children)	R 20.00	R 25.00	R 25.00	R 25.00

VICTORIA BAY
RATES 2014/2015 + 2015/2016 + 2016/2017 + 2017/2018

DETAIL	RATE 2014/2015	RATE 2015/2016	RATE 2016/2017	RATE 2017/2018
--------	-------------------	-------------------	-------------------	-------------------

SITES WITH COMMUNAL ABLUTIONS

IN SEASON: WESTERN CAPE SCHOOL HOLIDAYS EASTER AND 1 DECEMBER TO 15 JANUARY

SEA BREEZE	R 335.00	R 360.00	R 365.00	R 370.00
RAILWAY TERRACE	R 358.00	R 380.00	R 400.00	R 210.00

OUT OF SEASON: WESTERN CAPE SCHOOL TERMS

SEA BREEZE	R 192.00	R 205.00	R 210.00	R 220.00
RAILWAY TERRACE	R 192.00	R 225.00	R 235.00	R 240.00

SITES WITH INDIVIDUAL ABLUTION FACILITIES

IN SEASON: WESTERN CAPE SCHOOL HOLIDAYS EASTER AND 1 DECEMBER TO 15 JANUARY

WESTERN TERRACE	R 375.00	R 400.00	R 420.00	R 440.00
-----------------	----------	----------	----------	----------

OUT OF SEASON: WESTERN CAPE SCHOOL TERMS

WESTERN TERRACE	R 240.00	R 255.00	R 270.00	R 285.00
-----------------	----------	----------	----------	----------

GENERAL NOTES

2014/2015 + 2015/2016 + 2016/2017+ 2017/2018

1. IN SEASON AND OUT OF SEASON

In season: Western Cape school holidays, Easter weekend and 1 December to 15 January.

Out of season: Western Cape school terms.

2. RATES

2.1. All rates include VAT.

2.2. Rate increases after the date of the booking and prior to the date of arrival will be levied and be payable.

3. CARAVAN PARK

3.1. Rate per caravan site is for 4 persons plus R 25 for each additional person up to a maximum of 6 per site.

3.2. Tents are usually not allowed during in season periods. Tents may be allowed at the discretion of the resort manager.

4. CONCESSIONS

4.1. All concession will be administered through Council's SEMPER hospitality booking system.

4.2. A concession of 20% is available on chalet rates for a minimum of two people during midweek (Sunday night until Thursday night) during the out of season period.

4.3. A concession of 40% is available for chalet accommodation and caravan/camping stands to senior citizens during the out of season period. No minimum nights are prescribed.

4.4. A concession of 30% is available to youth and other vulnerable groups affiliated to recognized community based organizations for chalet accommodation and caravan/camping stands during the out of season period. No minimum nights are prescribed.

4.5. A concession of 20% is available on chalet accommodation and caravan/camping stands for tour operators, recognized groups or groups provided that they occupy 10 chalets or more.

4.6. A 50% rebate is available to all schools for motivational camps during midweek. Concession only applies to out-of season periods.

4.7. All staff members and councilors qualify for a personal family rebate of 50% for chalet accommodation and caravan/camping stands.

4.8. No concessions are available for the dormitories at De Hoek.

4.9. No concessions are available to day visitors.

5. CONFERENCE HALL

5.1. The rate applies to the Hall and the Conference Facilities in the Restaurant Complex and also provides for the use of the kitchen when catering is done by the group or a third party.

5.2. When functions (i.e. weddings/family festivals, etc) are held, it is a prerequisite that 10 chalets be occupied by the relevant group.

5.3. Use of the conference hall for recognized Council activities, a rate of R 175 will be charged.

5.4. The manager will have the discretion to yield conference facility rates.

6. BREAKAGE DEPOSITS

6.1. Chalets: R250 to be paid in advance.

6.2. Conference facilities and/or kitchen: R250 to be paid in advance.

7. DEPOSITS

7.1. The deposit amount is 50% of the total accommodation cost.

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

8. REFUNDS

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

9. EARLY ARRIVALS AND LATE DEPARTURES

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

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

10. MONTHLY TARIFF

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

11. DAY VISITORS

- 11.1. Persons who wish to utilize the residential warm water pools at Calitzdorp Spa for remedial and health reasons, supported by a doctor's prescription, qualify for a season ticket of R1 440.00 per annum.
- 11.2. The use of residential facilities is out of bounds for day visitors.
- 11.3. To ensure the safety of day visitors the number of day visitors are limited as follows:
 - Calitzdorp Spa: 200
 - De Hoek Mountain Resort: 100

Day visitors must pre-book for 25 to 31 December as well as 1 January of each year. Day visitors without bookings will not be allowed entrance.

AIR QUALITY

INCOME		2015/2016		
Smoke test of vehicles		2 200		
AEL processing fee		60 000		
Review of Atmospheric emission licenses		25 000		
SLA: Hessequa Municipality		60 000		
TARRIF LIST/ STRUCTURE				
Licensing of Listed Activities: Processing fees will be charged based on a calculation method contained in legislation. Until final publication of legislation the calculation method contained in the "Draft Regulations Prescribing The Atmospheric Emission Licence Processing Fee Calculator" published in Government Gazette No.36207 of 08 March 2013 as amended will be applicable.				
Registration of Controlled Emitters: Registration fees will be charged in line with National and / or Local legislation.				
REVIEW OF ATMOSPHERIC EMISSION LICENCE: included in above Processing fee calculator				
SPOT FINES IN TERMS OF EDEN AIR QUALITY BY-LAW- see attached				
SMOKE CHECK OF VEHICLES				
R350 per test (excl. VAT)		385		
IN STACK EMISSION MONITORING (TESTO 350)				
Combustion Efficiency		385		
CO		440		
CO2		440		
NOX		440		
SO2		440		
H2S		440		
Flow rate		385		
CO2		440		
NOX		440		
SO2		440		
H2S		440		
Flow rate		385		

EDEN DISTRICT MUNICIPALITY AIR QUALITY BY- LAW			
OFFENSES AND PENALTIES (PG 7043 dated 12 October 2012)			
Section Contravened	Description of Offense	Proposes Fine (1)	Approved Fine (2)
DUTY OF CARE			
8(1) r.w.23	Every person who is wholly or partially responsible for causing air pollution or creation a risk of air pollution occurring.	R2000	R2000
8(2) r.w.23	Failing to take measures to prevent and/or mitigate air pollution and/or failing to comply with a directive	R2000	R2000
8(4).r.w.23	Failing to pay recovery of cost by the municipality	R2000	R2000
8(5)(a) r.w.23	Unlawfully and intentionally or negligently commit any act or omission which causes or is likely to cause air pollution	R2000	R2000
8(5)(b), r.w. 23	Refuse to comply with a directive.	R2000	R2000
LOCAL EMISSIONS STANDARDS, NORMS AND STANDARDS			
11(3) r.w.23	Any person who is emitting sunstances or mixtures of substances exceeding the emission standards published in terms of this By - law	R2500	R2500
CONTROLLED EMITTERS			
14(1) r.w.23	The installation, altering, extension or replacement of any fuel - burning equipment of a Controlled Emitter without the prior written authorization of Council	R2500	Sect14 not in operation A.G not determined
14(6) r.w.15(3) r.w.23	Failing to remove fuel - burning equipment from the premises at the expense of the owner and operator and within the period stated in a notice	R2500	Sect14 not in operation A.G not determined
15(1) r.w.14 r.w.23	The use or operation of any fuel - burning equipment of Controlled Emitters on any premises contrary to the authorisation	R2500	Sect14 not in operation A.G not determined
MONITORING AND SAMPLING			
16(1) r.w.23	Refusal or failing to install emission measuring equipment and or to do emissions monitoring if and when required by an authorized person	R2500	R2500
16(1)(a) r.w.23	Failing to record all monitoring and sampling results and maintain a copy of this record for at least four years after obtaining results	R500	R500
16(1)(b) r.w.23	Failing to produce the record of the monitoring and sampling results for inspection	R500	R500
16(1)© r.w.23	Failing to provide a written report, in a form and by a date specified by the authorised person, of part or all of the information in the record of the monitoring and sampling results	R500	R500
DUST EMISSIONS			
17(1) r.w. 23	Any person conducting listed activities or controlled emitters that refuse to take control measures to prevent or minimize dust emissions into the atmosphere	R2500	R2500
17(2)(i-vii) r.w.23	Refusing or failing to implement the control measures to minimize or control dust emissions from Controlled Emitters and Listed Activities	R2500	R2500

OFFENSIVE ODOURS			
18(1) r.w.23	Conducting a listed activity and or Controlled Emitter or part of Listed Activity and Controlled Emitter which cause an offensive odour	R2500	R2500
18(2) r.w.2	Refusing or failing to implement control measures to minimize or control offensive odours from Controlled Emitters and Listed Activities or part of Listed Activities and Controlled Emitters	R2500	R2500
18(3) r.w.23	Failing to implement necessary mechanisms such as monitoring or any other activity determined by the authorized person to identify the substance(s) causing the offensive odour	R2500	R2500
18(4) r.w.23	Failing or refusing to implement necessary offensive odour control measures and any alternative control measure approved by the air quality officer or his or her delegated representative	R2500	R2500
ABATEMENT NOTICE			
19(1) r.w.23	Failing to adhere to the conditions set in the abatement notice	R2500	R2500
19(1)(a) r.w.23	Failing to abate the offensive odour within the required time frame	R2500	R2500
19(1)(b) r.w.23	Failing to take all necessary steps to prevent a recurrence of the offensive odour	R2500	R2500
19(1)© r.w.23	Failing to comply with any other conditions contained in the notice	R2500	R2500
LICENSING OF LISTED ACTIVITIES			
21(1), r.w.(4), r.w.23	Undertaking a Listed Activity, as published in terms of section 21 of the Air Quality Act, without being in possession of an Atmospheric Emission License	R2500	R2500
I hereby certify that the admission of guilt fines list in the above table as submitted by the Eden District Municipality have been approved by me in terms of Section 57(5)(a) and 341(5) of the Criminal Procedure Act, 51 of 1977, for the Magistral Districts of George, Oudtshoorn, Mossel Bay, Riversdal, Knysna, Heidelberg, Calitzdorp, Ladismith, Plettenberg Bay.			
The determination replaces any previous determination for the said Magistral District.			

MUNICIPAL HEALTH

EDEN DISTRIKSMUNISIPALITEIT TARIEWE LYS/TARIFF LIST MUNISIPALE GESONDHEID/MUNICIPAL HEALTH	2015/16 BEGROTING/ BUDGET (BTW EXCL)	BEDRAG/ AMOUNT (BTW Inc)
1. Uitreiking van 'n gesondheidsverslag en/of Geskikheidsertifikaat behalwe as uitreiking op versoek van 'n Owerheid geskied./ Issuing of a health report and/or COA except when issued on request of an authority	R136.09	R155.00
2. Gesondheidsmonitering met die opgraving en herbegrawing van lyke./ Health monitoring at the exhumation and reburial of human remains.	R395.16	R450.00
3. Waterkwaliteitmonitering/ Water Quality Monitoring:		
3.1 Alle monsters geneem op versoek (behalwe op versoek van 'n owerheid) R155.00 per monsternemingsessie, plus laboratoriumkoste van laboratorium gekontrakteer deur Eden DM./ All samples taken on request (except on request of an authority): R155 per sampling session plus laboratory costs of laboratory contracted by Eden DM.	R136.09	R155.00
3.2 Met die aansoek om 'n geskikheidsertifikaat vir 'n voedselperseel wie nie deur 'n watervoorsieningsowerheid bedien word nie: R155.00 per monsternemingsessie (bakteriologies & chemies), plus laboratoriumkoste van laboratorium gekontrakteer deur Eden DM./ With an application for a COA for a food premises not serviced by a water service authority: R155 per sampling session plus laboratory costs of laboratory contracted by Eden DM.	R136.09	R155.00
3.3 Waar daar na aanleiding van 3.2 opvolgmonsters geneem moet word, nadat daar nie aan die SANS 241 Kode vir Waterkwaliteit voldoen is nie: R155.00 per monsternemingsessie, plus laboratoriumkoste van laboratorium gekontrakteer deur Eden DM./ Where within reference to 3.2 follow-up sample(s) needs to be taken in cases where samples did not comply in terms of SANS 241 code for water quality: R155 per sampling session plus laboratory costs of laboratory contracted by Eden DM.	R136.09	R155.00
3.4 Alle daaropvolgende roetine monsternemings vir bakteriologiese en/of chemiese analise by persele wat oor 'n Geskikheidsertifikaat beskik./ All subsequent routine bacteriological and/or chemical sampling on premises in possession of a COA.		Gratis/ Free of charge
4. Melkmonitering op versoek van verskaffers van melk en melk-produkte/ Sampling of milk and milk products of purveyors		
4.1 Alle monsternemings vir bakteriologiese of chemiese	R136.09	R155.00

<p>analise: R155.00 per monsternemingsessie, plus laboratoriumkoste van laboratorium gekontrakteer deur Eden DM./ All bacteriological and chemical sampling. R155 per sampling session plus laboratory costs of laboratory contracted by Eden DM.</p>		
<p>4.2 Opvolgmonsters geneem op versoek in gevalle waar daar nie voldoen is aan die bepalings van die Wet op Voedingsmiddels, Skoonheidsmiddels & Ontsmettingsmiddels 1972 (Wet 54 van 1972) nie: R155.00 per monsternemingsessie, plus laboratoriumkoste van laboratorium gekontrakteer deur Eden DM./ Follow up samples taken on request in cases where samples did not comply to the precision of the Foodstuffs, Cosmetics & Disinfectant Act, 1972 (Act 54 of 1972) R155 per sampling sessions plus laboratory costs of laboratory contracted by Eden DM.</p>	R136.09	R155.00
<p>5. Kommentaar ten opsigte van melkuitvoersertifikate/ Commentary reports in respect of milk export certificates.</p>	R136.09	R155.00
<p>6. Geskiktheidsertifikaat vir voedselpersele in terms of R962 van 2012/ Issuing of COA's for food premises in terms of R962 of 2012 Uitreiking van Geskiktheidsertifikate ingevolge die Regulasies met betrekking tot die algemene higiëniese vereistes vir voedselpersele en die vervoer van voedsel: Regulasie betreffende melkstalle en die vervoer van melk: R961 van 2012/ Issuing of a Certificate of Acceptability in terms of R961 of 2012</p>		
<p>6.1 R155.00 per aansoek (eenmalige betaling). / First application (once off payment)</p>	R136.09	R155.00
<p>6.2 Inspeksie uitgevoer kragtens artikel 4.5 van R962 na aanleiding van 'n versoek vir die opheffing van 'n verbod op die gebruik van 'n perseel of fasiliteit./ An inspection carried out in terms of Section 4.5 of R962 with reference to an application for the lifting of a ban on the use of a premises or facility.</p>	R456.42	R520
<p>6.3 Die vervanging van 'n Geskiktheidsertifikaat/ Replacement of a COA</p>	R136.09	R155.00
<p>7. Gesondheidsinspeksie by persele, anders as voedselpersele, waar daar ingevolge die Wet op Besighede 'n lisensie uitgereik moet word./ Health inspections at premises excluding food premises, for the issuing of a health report in respect of an application for trading licenses in terms of the Businesses Act.</p>	R136.09	R155.00

<p>Aansoek om die uitreiking van 'n Gesondheidsverslag ten opsigte van die lisensie/ Issuing of a Health Report.</p> <p>8. Uitreik van sertifikaat vir die verwydering of vernietiging van voedselprodukte ongeskik vir menslike verbruik./ The issuing of certificate for the removal/destruction of food stuffs, unfit for human consumption.</p>	R219.41	R250.00
<p>9. Uitreik van 'n geskiktheidsertifikaat vir 'n Begrafnisonder-nemersperseel ingevolge R363 van 2013/ Issuing of a Funeral undertakers premises registered in terms of R363 of 2013</p>	R136.09	R155.00

**EDEN DISTRICT MUNICIPALITY HEALTH BY- LAW
OFFENSES AND FINES**

Section Contravened	Description of Offense	Approved Fine
HEALTH NUISANCES		
4(1)(a)	Creating a health nuisance	R300
4(1)(b)	Performing any act which might cause a health nuisance	R300
4(1)(c.)	Organising or permitting an activity, event or function creating a health nuisance	R 300
4(1)(d)(i)	Permitting unauthorised handling or use of any material in a public place, which might cause a health nuisance	R 300
4(1)(d)(ii)	Introducing or handling any liquid or solid substance in a public place, which might cause a health nuisance	R300
4(1)(e)	Carrying, conveying or causing or permitting to be carried or conveyed any objectionable material, liquid or solids that are not covered with suitable material to prevent the creation of a health nuisance	R 300
4(1)(f)	Directly, indirectly or negligently allowing a health nuisance to be created or continued	R 300
5(1)(a)	Failure by an owner, occupier or user of land to: (i) ensure that a municipal health nuisance does not exist or occur on his/her land (ii) eliminate the health nuisance within 24 hours of becoming aware of the existence or if he or she is unable to eliminate the nuisance, failure to: (aa) take steps to reduce the risk to municipal health (bb) report the existence of health nuisance to the municipality	R 300
5(1)(b)	Failure by an owner, occupier or user of land to, for the purposes of eliminating or reducing the quantity of: (i) flies, use fly-traps or any other approved method to ensure optimum performance (ii) mosquitoes - (aa) drain accumulated water at least once every 7 days (bb) cover accumulated water with oil (cc) provide a mosquito-proof cover and pump for a well (dd) fit tanks, barrels and similar containers with mosquito-proof covers or mosquito wire gauze (ee) regularly clean blocked or sagging gutters and downpipes (iii) vermin, use mouse traps or vermin poison	R 300
5(2)	Failing to ensure that every well, hole, etc. is not filled in a way that may cause other sources to be polluted or contaminated to create a health nuisance	R 300
5(3)	Failing to place all waste in refuse receptacles and to be disposed of in a manner contemplated in section 23	R 500
KEEPING OF ANIMALS		
7(1)	Keeping of animals, birds, etc. on any premises in a manner that constitutes a health nuisance	R 300
8(1)	Failure by an owner, user or occupier of land to dispose of the carcass of an animal, bird, etc. which died on such land within 24 hours of its death	R 500
8(2)	Failure of an owner, user or occupier of land to dispose of the carcass of marine fauna that washed up on land within 24 hours of the discovery thereof	R 500
8(4)(a)	Failing to dispose of a carcass by: (a) having it removed by a registered animal organization or person authorised to do so; (b) burying it at a facility approved by the Municipality © having the carcass of an animal that died of a disease, removed by a registered animal organization	R 500
8 (5)	Conveying the carcass of an animal, bird, etc.,... through a street or in a manner that creates a municipal health nuisance	R 500
9	Keeping animals, birds, etc. in close proximity to any building or facility in a condition that may be injurious or dangerous to the health of the occupants of neighbouring buildings or facilities	R 500
ANIMAL ESTABLISHMENTS		
10(1)	Failure by an owner or operator of a dog kennel or cattery to: (a) discharge waste and storm water into a sewerage or other approved system (b) store food in a rodent free receptacle with close fitting lids (c) provide isolation facilities, made of durable material, for sick dogs and cats (d) store animal waste in solid containers with tight fitting lids and failing to remove and dispose it on a daily basis (e) clean enclosures on a daily basis and keep it in a hygienic condition	R 500
10(2)	Operating a dog kennel or cattery in any building, structure or enclosure which has direct access to, or has a door, window or other opening to any existing habitable room or any existing room where food is stored, processed or sold	R 500
11(1)(a)(i)	Failure to use cages made of non corrosive material fitted with duplicate impervious movable trays tubular fittings that are closed at the end	R 500
11(1)(a)(ii)	Using cages where the bottoms thereof are less than 450mm above the floor or yard level	R 500
11(1)(b)	Failing to store animal bedding in a space which is not rodent-proof	R 500
11(1)(c.)	Failing to store perishable food for animal in a refrigerator which can maintain a temperature not exceeding 7°C	R 500
11(1)(d)	Failing to provide toilet facilities and a wash basin with running water for employees	R 500
11(1)(e)	Covering more than 70% of the floor area with cages or goods incidental to the business	R 500
11(1)(f)	Failing to store animal and bird waste in solid containers with tight fitting lids and failing to remove and dispose it on a daily basis	R 500
11(1)(g)	Failing to clean cages and enclosures on a daily basis and keep it in a hygienic condition	R 500

11(1)(b)	Failing to store animal bedding in a space which is not rodent-proof	R 500
11(1)(c.)	Failing to store perishable food for animal in a refrigerator which can maintain a temperature not exceeding 7°C	R 500
11(1)(d)	Failing to provide toilet facilities and a wash basin with running water for employees	R 500
11(1)(e)	Covering more than 70% of the floor area with cages or goods incidental to the business	R 500
11(1)(f)	Failing to store animal and bird waste in solid containers with tight fitting lids and failing to remove and dispose it on a daily basis	R 500
11(1)(g)	Failing to clean cages and enclosures on a daily basis and keep it in a hygienic condition	R 500
11(2)	Operating a pet shop or pet parlour in any building, structure or enclosure which has direct access to, or has a door, window or other opening within 4 metres of any door, window or other opening to any existing habitable room or any existing room where food is stored, processed or sold	R 500
ACCOMODATION ESTABLISHMENTS		
14	Failing to ensure that premises, household facilities, eating utensils, linen and bedding is kept in a clean and hygienic condition	R 500
SWIMMING POOLS AND WATER RELATED RECREATIONAL FACILITIES		
17(1)(a)	Failing to keep premises in a safe and clean condition	R 500
17(1)(b)	Failing to ensure that water is at all times purified, treated and maintained to set standards	R 500
18(1)	Failing to use water from an approved source to fill, clean or maintain the water level of a swimming pool	R 500
19(1)(a)	Failing to keep water free from flowing, suspended or settled debris. Etc.	R 500
19(1)(b)	Failing to keep walls, floors, access ladders, steps, etc. free from slime or algae	R 500
19(1)(c')	Allowing Total Plate Count bacteria to exceed 100 organisms per ml of water	R 500
19(1)(d)	Allowing faecal coliform bacteria to be present in any test of 100 ml of water	R500
19(1)(e)	Allowing free chlorine residual to be less than 1mg/liter	R500
BARBERS, HAIRDRESSERS, BEAUTICIANS, BODY PEIRCERS AND TATTOOISTS		
21(1)	Using the premises of a salon for a purpose other than for the carrying on of the business of barber, hairdresser, etc.	R 500
21(2)(a)	Failing to keep a first aid kit on the premises	R 300
21(2)(b)	Failing to have an appliance to sterilize or disinfect an instrument that have come in contact with human skin, hair, blood, etc.	R 500
21(2)(c.)	Failing to use only professional tattoo and body piercing machines designed to prevent contamination of needle sets and failing to store needles in single, service, sealed autoclaved bags which must be opened in the presence of the client	R 500
21(2)(d)	Failing to ensure that all clip cords and spray bottles have triggers and grasp areas, which grasp areas must be protected and disposed after use on each client	R 300
21(2)(e)	Failing to disinfect any blade, razor, etc. by applying a suitable disinfectant after each use	R 300
21(2)(f)	Failing to wear disposable latex or nitrile examination gloves for the duration of the procedure	R 300
21(2)(g)	Failing to disinfect his or her hands before and after rendering any service	R 300
21(2)(h)	Failing to directly after treatment, clean and disinfect a surface that has been contaminated by body fluids	R 300
21(2)(i)	Failing to dispose of any gloves or other disposable material after each use	R 300
21(2)(j)	Failing to wash, with disinfectant all clothing and surfaces	R 300
21(2)(k)	Not disposing all waste water, sharp instruments, bloodied and or contaminated disposable towels and paper in an approved manner	R 300
21(2)(l)	Failing to store sharp instruments in a separate container	R 300
21(2)(m)	Failing to after each use, wash and clean all plastic and cloth towels	R 300
21(2)(n)	Failing to keep premises, tools, etc. in a hygienic condition at all times	R 300
21(2)(o)	Failing to dispose of waste such as hair, clippings, etc. in accordance with section 27.	R 300
21(2)(p)	Allowing animals, excluding a guide dog accompanying a blind person to enter the premises	R 300
21(2)(q)	Failing to provide employees with protective clothing, not training any workers and not ensuring that employees comply with the provisions of the by-law	R 300

WASTE MANAGEMENT

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

29(2)(c.)	Failing to clean every loading compartment on a daily basis with disinfectants and chemicals	R 1 000
	Failure by a licensee to collect and dispose of health care waste to inform the municipality at those intervals stipulated by the municipality about: (a) the removal of health care waste (b) the date of removal and the quantity (c) the composition of the health care waste (d) the facility at which the health care waste has been disposed.	R 2 500
29(3)		
30(1)	Disposal of health care waste at a site other than an approved site	R 2 500
WATER & SANITATION		
32(1)(a)	Failing to keep water passages open and free of obstruction so as to prevent the creation of a health nuisance	R 300
32(1)(b)	Failing to construct a bund wall around a tank that contain a substance that can create a health nuisance, of a size that contains the volume of the largest tank in the event of any unlawful or accidental discharge from the tank or tanks.	R 300
32(1)(c.)	Failing to clean any industrial surface area so as to prevent the pollution of storm water which may result in adverse impacts on the quality of any surface and ground water.	R 500
32(2)(a)	Locating a disposal site within the one hundred year flood line of any water resource	R 500
32(2)(b)	Creating a municipal health nuisance by using coal, coal discard, etc. to construct a slurry, evaporation or catchments dam.	R 500
DISPOSAL OF CORPSES AND DISTURBANCE OF MORTAL REMAINS		
33(1)(a)	Interring a corpse in such a manner that it constitutes a municipal health nuisance in that the lid of the coffin or the top coffin is less than 1500mm in depth.	R 1 000
34(1)(a)	Disturbing a corpse or mortal remains without an environmental health practitioner being present.	R 1 000
34(1)(b)	Re-open a grave without the Environmental Health Practitioner being present.	R 1 000
34(1)(c.)	Removing a corpse from a grave without an Environmental Health Practitioner present.	R 1 000
34(1)(d)	Exhuming a corpse while cemetery is open for the public	R 1 000
34(2)	Re-opening a grave for the purpose of interring a second corpse without the approval of the municipality	R 1 000
ENFORCEMENT		
36(3)	Failing to comply with the notice of compliance in terms of section 36(1)	R 300
36(4)(e)	Failing to comply with a notice of compliance in terms of section 36(4)(e)	R 300

**FOODSTUFFS, COSMETICS AND DISINFECTANTS ACT, 54 OF 1972
OFFENCES AND FINES**

2(1)	(a) Selling, manufacturing or importing any foodstuff, cosmetics or disinfectant -	
	(i) which contains or has been treated with a prohibited substance	R200
	(ii) which contains a particular substance in a greater measure than that permitted by regulation or has been treated with a substance containing a particular substance in a greater measure than that permitted by regulation	R200
	(iii) which does not comply with any standard of composition, strength, purity or quality prescribed by regulation for or in respect of it or any standard so prescribed for or in respect of any of its attributes	R200
	(iv) the sale of which is prohibited by regulation	
	(b) Selling, manufacturing or importing any foodstuff, cosmetics or disinfectants -	R200
	(i) which is contaminated, impure or decayed, or is, or is in terms of any regulation deemed to be, harmful or injurious to human health, or	R200
	(ii) which contains or has been treated with a contaminated, impure or decayed substance or a substance which is, or is in terms of any regulation deemed to be harmful or injurious to human health	
	(c) Selling, manufacturing or importing any foodstuff, cosmetic or disinfectant -	R200
	(i) which contains or has been treated with a substance not present in any such foodstuff when it is in a normal, pure and sound condition; or	
(ii) to which any substance has been added so as to increase the mass volume of such foodstuff with the object to deceive; or	R200	
(iii) from which any substance or ingredient has been abstracted, removed or omitted with the result that its nutritive value or other properties, in comparison with those of such a foodstuff in a normal, pure and sound condition, are diminished or otherwise detrimentally affectant; or	R200	
(iv) which has been treated in such manner that its damaged or unsound condition or inferior quality is concealed whether entirely or partly	R200	

**MICROBIOLOGICAL, STANDARDS FOR FOODSTUFFS AND RELATED MATTERS REGULATIONS
(GN R692 IN GG 17993 of 16 May 1997)**

Reg 6(2)	In the case of cooked sea-water and freshwater foods such as prawns, shrimps, crayfish, lobsters, crab meat, oysters, mussels, clams, eels or fish -	R200
	(a) a histamine content of more than 10 mg per 100 grams of the foodstuff, when tested according to AOAC (Association of Official Analytical Chemists) method 977.13(1990), shall indicate decomposition of the foodstuff, and more than 20 mg per 100 grams shall render the foodstuff unsafe for human consumption;	R200
	(b) no antibiotics shall be present	R200
	(c) no organisms of the genera Salmonella and Shigella and no species of Escherichia coli Type 1, Vibrio cholerae and V. parahaemolyticus shall be present in 20 grams;	
	(d) no coagulase - positive Staphylococcus aureus shall be present in 20 grams;	R200
	(e) the number of coliform organisms other than Escherichia coli Type 1 shall not exceed 1 000 per 100 gram; and	R200
(f) the total colony count of organisms shall not exceed 100 000 per gram when such a foodstuff is tested by the pour-plate method on plate-count agar at 30°C for 72 hours.	R200	
Reg 7	No person shall sell cooked poultry -	
	(a) which contains the following:	R200
	(i) Antibiotics and other antimicrobial substances in amounts that exceed the maximum levels determined in the regulations governing maximum limits for veterinary medicine and stock remedy residues that may be present in foodstuff, published by Government Notice R1809 of 3 July 1992;	
	(ii) organisms of the genera Salmonella, Shigella and Escherichia in 20 grams;	R200
	(iii) Staphylococcus aureus in 20 grams;	
(iv) Clostridium perfringens in 20 grams; and	R200	
(b) of which the total colony count of organisms exceeds 10 000 per gram when such foodstuff is tested by the pour-plate method on plate-count agar at 30°C for 72 hours.	R200	

Reg 2	No person shall sell any foodstuff to which any colourant has been applied or added, except in so far as provided for as follows:	R200
	(a) Only the colourants listed in Annex 1 may be used as colourants in foodstuff.	R200
	(b) Colourants may be use only in the foodstuff listed in Annex III, IV, and V and subject to the conditions specified therein.	R200
	(c) Colourants shall not be used in foodstuff listed in Annex II, except where expressly permitted in Annex III, IV, or V.	R200
	(d) Colourants permitted for certain uses only are listed in Annex IV.	R200
	(e) Colourants permitted in general in foodstuffs and their Conditions of use are specific in Annex V.	R200
	(f) The maximum levels indicated in the Annexes relate to foodstuffs in the ready-to-eat form, unless otherwise stated.	R200
FUNERAL UNDERTAKERS'S PREMISES (GN R237 in GG 9582 of February 1985)		
Reg 2(1)	Preparing a corpse except on funeral undertaker's premises in respect of which a certificate of competence has been issued and is in effect.	R 500
Reg 11(1)	Use of an undertaker's premises where the following is not provided for: (a) A preparation room for the preparation of corpses. (b) Change -rooms, separate for each sex, for the use of the employees employed at such premises. (c) Refrigeration facilities for the refrigeration of corpses (d) Facilities for the cleansing of vehicles on such premises (e) Facilities for the loading and unloading of corpses	R300 R300 R300 R300 R300
Reg 11(2)	Using a room on funeral undertaker's premises for any purpose other than the purpose for which it is intended	R 300
Reg 11(3) (a)	Using a preparation that - (i) is not separated from all other rooms on the premises and that cannot communicate with any office or salesroom. (ii) does not enable obnoxious odours and vapours to be adequately treated; and (iii) is insufficiently ventilated and lighted	R300 R300 R300
Reg 12(2)	Failure to - (a) Provide clean protective over-clothes consisting of surgical gloves, gumboots, plastic aprons so designed that the front hangs over the top of the gumboots, face masks and linen overcoats to all employees and all other persons involved in post-mortems, and each such employee or other person shall, at all times when so involved, wear such clothing; (b) keep such premises free of insects; (c) cause all working areas or surfaces at such premises where corpses are prepared to be cleaned immediately after the preparation of any corpse; (d) cause all equipment used for the preparation of corpses to be washed and disinfected immediately after use; (e) daily cause all protective cover-clothes that have been use to be washed, cleansed adn disinfected on the premises; and (f) if a corpse has been transported without a moisture proof covering, cause the loading space of the vehicle concerned to be washed and disinfected after such corpse has been removed.	R300 R300 R300 R300 R300
LABELLING AND ADVERTISING REGULATIONS (GN R2034 in GG 15226 of 29 October1993)		
Reg 2 (1)	Importing, selling or manufacturing foodstuff of which the packaging, or the bulk stock from which it is taken, is not labelled in accordance with the provisions of these Regulations	R 200

FIRE SERVICES

EDEN DISTRICT MUNICIPALITY FIRE SAFETY BY-LAW OFFENCES AND FINES

Section Contravened	Description of Offense	Proposes Fine (1)	Approved Fine (2)
DUTY OF CARE			
6(1)	Failure to report a fire hazard	R 500.00	R 500.00
10(3)(a) - (b)	Failing to comply with an instruction given by a member of the force	R 1 000.00	R 1 000.00
11(1)	Pretend to be a member	R 1 000.00	R 1 000.00
11(2)	Unauthorised wearing of a uniform	R 1 000.00	R 1 000.00
14(1)	Driving a service vehicle without license	R 500.00	R 500.00
14(2)	Driving a service vehicle in disregard of the National Road Traffic Act.	R500.00	R500.00
16(2)	Failing to comply with a notice of compliance	No fine	No fine
17(1)	Interference with or obstruction of the chief fire officer in execution of duties	No fine	No fine
18(1)	Furnishing of false information	No fine	No fine
33(2)	Obstruction or impeding access to fire-fighting equipment and installations	R1 500.00	R1 500.00
34(1)(a)	Failing to remove combustible material from a vacant building	R 1 500.00	R 1 500.00
34(1)(b)	Failing to barricade vacant building	R 1 500.00	R 1 500.00
35(1)(a)	Failing to ensure readiness for use of fire-fighting equipment	R 1 000.00	R 1 000.00
35(1)(b)	Failing to service and maintain fire-extinguishers in accordance with SANS 0105 and 1475	R1 000.00	R1 000.00
35(1)(c)(i) - (iii)	Failing to keep fire-fighting equipment in working condition and inspected	R1 000.00	R1 000.00
35(2)(a)(i) - (ii)	Failing to certify functionality of equipment and furnishing of certificate	R500.00	R500.00
35(4)	Damaging or altering fire-fighting equipment or installations	R 1 500.00	R 1 500.00
36(4)	Removing, defacing or damaging a fire alarm	R 1 000.00	R 1 000.00
36(5)	Tampering or interfering with a fire hydrant	R 1 000.00	R 1 000.00
38(1)(a)	Failing to prepare emergency evacuation plan	R 1 000.00	R 1 000.00
38(1)(b)	Failing to display emergency evacuation plan	R 500.00	R 500.00
39(1)	Holding a public gathering without certificate of fitness	R 1 500.00	R 1 500.00
43(1)(a)	Failing to comply with conditions of certificate of fitness	R 1 500.00	R 1 500.00
43(1)(b)(i) - (ii)	Failing to display certificate and to keep in legible condition	R 500.00	R 500.00
49(1)	Obtaining a water connection without approved fire protection plans	No fine	No fine
50(1)	Making a fire that may endanger another person	R 1 500.00	R 1 500.00
50(2)(a)	Burning combustible material without permission	R 500.00	R 500.00
50(3)	Failing to take reasonable steps to ensure safety of people or animals	R1 000.00	R1 000.00
51(1)	Storage of combustible material in a manner to cause fire hazzard	R 1 000.00	R 1 000.00
51(2)	Allowing accumulation of dust in quantities likely to caused fire hazzard	R1 000.00	R1 000.00
51(3)	Allowing sawdust to soak up flammable liquid	R 1 000.00	R 1 000.00
51(4)	Accumulation of soot in a chimney	R 1 000.00	R 1 000.00
51(5)	Overgrown premises	R 1 000.00	R 1 000.00
52(1)(a) - (b)	Overloading electrical equipment or using in a manner likely to cause fire hazzard	R1 000.00	R1 000.00
53	Using flame-emitting device in a manner likely to cause fire hazzard	R 1 000.00	R 1 000.00
54(1)	Discarding flammable substance into sewer or drain	R 1 000.00	R 1 000.00
54(2)	Failing to report discarding of flammable substance into drain or sewer	R500.00	R500.00
55(1)	Unauthorised filling of a balloon of device with flammable liquid	R 500.00	R 500.00

53	Using flame-emitting device in a manner likely to cause fire hazard	R 1 000.00	R 1 000.00
54(1)	Discarding flammable substance into sewer or drain	R 1 000.00	R 1 000.00
54(2)	Failing to report discarding of flammable substance into drain or sewer	R500.00	R500.00
55(1)	Unauthorized filling of a balloon or device with flammable liquid	R 500.00	R 500.00
56(1)	Failing to display "No smoking" signs	R 500.00	R 500.00
56(2)	Removing a sign	R 500.00	R 500.00
56(3)	Lighting or smoking a cigarette where prohibited	R 500.00	R 500.00
56(4)	Allowing smoking where prohibited	R 500.00	R 500.00
56(5)	Failing to provide for safe disposal of smoking materials	R 500.00	R 500.00
56(6)	Discarding a burning cigarette or material in a road of public place	R 1 000.00	R 1 000.00
57(3)	Clearing a fire-break without permission of chief fire officer	R 1 000.00	R 1 000.00
59(4)	Failing to comply with condition for discharge of fireworks	R 1 000.00	R 1 000.00
60(1)	Discharging fireworks outside designated area	R 1 000.00	R 1 000.00
61(1)-(b)	Dealing in fireworks without license or permission of chief fire officer	R1 500.00	R1 500.00
63(1)	Storage or handling flammable substances without certificate or registration	R1 500.00	R1 500.00
73(1)(a)	Handling flammable substances in a manner that may cause a fire or explosion	R1 500.00	R1 500.00
73(1)(b)	Obstructing an escape route during emergency	R 1 000.00	R 1 000.00
73(2)(a)	Dumping or spilling flammable substances in a borehole, drain or sewer	R1 000.00	R1 000.00
73(2)(b)	Discarding flammable substances from premises other than by a competent person	R1 000.00	R1 000.00
73(2)©	Bringing a fire or open flame within 5 metres of storage place	R 1 000.00	R 1 000.00
73(2)(d)	basement level of a building while not for maintenance of the building	R1 000.00	R1 000.00
73(2)(e)(i)	Filling a bus with passengers inside	R 1 000.00	R 1 000.00
73(2)(e)(ii)	Transporting flammable substances on a bus	R 1 000.00	R 1 000.00
74(1)	Handling or storing a liquefied petroleum gas in quantities in excess of Schedule 2	No fine	No fine
74(4)	Handling or storing a liquid petroleum gas cylinder at a public exhibition without permission	R1 500.00	R1 500.00
74(7)	Failing to comply with conditions imposed	R 1 500.00	R 1 500.00
75(1)(a)-©	Failing to display symbolic or warning signs	R 500.00	R 500.00
75(2)	Disregarding prohibitions on symbolic signs	R 500.00	R 500.00
76	Failing to report fires or accidents	R 500.00	R 500.00
79(1)(a)-(b)	Storage of flammable substances in a storeroom without certificate of registration or storeroom not compliant with by-law	R1 500.00	R1 500.00
81(1)	Failing to display safety signs	R 500.00	R 500.00
82(1)(a)- c	Erecting a flammable storeroom in disregard of specifications	No fine	No fine
83(1)-(3)	Installing fire doors in disregard of specifications	R 500.00	R 500.00
84(1)-(3)	Installing storeroom windows in disregard of specifications	R 500.00	R 500.00
85(1)-(2)	Installing storeroom catch pits in disregard of specifications	R 500.00	R 500.00
86(1)-(3)	Failing to comply with specifications for ventilation of storeroom	R 500.00	R 500.00
87(1)-(3)	Installing electrical equipment in a store room in disregard of specifications	R500.00	R500.00
88(1)(a)-(b)	Installing foam inlets in disregard of specifications	R 500.00	R 500.00
89(1)	Failing to install non-combustible shelving in a store room	R 500.00	R 500.00
90(1)(a)	Unauthorized entry of flammable storeroom	R 500.00	R 500.00
90(1)(b)	Using storeroom for purposes other than storage of flammable substances	R500.00	R500.00
90(1) c	Allowing person to work in storeroom while doors are not open	R 500.00	R 500.00
90(1)(d)	Obstructing or hindering access to storeroom	R 500.00	R 500.00
91(1)	Failing to ensure compliance with mixing requirements	R 500.00	R 500.00
92(1)	Storage of flammable substance without certificate of registration	R 1 500.00	R 500.00
92(3)(a)-(e)	Failing to ensure compliance with conditions	R 1 000.00	R 1 000.00
93(1)	Failing to ensure safety of tools in a storeroom	R 500.00	R 500.00

90(1) c	Allowing person to work in storeroom while doors are not open	R 500.00	R 500.00
90(1)(d)	Obstructing or hindering access to storeroom	R 500.00	R 500.00
91(1)	Failing to ensure compliance with mixing requirements	R 500.00	R 500.00
92(1)	Storage of flammable substance without certificate of registration	R 1 500.00	R 500.00
92(3)(a)-(e)	Failing to ensure compliance with conditions	R 1 000.00	R 1 000.00
93(1)	Failing to ensure safety of tools in a storeroom	R 500.00	R 500.00
94(1)-(2)	Failing to ensure installation of above ground storage tank in accordance with SANS requirements	R1 500.00	R1 500.00
95(1)	Failing to ensure underground storage tank installation in accordance with SANS requirements	R1 500.00	R1 500.00
96(1)	Failing to notify chief fire officer of installation or demolishing of facilities	R500.00	R500.00
97(1)(a)-(b)	Entering or allowing someone to enter storage tank in disregard of safety requirements	R500.00	R500.00
98(1)(a)-(d)	Failing to comply with conditions applicable to termination of use of storage tanks	R1 000.00	R1 000.00
99(1)-(4) & (6)	Handling or storing a flammable substance container in disregard of specifications	R1 000.00	R1 000.00
100(1)(a)-(b)	Transporting dangerous goods without permit or keeping permit available	R1 500.00	R1 500.00
105(1)(a)-(b)	Designing or constructing road tankers in disregard of SANS specifications	No fine	No fine
106(1)(a)-(b)	Designing or constructing other transport vehicles in disregard of specifications	No fine	No fine
107(1)(a)	Transporting dangerous goods with unroadworthy vehicle	No fine	No fine
107(1)(b)(i)-(ii)	extinguishers	R 1 500.00	R 1 500.00
107(3)	Transporting dangerous goods to travel or overnight in any area specifically prohibited	R1 500.00	R1 500.00
108(1)	Supplying or delivering dangerous goods in quantities in excess of Schedule 2	R1 500.00	R1 500.00
108(2)	Supplying or delivering dangerous goods in contravention of certificate of registration	R1 500.00	R1 500.00
108(3)	Handling container in a manner that could damage such container	R 1 000.00	R 1 000.00
108(4)(a)-(f)	Delivering dangerous conditions in disregard of safety conditions	R 1 000.00	R 1 000.00
111(1)(a)-(b)	Spraying without spraying permit or in a spraying room	R 1 000.00	R 1 000.00

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

TT2 & TT12	<u>Safety Distance</u> Erecting a building in disregard of safety distances	R1 500.00	R1 500.00
TT3, TT5 & TT6	<u>Different occupancies</u> Owner or tenant allowing division of building without approval	R1 500.00	R1 500.00
TT4	<u>Maximum division area</u> Owner exceeding maximum division area	R1 500.00	R1 500.00
TT9 & TT10	<u>Partitions and protection of openings</u> Inadequate fire resistance and failure to protect openings	R1 500.00	R1 500.00
TT12	<u>Roof Assemblies and Coverings</u> Allowing combustible material to be used on a roof structure without approval	R1 500.00	R1 500.00
TT16 to TT29	<u>Escape Routes and Exits</u> Allowing an escape route to be made less efficient	R1 500.00	R1 500.00
TT23,TT24& TT25	<u>Stairways</u> Installing a stairway that does not comply with part M of the rules	R1 500.00	R1 500.00
TT29	<u>Markings and Sign Posting</u> Failing to indicate the location of fire equipment or emergency exits with symbolic signs	R1 500.00	R1 500.00
TT30	<u>Lighting of Emergency Routes</u> Failing to light emergency route	R1 500.00	R1 500.00
TT31	<u>Fire Detection and Alarm System</u> Failing to install fire detection and alarm systems in compliance with SANS 0139	R1 500.00	R1 500.00
TT33 & WW5	<u>Water Reticulation System</u> Failing to install an approved water reticulation system for fire fighting	R1 500.00	R1 500.00
TT34	<u>House Reels</u> Failing to supply house reels	R1 500.00	R1 500.00
TT35	<u>Hydrants</u> Failing to supply fire hydrants	R1 500.00	R1 500.00
TT36	<u>Sprinkler System</u> Failing to supply sprinkler system where required	R1 500.00	R1 500.00
TT42	<u>Smoke Control</u> Failing to provide mechanical smoke ventilation or roof ventilators and windows	R1 500.00	R1 500.00
TT52	<u>Operating Theatres and Intensive Care Units</u> Failing to comply with the fire safety requirements of the rule	No fine	No fine
TT53	<u>Liquid Fuel Tanks</u> Installation of fuel dispensing pumps and tanks in disregard of prescribed measurements and distances	No fine	No fine
TT54	<u>Gas Installations</u> Installation of gas storage facilities not complying with SANS Code 087	No fine	No fine

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

EDEN DISTRICT MUNICIPALITY

FIRE SERVICES CHARGES

TARIFFS, CHARGES AND FEES

2015/2016

1.06

1. SPECIALIZED FIRE FIGHTING SERVICES:

		2015/2016		
		Tariff	V.A.T	Total
1.1	This will include all fire vehicles, all manpower, water supplies and pump attendance during actual rendering of a specialized fire fighting services,exceeding 1 hour working time (excluding travelling time) (Per hour or part thereof after first hour) <i>Less than 1 hour</i> <i>Humanitarian assistance- only if requested via disaster coordination JOC</i> <i>Allow 50% reduction in price for paid up FPA members</i> <i>Allow 50% reduction in price for controlled block burns or fire breaks</i>	3 493.72	526.03	4 019.75
			----- Free -----	
			----- Free -----	
1.2.	Contracted services <i>3rd party invoice amount plus 10% handling fee</i>			
1.3	Additional Consumables: Purchase Price plus 10% handling fee			
1.4	Standby: (Per hour or part thereof) (excluding travelling time)	1 120.97	168.78	1 289.75
1.5	Air Support Services: <i>Purchase Price plus 5% handling fee for non FPA members</i>			
1.6	Assistance requested outside EDEN DM boundary: (Per hour or part thereof)	4 110.26	618.86	4 729.12
1.7.	Fire safety/ fire prevention inspection <i>per kilometer tariff</i> <i>LDV :</i> <i>R4,24/km</i> <i>Sedan type:</i> <i>R3,71/km</i> <i>per inspection (all inclusive tariff)</i> <i>R530,00</i>			
1.8.	Fire permit <i>per kilometer tariff</i> <i>LDV :</i> <i>R4,24/km</i> <i>Sedan type:</i> <i>R3,71/km</i> <i>per permit (all inclusive tariff)</i> <i>R530,00</i>			
1.9	Certified copy of incident report <i>Per copy</i> <i>R 84,80</i> Public education			----- Free -----

V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS.
(When an account rendered - V.A.T. is to be calculated seperately)

EDEN DISTRICT MUNICIPALITY

RENT INCOME OF TENTS

- | | | |
|----|----------------------|---------------|
| 1. | 5X 5 M Army tent | R424 per day |
| 2. | 10x 20 M Marque tent | R7,950per day |

RENT INCOME OF GENERATORS

- | | | |
|----|-------|-----------------|
| 1. | 70KVA | R673.10 per day |
| 2. | 40KVA | R657 per day |
| 3. | 6 KVA | R212 per day |

SPECIAL SERVICES

- | | | |
|---|---|---|
| 1 | Assistance at events fist aid or fire safety | Not maket related reduce to R 500 per event per official. |
| 2 | Travelling or equipment use | |
| | 10 seater or minibus | R 6,50 |
| | Sedan type vehicle | R 3,70 |
| | Light delivery vehicle | R 4,24 |
| | Medium tanker | R 8,50 |
| | Major pumper | R 11,70 |
| | Consumables | Purchase Price plus 10% handling fee |
| 2 | Water delivery | R 11,70 |
| | Add: Price of water as per supplier invoice plus 10% handling fee | |

GENERAL

EDEN DISTRICT MUNICIPALITY									
PROPOSED TARIFFS 2015/2016									
SENDING OF FAXES	Tariff 2014/2015	Tariff 2014/2015	Tariff 2015/2016						
Sending	R 0.75	R 0.80	R 0.84						
GIS OFFICE									
ITEM	Tariff 2014/2015	VAT	TOTAL	Tariff 2015/2016	VAT	TOTAL	Tariff 2016/2017	VAT	TOTAL
PHOTOCOPIES									
A0	R 21.55	R 3.02	R 24.57	R 22.84	R 3.20	R 26.04	R 24.21	R 3.39	R 27.60
A1	R 11.89	R 1.66	R 13.55	R 12.60	R 1.76	R 14.37	R 13.36	R 1.87	R 15.23
A2	R 5.96	R 0.83	R 6.79	R 6.31	R 0.88	R 7.20	R 6.69	R 0.94	R 7.63
A3	R 0.46	R 0.06	R 0.53	R 0.49	R 0.07	R 0.56	R 0.52	R 0.07	R 0.59
A4	R 0.46	R 0.06	R 0.53	R 0.49	R 0.07	R 0.56	R 0.52	R 0.07	R 0.59
NORMAL PLOT									
A0	R 118.94	R 16.65	R 135.60	R 126.08	R 17.65	R 143.73	R 133.65	R 18.71	R 152.36
A1	R 59.46	R 8.32	R 67.79	R 63.03	R 8.82	R 71.85	R 66.81	R 9.35	R 76.16
A2	R 35.31	R 4.94	R 40.26	R 37.43	R 5.24	R 42.67	R 39.68	R 5.56	R 45.23
A3	R 20.43	R 2.86	R 23.29	R 21.65	R 3.03	R 24.68	R 22.95	R 3.21	R 26.17
A4	R 14.88	R 2.08	R 16.96	R 15.77	R 2.21	R 17.98	R 16.72	R 2.34	R 19.06
FLOOD PLOT									
A0	R 236.02	R 33.04	R 269.07	R 250.18	R 35.03	R 285.21	R 265.20	R 37.13	R 302.32
A1	R 118.94	R 16.65	R 135.60	R 126.08	R 17.65	R 143.73	R 133.65	R 18.71	R 152.36
A2	R 59.46	R 8.32	R 67.79	R 63.03	R 8.82	R 71.85	R 66.81	R 9.35	R 76.16
A3	R 35.31	R 4.94	R 40.26	R 37.43	R 5.24	R 42.67	R 39.68	R 5.56	R 45.23
A4	R 24.15	R 3.38	R 27.53	R 25.59	R 3.58	R 29.18	R 27.13	R 3.80	R 30.93
OTHER									
AKTEX / enquiry	R 12.06	R 1.69	R 13.74	R 12.78	R 1.79	R 14.57	R 13.55	R 1.90	R 15.44
CD	R 17.20	R 2.41	R 19.61	R 18.23	R 2.55	R 20.79	R 19.33	R 2.71	R 22.03
LABELS & CARDBOARD / sheet (INK excl.)	R 1.37	R 0.19	R 1.56	R 1.45	R 0.20	R 1.66	R 1.54	R 0.22	R 1.76
DATA / Block	R 52.03	R 7.28	R 59.32	R 55.16	R 7.72	R 62.88	R 58.47	R 8.19	R 66.65
A4 LAZER PRINT BLACK (INT)	R 1.69	R 0.24	R 1.92	R 1.79	R 0.25	R 2.04	R 1.89	R 0.27	R 2.16
A4 LAZER PRINT COLOUR (INT)	R 2.24	R 0.31	R 2.55	R 2.37	R 0.33	R 2.70	R 2.51	R 0.35	R 2.86
A4 LAZER PRINT BLACK	R 2.08	R 0.29	R 2.37	R 2.20	R 0.31	R 2.51	R 2.34	R 0.33	R 2.66
A4 LAZER PRINT COLOUR (INT)	R 4.65	R 0.65	R 5.30	R 4.93	R 0.69	R 5.62	R 5.23	R 0.73	R 5.96
A0 PHOTO PAPER	R 73.40	R 10.28	R 83.68	R 77.81	R 10.89	R 88.70	R 82.48	R 11.55	R 94.02
A1 PHOTO PAPER	R 40.78	R 5.71	R 46.48	R 43.22	R 6.05	R 49.27	R 45.82	R 6.41	R 52.23
A2 PHOTO PAPER	R 24.47	R 3.43	R 27.90	R 25.94	R 3.63	R 29.57	R 27.50	R 3.85	R 31.35
A3 PHOTO PAPER	R 16.31	R 2.28	R 18.60	R 17.29	R 2.42	R 19.71	R 18.33	R 2.57	R 20.90
LAMINATING									
ID CARD INTERNAL	R 6.36	R 0.89	R 7.26	R 7.15	R 1.00	R 8.15	R 7.58	R 1.06	R 8.64
	R 0.00								
RENTAL OF CAR PORTS									
	2014/2015			2015/2016			2016/2017		
Carports 1	R 45.00			R 30.00					
Carports 2				R 20.00					
Op Oudtshoorn is tandem carports indien die gebruik voortgaan met die verhuur	R 25.00			R 25.00					
PROVIDING INFORMATION TO THE PUBLIC									
(VAT included)									
		2014/2015	2015/16						
Issuing of a duplicate account (per account)	(a)	R 3.90	R 4.13	1.06					
Tracking fees: Plan/documentation (p/property)	(b)	R 37.70	R 39.97						
Tracking fees: GIS(p/property)	(c)	R 74.40	R 78.87						

EDEN DISTRICT MUNICIPALITY

PROPOSED TARIFFS 2015/2016

PROVIDING INFORMATION TO THE PUBLIC

(VAT included)

		2013/2014	2014/2015	2015/2016	2016/2017
(a)	Issuing of a duplicate account (per account)	R 3.70	R 3.90	R 4.10	R 4.30
(b)	Tracking fees: Plan/documentation (p/property)	R 35.80	R 37.70	R 39.80	R 41.90
(c)	Tracking fees: GIS(p/property)	R 70.60	R 74.40	R 78.64	R 82.90

SUPPLY CHAIN MANAGEMENT TARIFFS

		2013/2014	2014/2015	2015/2016	2016/2017
(a)	Tender Documents		R 75.00	R 80.00	

ANNEXURE C
BANKING, CASH
MANAGEMENT AND
INVESTMENT POLICY

EDEN DISTRICT MUNICIPALITY

("the Municipality")

Banking, Cash Management and Investment Policy

CONTENTS

1.	Definitions	3
2.	Objectives and Scope of Policy	4
3	Legal Provisions	5
4	Principles of Sound Management	5
5	Cash Collection	6
6	Receipt of Payments	6
7	Payment to creditors	8
8	Investments denominated in Foreign Currencies Prohibited	10
9	Payment of Commission	10
10	Management of Inventory	11
11	Contract Management	12
12	Cash Flow Projections	12
13	Investment Ethics	14
14	Investment Principles	14
15	Credit Rating	16
16	Permitted Investments	16
17	Call Deposits and Fixed Deposits	16
18	Restrictions on Terms of Investments	17
19	Cession of Investments	17
20	Supply Chain Management	17
21	Control Over Investments	17
22	Reports	18
23	Banking Arrangements	18
24	Raising Debt	19
25	Related Policies	19
26	Review of Policy	20
27	Responsibility of implementation	20

1 **Definitions**

For the purpose of this policy:

“Act”- means the Local Government Municipal Finance Management Act, 2003 (Act 56 of 2003)

“Accounting Officer”- is the person appointed by Council in terms of Section 82 of the Municipal Structures Act, 1998 as amended by Section 54 A of the Municipal Systems Act, 2000 [Act No. 32 of 2000

“Council” - means the Eden District Municipal Council or any of the Council’s committees or officials acting under powers, functions and duties delegated to them in terms of any existing act or ordinance or by-law in force within the area of jurisdiction to the Council

“Councillor”- shall mean a member of the municipal council of Eden District Municipality;

“Chief Financial Officer” - shall mean the head of the Financial Services Department as contemplated in Section 80 of the MFMA;

“Official” – shall mean all persons in the employment of Eden District Municipality

“Investments”- means:

- a) The placing or deposit of funds with a financial institution’ or
- b) The acquisition of monetary assets with funds not immediately required with the primary aim of preserving those funds.

“Investment Manager”- means a natural person or legal entity that is a portfolio manager registered in terms of the Financial Market Control Act, 1989 (Act 55 of 1989 and Stock Exchanges Control Act, 1985 9Act 1 of 1985, contracted by a municipality or municipal entity to –

- a) advise on investments
- b) manage investments on its behalf ; or
- c) advise it on investments and manage investments on its behalf

“Investee”- means an institution with which an investment is placed, or its agent;

“Municipality”- means the Eden District Municipality

2. Objective and Scope of Policy

- 2.1 The council and staff of the municipality have an obligation to the community to ensure that the municipality's cash resources are managed effectively and efficiently.
- 2.2 The municipality therefore has a responsibility to invest these public revenues knowledgeably and judiciously, and must be able to account fully to the community in regard to such investments.
- 2.3 This policy is intended to provide a framework for ensuring the proper management and investment of its cash resources so as to ensure:
 - 2.3.1 That the net current asset requirements of the municipality are effectively managed;
 - 2.3.2 That sufficient cash resources are available to finance the capital and operating budgets of the municipality;
 - 2.3.3 That the highest possible return on investments is gained without unnecessary risk, during periods when excess funds are not immediately required;
 - 2.3.4 That in so doing, the primary aim of preserving and ensuring the safety of deposits is promoted;
 - 2.3.5 That there is effective control over the management of bank accounts
 - 2.3.6 That investments are diversified.
- 2.4 This policy shall apply to the management of all of the cash resources of the Municipality and to all investments made by it

3. Legal Provisions

The municipality shall at all times manage its banking arrangements and investments and conduct its cash management policy in compliance with the provisions of:

3.1 The Local Government: Municipal Finance Management Act No. 56 of 2003 (“the MFMA”) and

3.2 any Regulations made thereunder, including, in particular, the Municipal Investment Regulations published under GN R308 in Government Gazette 27431 of 1 April 2005 (“the Investment Regulations”).

4. Principles of Sound Cash Management

In order to promote sound cash management, the Municipality shall adhere to the following principles:

- 4.1 It shall collect revenue when it is due and bank it promptly;
- 4.2 It shall make payments, including transfers to other levels of government and non-government entities, no earlier than necessary, with due regard for efficient, effective and economical programme delivery and the creditor's normal terms for account payments;
- 4.3 It shall avoid pre-payment for goods or services (i.e. payments in advance of the receipt of goods or services), unless required by the contractual arrangements with the supplier;
- 4.4 It shall accept discounts to effect early payment only when the payment has been included in the monthly cash flow estimates provided to the relevant treasury;

- 4.5 It shall and pursue apply its debt collection policy to ensure that amounts receivable by the municipality are collected and banked promptly;
- 4.6 It shall accurately forecast its cash flow requirements;
- 4.7 It shall synchronise the inflow and outflow of cash;
- 4.8 It shall recognise the time value of money by economically, efficiently and effectively managing cash;
- 4.9 It shall take any other action as may promote the efficient utilisation of cash resources, such as managing inventories to the minimum level necessary for efficient and effective programme delivery, and selling surplus or under utilised assets; and

- 4.10 It shall avoid bank overdrafts.

5. Cash Collection

- 5.1 All monies due to the municipality must be collected as soon as possible, either on or immediately after due date, and banked on a daily basis.
- 5.2 The Municipality shall endeavour to apply its Credit Control and Debt collection Policy rigorously in order to promote the collection of moneys due to it. This includes charging interest and recovering other costs when appropriate and setting target dates when these are payable.

6. Receipt of Payments

- 6.1 The receipt of all monies collected by the council shall be acknowledged forthwith by the issue of a numbered official receipt, as provided in this section.
- 6.2 When money is received over the counter:

- 6.2.1 Every payment received by a cashier or other officer responsible for the receipt of money shall be acknowledged at once by the issue of a numbered official receipt or cash ticket; and
- 6.2.2 Every receipt form which is cancelled will be reattached in the correct place, in the receipt book. Where computer generated receipts are used, the original receipt must be filed for audit purposes.

6.3 When money is received by Post:

- 6.3.1 The Registry Clerk shall record all payment remittances as and when received in the cheque register in the presence of a witness;
- 6.3.2 Post-dated cheques received in the council's mail must also be recorded in the cheque register, which shall be regarded as the register of remittances received by post;
- 6.3.3 The cheque register together with all remittances received must be sent to a designated official in the finance section;
- 6.3.4 The designated official on receipt of the cheque register together with the remittances will code all remittances and submit it to the cashier for receipting;
- 6.3.5 The cashier will receipt all remittances and issue official receipts to the designated official;
- 6.3.6 The designated official will record all receipts in the cheque register and return same to registry. The Registry Clerk must ensure that all receipts are recorded in the cheque register;
- 6.3.7 All documents relating to remittances received in the mail must be filed for audit purposes;
- 6.3.8 A separate register for post dated cheques will be maintained by the Cashier and all postdated cheques must be stored safely in the registry strong room; and
- 6.3.9 The Cashier will ensure that all postdated cheques, which become due, are promptly receipted and recorded in the postdated cheque register.

6.4 When money is received by electronic transfer, such transfers must be immediately recorded and receipts must be issued.

7. Payments to Creditors

7.1 The chief financial officer shall ensure that all tenders and quotations invited by and contracts entered into by the municipality stipulate payment terms favourable to the municipality, that is, payment is to fall due not sooner than the conclusion of the month following the month in which a particular service is rendered to or goods are received by the municipality. This rule shall be departed from only where there are financial incentives for the municipality to effect earlier payment, and any such departure shall be approved by the chief financial officer before any payment is made, but shall in any event be subject to the provisions of Section 65 of the MFMA.

7.2 Notwithstanding 7.1, in the case of small, micro and medium enterprises, where such a policy may cause financial hardship to the contractor, then the following shall apply:

7.2.1 if the invoice for the goods or services is received by the municipality before the fifteenth day of the month in which the goods are delivered or the service rendered, the chief financial officer may in his discretion authorise payment thereof to be effected at the end of such month;

7.2.2 if the invoice for the goods or services is received by the municipality after the fifteenth day but before the last day of the month in which the goods are delivered or the services rendered, the chief financial officer may in his discretion authorise payment thereof to be effected on the fifteenth day of the following month;

7.2.3 if the amount to be paid is less than R 5000-00 (Five Thousand Rand) and the invoice for the goods or service in question is received by the municipality by no later than 12 noon of the Thursday of the week in which the goods are delivered or the services rendered, the chief financial officer

may in his discretion authorise payment thereof to be effected on the Friday of that week.

- 7.3 The Chief Financial Officer shall make full use of any extended terms of payment offered by suppliers and not settle any accounts earlier than such extended due date, except if he or she determines that there are financial incentives for the municipality to do so.
- 7.4 The Chief Financial Officer shall not ordinarily process payments for accounts received more than once in each calendar month, such processing to take place on or about the end of the month concerned, except when payment is to be effected in circumstances contemplated in 7.2.1, 7.2.2 or 7.2.3
- 7.5 Special payments to creditors (that is to say, payments made in circumstances not contemplated elsewhere in this section 6) shall only be made with the express approval of the municipal manager, who shall be satisfied that there are compelling reasons for making such payments.
- 7.6 Credit statements must be reconciled monthly.
- 7.7 Payments must be made only on receipt of an official order, certified goods received note and official company invoice.
- 7.8 All payments, other than petty cash disbursements, shall be made through the municipality's bank account(s).
- 7.9 The chief financial officer shall, in consultation with the municipal manager and with due regard to the council's policy on banking and investments, and subject to 6.10, determine the rules and procedures relating to the signing of cheques, and from time to time jointly with the municipal manager decide on appropriate signatories.
- 7.10 Only the Municipal Manager or the Chief Financial Officer, or any other senior official of the Municipality acting on the written authority of the Municipal Manager, may withdraw money or authorize the withdrawal of money from any of the Municipality's bank accounts, and shall do so only for the purposes prescribed in Section 11 of the MFMA.

- 7.11 Notwithstanding the above, wherever possible, payments shall be effected by means of electronic transfers rather than by cheques with the normally accepted control measures being applied
- 7.12 All requests for payments of whatever nature shall be submitted on payment vouchers, the format of which shall be determined by the chief financial officer. Such vouchers shall be authorised in terms of such rules and procedures as are determined from time to time by the chief financial officer.
- 7.13 The maximum amount and nature of petty disbursements, shall be generally determined from time to time by the chief financial officer, subject, however, to the provisions of the Municipality's Supply Chain Management Policy.
- 7.14 No cash float shall be operated without the authority of the chief financial officer, who may prescribe such procedures relevant to the management of such float as are considered necessary.
- 7.15 The chief financial officer shall be responsible for the payment of all salaries and remuneration benefits to employees and councillors, and for the determination of the payment system to be used.
- 7.16 Payments to creditors shall in any event be made in accordance with the provisions of the MFMA, and in particular, with Section 65 thereof.

8. Investments denominated in foreign currencies prohibited

7.1 A municipality or municipal entity may make an investment only if the investment is denominated in Rand and is indexed to, or affected by, fluctuations in the value of the Rand against any foreign currency.

9. Payment of commission

Every financial institution with which the municipality makes an investment must issue a certificate to the accounting officer in regard to such investment, stating that such financial institution has not paid and will not pay any commission and has not

and will not grant any other benefit to any party for obtaining such investment, including councilors, officials or related spouses or family members.

10. Management of Inventory

- 10.1 The chief financial officer shall be responsible for the proper administration of all stores.
- 10.2 If sub-stores are established under the control of any head of department, such head of department shall be similarly responsible for the proper administration of such sub-store, and in doing so shall comply with the stock level policies as determined from time to time by the chief financial officer, acting in consultation with the head of department concerned.
- 10.3 No sub-store may be established without the prior written consent of the chief financial officer.
- 10.4 Each head of department shall ensure that such department's inventory levels do not exceed normal operational requirements in the case of items which are not readily available from suppliers, and emergency requirements in the case of items which are readily available from suppliers.
- 10.5 A stock register, reflecting the undermentioned detail must be kept and updated daily:
- 10.5.1 Item description;
 - 10.5.2 Stores code number;
 - 10.5.3 Transaction date;
 - 10.5.4 On goods received –
 - 10.5.4.1 Goods delivery note number;
 - 10.5.4.2 Number of items received; and
 - 10.5.4.3 Value of items received.
 - 10.5.5 On goods issued-
 - 10.5.5.1 Requisition number; and

10.5.5.2 Number of items issued.

10.5.5.3 Balance of items in stock.

- 10.6 Stock counts must be affected monthly and an annual report reflecting stock shortage and surpluses must be submitted to council as at 30 June of each financial year. All surpluses and shortages must be explained by the accountable head of departments.
- 10.7 Each head of department shall periodically review the levels of inventory held, and shall ensure that any surplus items be made available to the chief financial officer for sale at a public auction or by other means of disposal, as provided for in the municipality's supply chain management policy.

11. Contract Management

Subject to the provisions of the Municipality's Supply Chain Management Policy:

- 11.1 all buying contracts shall be administered by the chief financial officer, and all payments relating to such contracts shall be authorised by the chief financial officer or the head of department concerned; and
- 11.2 all other contracts, including building, engineering and other civil contracts shall be administered by the head of department concerned, and all payments relating to such contracts shall be authorised by such head of department. The head of department concerned shall ensure that all payment certificates in regard to contracts are properly examined and are correct in all respects before being submitted to the chief financial officer for payment.

12. Cash Flow Projections

- 12.1 The chief financial officer shall prepare an annual estimate of the municipality's cash flows divided into calendar months, and shall update this estimate on a weekly basis, or more frequently, if considered necessary.

- 12.2 Provision must be made in the cash flow estimates for the operating and capital requirements of the municipality.
- 12.3 The operating requirements must include provisions for:
 - 12.3.1 Monthly salary and allowances payments;
 - 12.3.2 Bulk purchases of electricity and water;
 - 12.3.3 Interest on long term loans;
 - 12.3.4 Maintenance of assets;
 - 12.3.5 General expenditure (payments to current creditors); and
 - 12.3.6 Expected daily and monthly incomes.
- 12.4 The estimate shall indicate when and for what periods and amounts surplus revenues may be invested, when and for what amounts investments will have to be liquidated, and when (if applicable) either long-term or short-term debt must be incurred. Heads of departments shall in this regard furnish the chief financial officer with all such information as is required, in good time and in the format required by the Chief Financial Officer.
- 12.5 The Chief Financial Officer shall report to the executive committee or the executive mayor, as the case may be, on a monthly basis and to every ordinary council meeting the cash flow estimate or revised estimate for such month or reporting period respectively, together with the actual cash flows for the month or period concerned, and cumulatively to date, as well as the estimates or revised estimates of the cash flows for the remaining months of the financial year, aggregated into quarters where appropriate.
- 12.6 For purposes of such report, the cash flow estimates shall be divided into calendar months, and in reporting the chief financial officer shall provide comments or explanations in regard to any significant cash flow deviation in any calendar month forming part of such report.
- 12.7 Such report shall also indicate any movements in respect of the municipality's investments, together with appropriate details of the investments concerned.

13 Investment Ethics

- 13.1 The Chief Financial Officer shall be responsible for investing the surplus revenues of the municipality, and shall manage such investments in compliance with any policy directives formulated by the council and prescriptions made by the Minister of Finance, including, in particular, the Investment Regulations.
- 13.2 In making such investments the Chief Financial Officer shall at all times have only the best interests of the municipality in mind, and shall not accede to any influence by or interference from councillors, investment agents or institutions or any other outside parties.
- 13.3 No official or councillor of the Municipality may accept any gift, other than an item having such negligible value that it cannot possibly be construed as anything other than a token of goodwill by the donor, from any investment agent or institution or any party with which the Municipality has made or may potentially make an investment.

14 Investment Principles

- 14.1 When money is available for investment, it shall be invested in accordance with the provisions contained in this policy.
- 14.2 After determining whether there is cash available for investment and fixing the maximum term of investment, the Chief Financial Officer must determine the best manner in which to invest it. As rates vary according to money market perceptions, quotations must be requested telephonically, within term limitations, and these must be set out on a schedule.
- 14.3 In order to limit exposure, where large sums of money are available for investment, the Chief Financial Officer shall ensure that:
 - 14.3.1 they are invested with more than one institution, wherever practicable, in order to limit the risk exposure of the municipality, so that not more than 25% of available funds are invested with any one institution; and
 - 14.3.2 As far as it is practically and legally possible, the municipality's investments are so distributed that more than one investment category is covered.

- 14.4 Although the objective of the chief financial officer in making investments on behalf of the municipality shall always be to obtain the best interest rate on offer, this consideration must be tempered by the degree of risk involved in regard to both the financial institution and the investment instrument concerned. No investment shall be made with an institution where the degree of risk is perceived to be higher than the average risk associated with investment institutions. It can be accepted as a general rule that the larger the return, the greater the risk.
- 14.5 When investments are placed with smaller registered institutions, the Chief Financial Officer shall ensure that the Municipality is not exposed to undue risk, and shall ensure that the creditworthiness and performance of the institution are satisfactory. Information from which the creditworthiness of financial institutions can be determined must be obtained and analysed at least annually
- 14.6 Every financial institution with which the municipality makes an investment must issue a certificate to the chief financial officer in regard to such investment, stating that such financial institution has not paid and will not pay any commission and has not and will not grant any other benefit to any party for obtaining such investment.
- 14.7 The Municipality may not borrow money for reinvestment, as this would mean interest rates would have to be estimated in advance, which can be seen as speculation with public funds.
- 14.8 Money kept in current accounts should be kept at minimum levels, as it may be more beneficially invested in other accounts such as call deposits.
- 14.9 If the Chief Financial Officer invests with financial institutions, he or she must ensure that such institutions are registered in terms of the Banks Act 94 of 1990 and that they are approved financial institutions - as approved by the Reserve Bank, from time to time.

15. Credit Ratings

- 15.1 It is of utmost importance that the investments only be placed with creditworthy institutions with a credit rating of A1 and better for short term (0 – 12 months) and credit ratings AA and AAA ratings for long term (more than 12 months)

- 15.2 Fitch and or CA ratings to be obtained of all investment institutions before a financial institution may be considered for investing funds.
- 15.3 Ratings must be updated at least annually or when there has been structural change in the market or at the particular institution.
- 15.4 The optimal combination of the most favorable rated institution and the institution offering the best returns for the investment sought, should be the determining factor when choosing the institution

16 Permitted Investments

The Municipality may invest funds only in investment types permitted under Regulation 6 of the Investment Regulations.

17 Call Deposits and Fixed Deposits

- 17.1 Before making any call or fixed deposits, the chief financial officer, shall obtain quotations from at least three institutions.
- 17.2 Given the volatility of the money market, the chief financial officer, shall, whenever necessary, request quotations telephonically, and shall record in an appropriate register the name of the institution, the name of the person contacted, and the relevant terms and rates offered by such institution, as well as any other information which may be relevant (for example, whether the interest is payable monthly or only on maturity, and so forth).
- 17.3 Once the best investment terms have been identified, written confirmation of the telephonic quotation must be immediately obtained (by facsimile, e-mail or any other expedient means).
- 17.4 Any monies paid over to the investing institution in terms of the agreed investment shall be paid over only to such institution itself and not to any agent or third party. Once the investment has been made, the Chief Financial Officer shall ensure that the Municipality receives a properly documented receipt or certificate for such investment, issued by the institution concerned in the name of the municipality.

18 Restriction on Term of Investments

No investment with a term exceeding twelve months shall be made without the prior approval of the executive mayor or the executive committee, as the case may be.

19 Cession of Investments

The cession of any investment of the Municipality as security shall be subject to the provisions of Section 48 of the MFMA.

20 Supply Chain Management Policy

The Municipality shall comply with its Supply Chain Management Policy to the extent that it is applicable to the implementation of any aspect of this policy.

21 Control over Investments

21.1 The Chief Financial Officer shall ensure that proper records are kept of all investments made by the Municipality.

21.2 Such records shall include an investment register in which the following information shall be recorded:

21.2.1 Name of institution

21.2.2 Capital invested

21.2.3 Date invested

21.2.4 Interest rate

21.2.5 Maturation date

21.2.6 Interest received

21.2.7 Capital repaid; and

21.2.8 Balance invested.

21.3 The investment register and accounting records must be reconciled on a monthly basis.

21.4 The investment register must be examined on a fortnightly basis to identify investments falling due within the next two weeks.

21.5 The Chief Financial Officer must ensure that interest, correctly calculated, is received on due date.

22.6 Investment documents and certificates must be safeguarded in a fire resistant safe, with dual custody. The following documents must be safeguarded:

21.6.1 Fixed deposit letter or investment certificate

21.6.2 Receipt for capital invested,

21.6.3 Copy of electronic transfer or cheque requisition

21.6.4 Excel schedule of comparative investment figures,

21.6.5 Commission certificate indicating no commission was paid on the investment; and

22.6.6 Interest rate quoted.

22 Reports

The Municipal Manager shall ensure that reports are submitted to the Mayor as required under Regulation 9 of the Investment Regulations.

23 Banking Arrangements

23.1 The Municipal Manager is responsible for the management of the Municipality's bank accounts, but may delegate this function to the Chief Financial Officer.

23.2 The Municipal Manager and Chief Financial Officer are authorised at all times to sign

cheques or electronic transfers and any other documentation associated with the management of such accounts.

23.3 The Municipal Manager is authorised to appoint, in consultation with the chief financial officer, two or more additional signatories in respect of such accounts, and to amend such appointments from time to time. The list of current signatories shall be reported to the executive committee or the executive mayor, as the case may be, on a monthly basis, as part of the report dealing with the municipality's investments.

23.4 All bank accounts and investments must be in the name of the municipality.

23.5 The selection of the Municipality's Bankers shall be carried out in accordance with the Municipality's Supply Chain Management Policy.

24 Raising of Debt

24.1 The municipal manager is responsible for the raising of debt, but may delegate this function to the chief financial officer, who shall then manage this responsibility in consultation with the municipal manager. All debt shall be raised in strict compliance with the requirements of the MFMA and only with the prior approval of the council.

24.2 The raising of debt shall be governed by the municipality's borrowing policy.

25 Related Policies

25.1 This policy must be read in conjunction with the following budget-related policies of the Municipality:

25.1.1 The Credit Control and Debt Collection Policy;

25.2.2 The Supply Chain Management Policy;

25.2.3 The Budgeting Process Policy;

25.2.4 The Borrowing Policy;

26 Review of Policy

This policy is to be reviewed annually.

27 Responsibility for Implementation

The Municipal Manager shall be responsible for the implementation of this policy, provided that the Municipal Manger shall delegate such powers to the Chief Financial Officer as may be required to enable the Chief Financial Officer to perform such duties as are imposed on him or her in terms of this policy, and may delegate such other powers as he or she may deem fit to the Deputy Chief Financial Officer or any Deputy Manger in the Finance Department.

28 Commencement

This policy shall come into force on the first day following the approval of this policy

Reviewed by Council:

Resolution number:

ANNEXURE D

BORROWING POLICY

EDEN

DISTRIKSMUNISIPALITEIT

DISTRICT MUNICIPALITY

UMASIPALA WESITHILI

BORROWING POLICY

TABLE OF CONTENTS

1. PURPOSE	3
2. OBJECTIVES	3
3. DEFINITIONS	3
4. SCOPE OF THE POLICY	4
5. LEGISLATIVE FRAMEWORK AND DELEGATION OF AUTHORITY	4
6. CONSIDERATIONS	4
7. DEBT REPAYMENT PERIOD	5
8. SECURITY	5
9. OVERDRAFT	5
10. SHORT-TERM DEBT	5
11. DISCLOSURE	6
12. APPROVAL OF LOANS BY THE MUNICIPALITY	6
13. PROVISION FOR REDEMPTION OF LOANS	7
14. NON REPAYMENT OR NON-SERVICING OF LOAN	7
15. PROHIBITED BORROWING PRACTICES	7
16. INTERNAL CONTROL	7
17. NATIONAL TREASURY REPORTING AND MONITORING REQUIREMENTS	8
18. OTHER REPORTING AND MONITORING REQUIREMENTS	8
19. POLICY REVIEW	8

ANNEXURES

.....	9
-------	---

LOCAL GOVERNMENT MUNICIPAL FINANCE MANAGEMENT ACT, NO 56 OF 2003

1. PURPOSE

To establish a borrowing framework policy for the Municipality and set out the objectives, statutory requirements and guidelines for the borrowing of funds.

2. OBJECTIVES

To manage interest rate and credit risk exposure. Maintain debt within specified limits and ensure adequate provision for the repayment of debt.

To ensure compliance with Legislation and Council policy, governing the borrowing of funds.

3. DEFINITIONS

“Act” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

“**municipal debt**” means –

- (a) a monetary liability or obligation on a municipality or municipal entity created by-
 - (i) a financing agreement, note, debenture, bond or overdraft; or
 - (ii) the issuance of municipal debt instruments; or
- i. a contingent liability such as that created by guaranteeing a monetary liability or obligation of another;

“**borrower**” will be the Eden District Municipality

“**lender**”, in relation to a municipality or municipal entity, means a person who provides debt finance to a municipality or municipal entity;

“**short-term debt**”, in relation to a municipality or municipal entity, means debt that is repayable over a period not exceeding one year;

“**long-term debt**”, in relation to a municipality or municipal entity, means debt repayable by the municipality or municipal entity over a period exceeding one year;

“**security**”, in relation to a municipality or municipal entity, means any mechanism intended to secure the interest of a lender or investor, and includes any of the mechanisms mentioned in section 48(2) of the Act

“**financing agreement**” includes any loan agreement, lease, installment, purchase contract or a hire purchase arrangement under which a Council undertakes to repay a long-term debt over a period.

4. SCOPE OF THE POLICY

Risk Management: The need to manage interest rate risk, credit risk exposure and to maintain debt within specified limits is the foremost objective of the borrowing policy. To attain this objective, diversification is required to ensure that the Chief Financial Officer prudently manages interest rate and credit risk exposure.

Cost of Borrowings: The borrowings should be structured to obtain the lowest possible interest rate, on the most advantageous terms and conditions, taking cognisance of borrowing risk constraints, infrastructure needs and the borrowing limits determined by Legislation.

Prudence: Borrowings shall be made with care, skill, prudence and diligence. The standard of prudence to be used shall be the “prudent person” standard and shall be applied in the context of managing overall debt.

Officials are required to adhere to:

- a) written procedures and these guidelines
- b) exercise due diligence
- c) prepare all reports timeously
- d) ensure strict compliance with all Legislation and Council policy

5. LEGISLATIVE FRAMEWORK AND DELEGATION OF AUTHORITY

The relevant legislation and regulations in terms of which borrowing decisions are governed is the Local Government Municipal Finance Management Act, No 56 of 2003.

6. CONSIDERATIONS

The Municipality from time to time, will use certain of its surplus funds to fund its Capital programme. The utilisation of surplus funds enables the Municipality to reduce its reliance on external debt financing, thereby allowing it to borrow only funds from external sources when favorable market conditions prevail.

6.1 Factors to be considered when borrowing:

- the type and extent of benefits to be obtained from the borrowing.
 - the length of time the benefits will be received.
 - the beneficiaries of the acquisition or development.
 - the impact of interest and redemption payments on both current and forecasted income.
 - the current and future capacity of the income base to pay for borrowings and the rate of growth of the income base.
 - likely movements in interest rates for variable rate borrowings.
 - other current and projected sources of funds.
-
- Competing demands for funds
 - Timing of money markets interest rate movements and the long term rates on the interest rate curve
 - The municipality will, in general, seek to minimise its dependence on borrowings in order to minimise future revenue committed to debt servicing and redemption charges

- Municipality may only borrow funds, in terms of the Municipal Finance Management Act, for the purpose of acquiring assets, improving facilities or infrastructure to provide service delivery

6.2 Potential lenders include:

- The Development Bank of Southern Africa
- Registered Banks in South Africa

7. DEBT REPAYMENT PERIOD

Whilst the period for which loan debt may be received will vary from time to time according to the requirements of the various Lenders, presently the typical debt repayment period for loans in the current economic climate is between 10 to 15 years. Cognisance is taken of the useful lives of the underlying assets to be financed by the debt, and, moreover, careful consideration is taken of the interest rates on the interest yield curve. Should it be established that it is cost effective to borrow the funds on a shorter duration (as opposed to the life of the asset) as indicated by the interest yield curve, the loan will be negotiated to optimise the most favorable and cost effective benefit to the Municipality.

8. SECURITY

The Municipal Finance Management Act provides that the Municipality may provide security for any of its debt obligations, including the giving of a lien, pledging, mortgaging or ceding an asset, or giving any other form of collateral. It may cede as security any category of revenue or rights of future revenue. Some Lenders may require the Municipality to agree to restrictions on debt that the Municipality may incur in future until the secured debt is settled.

9. OVERDRAFT

Eden District Municipality has a bank overdraft facility. However, while in a sound financial position, this facility be not utilised.

10. SHORT TERM DEBT

The Municipal Finance Management Act provides that the Municipality may incur short term debt only when necessary to bridge shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistic anticipated income to be received within that financial year; or capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long term debt commitments.

The Municipality must pay off short term debt within the same financial year and may not renew or refinance its short term debt. The Municipality may, in terms of the Municipal Finance Management Act, incur short term debt only if the Chief Financial Officer has made a prior written finding that the debt is either within prudential limits on short term debt as previously approved by Municipality, or is necessary due to an emergency that could not reasonably have been foreseen and cannot await Council approval.

The Eden District Municipality is in the fortunate position that due to its sound financial position it is not necessary to raise any short term loans.

11. DISCLOSURE

Any official involved in the securing of loans by the Municipality must, when interacting with a prospective lender or when preparing documentation for consideration by a prospective Investor disclose all relevant information that may be requested or that may be material to the decision of the prospective Lender or Investor. Reasonable care must be taken to ensure the accuracy of any information disclosed. Whilst this is a standard and acceptable business practice, it is also in compliance with section 49 of the Municipal Finance Management Act.

12. APPROVAL OF LOANS BY THE MUNICIPALITY

Section 46 of the Municipal Finance Management Act stipulates that the Municipality may incur long-term debt only if a resolution of the Council, signed by the mayor, has approved the debt agreement and the Accounting Officer has signed the agreement or other document which acknowledges the debt. At least 21 days prior to the meeting of the Council at which approval for the debt is to be considered, the Municipality must make public an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided. The Public, the National Treasury and Provincial Treasury must be invited to submit written comments or representations to the council in respect of the proposed debt. A copy of the information statement must be submitted to Council at least 21 days prior to the meeting to discuss the proposed loan, together with particulars of –

- i. the essential repayment terms, including the anticipated debt repayment schedule; and
- ii. the anticipated total cost in connection with such debt over the repayment period.

13. PROVISION FOR REDEMPTION OF LOANS

Eden District Municipality may borrow from Institutions and set up sinking funds to facilitate loan repayments, especially when the repayment is to be met by a bullet payment on the maturity date of the loan. These sinking funds may also be invested directly with the Lender's Bank. The maturity date and accumulated value of such investment must coincide with the maturity date and amount of the intended loan that is to be repaid. Use can also be made of guaranteed endowment policies to facilitate the payment on maturity date.

14. NON-REPAYMENT OR NON-SERVICING OF LOAN

Eden District Municipality must honour all its loan obligations timeously. Failure to effect prompt payment will adversely affect the raising of future loans at favourable costs of borrowing. In addition to the timeous payment of the loans, the Municipality must adhere to the covenants stipulated in the loan agreements.

15. PROHIBITED BORROWING PRACTICES

In the past some Municipalities have borrowed funds with the sole purpose of investing them to earn a return. The motive was clearly speculative. The cost of debt is almost always more expensive than the return that the Municipality can derive by investing in permitted investments. Consequently, as a principle, Eden District Municipality does not borrow for investment purposes, but depending on the shape of the interest yield curve may borrow in advance of its capital cash flow needs in a given financial year to take advantage of an inverse interest yield curve. Foreign Borrowing is permitted in terms of section 47 of the Municipal Finance Management Act, whereby the debt is denominated in Rand and is not indexed to, or affected by, fluctuations in the value of the Rand against any foreign currency.

16. INTERNAL CONTROL

The internal control procedures involve Internal Audit and Performance Management, and the Auditor General reviewing and testing the systems of the Finance Department on a regular basis. In order to prevent losses arising from fraud, misrepresentations, error, conflict of interest or imprudent action, a system of internal controls governs the administration and management of the portfolio.

Controls deemed most important include:-

- Control of collusion, separation of duties.
- Custodial safekeeping of loan agreements and contracts.
- Clear delegation of duties.

- Checking and verification by senior officials of all transactions.
- Documentation of transactions and repayments.
- Code of ethics and standards
- Electronic Funds Transfer limits and a detailed procedure manual for the system.

17. NATIONAL TREASURY REPORTING AND MONITORING REQUIREMENTS

The Municipality submits numerous returns to National Treasury. It is mainly coordinated by the Accounting Division. One such report deals with the Municipality's external interest paid each month. Another return, prepared on a quarterly basis, requires the Municipality to itemise all its external borrowings for the quarter ended.

18. OTHER REPORTING AND MONITORING REQUIREMENTS

Regular reporting mechanisms are in place in order to access the borrowings portfolio and to ensure compliance with policy objectives, guidelines and applicable laws.

Quarterly activities:

- National Treasury Borrowings Return

General

- Report actual borrowings (in compliance with Section 71 of the Municipal Finance Management Act) to the mayor and Provincial Treasury

Annually:-

- Preparation of Annual Budget
- Preparation of Annual Cash Flow
- Forecast Preparation of Annual Financial Statements
- Confirmation of Lender balances at financial year end obtaining written certification of loan balances at year end
- Completion of credit rating questionnaire
- Regular reviews by Auditor General
-

19. POLICY REVIEW

The CFO will for the purposes of ensuring that this policy is aligned to the legislation, consider if and when necessary to amend the policy. In the event of the policy not being amended during the budget process, the approved policy will remain applicable.

ANNEXURES

EXTRACTS FROM THE LOCAL GOVERNMENT MUNICIPAL FINANCE MANAGEMENT ACT NO 56 OF 2003 - CHAPTER 6: DEBT

SHORT-TERM DEBT

45 (1) A municipality may incur short-term debt only in accordance with and subject to the provisions of this Act. A municipality may incur short-term debt only when necessary to bridge

(a) shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistic anticipated income to be received within that financial year; or

(b) capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long-term debt commitments.

(2) A municipality may incur short term debt only if - a resolution of the municipal council, signed by the mayor, has approved the debt agreement: and the accounting officer has signed the agreement or other document which creates or acknowledges the debt.

(3) For the purpose of subsection (2) (a.) a municipal council may - approve a short term debt individually ; or approve an agreement with a lender for a short-term credit facility to be accessed as and when required , including a line of credit or bank overdraft facility , provided that –

(i) the credit limit must be specified in the resolution of the council ;

(ii) the terms of agreement , including the credit limit , may be changed only by a resolution of the council ; and

(iii) if the council approves a credit facility that is limited to emergency use , the accounting office must notify the council in writing as soon as practical of the amount , duration and any debt incurred in terms of such a credit facility , as well as options for repaying such debt.

(4) A municipality - must pay off short-term debt within the financial year; and may not renew or refinance short-term debt, whether its own debt or that of any other entity, where such renewal or refinancing will have the effect of extending the short-term debt into a new financial year.

(5) (a) No lender may willfully extend credit to a municipality for the purpose of renewing or refinancing short-term debt that must be paid off in terms of subsection (4)(a). If a lender willfully extends credit to a municipality in contravention of paragraph (a), the municipality is not bound to repay the loan or interest on the loan.

(6) Subsection (5)(b) does not apply if the lender –

(a) relied in good faith on written representations of the municipality as to the purpose of the borrowing; and

(b) did not know and had no reason to believe that the borrowing was for the purpose of renewing or refinancing short-term debt

LONG-TERM DEBT

46. (1) A municipality may incur long-term debt only in accordance with and subject to any applicable provisions of this Act, including section 19, and only for the purpose of–

(a) capital expenditure on property, plant or equipment to be used for the purpose of achieving the objects of local government as set out in section 152 of the Constitution, including costs referred to in subsection (4) ; or

(b) re-financing existing long-term debt subject to subsection (5). A municipality may incur long-term debt only if – a resolution of the municipal council, signed by the mayor, has approved the debt agreement; and

(b) the accounting officer has signed the agreement or other document which creates or acknowledges the debt .

(3) A municipality may incur long-term debt only if the accounting officer of the municipality has in accordance with subsection 21A of the Municipal Systems Act– at least 21 days prior to the meeting of the council at which approval for the debt is to be considered, made public an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided; and

(ii) invited the public, the National Treasury and the relevant provincial treasury to submit written comments or representations to the council in respect of the proposed debt ; and

(b) has submitted a copy of the information statement to the municipal council at least 21 days prior to the meeting of the council, together with particulars of –

(i) the essential repayment terms, including the anticipated debt repayment schedule; and

(ii) the anticipated total cost in connection with such debt over the repayment period. Capital expenditure contemplated in subsection (1)(a) may include - financing costs, including - capitalised interest for a reasonable initial period; costs associated with security arrangements in accordance with section 48; discounts and fees in connection with the financing; fees for legal, financial, advisory, trustee, credit rating and other services directly connected to the financing; and costs connected to the sale or placement of debt, and costs for printing and publication directly connected to the financing costs of professional services directly related to the capital expenditure; and (c) such other costs as may be prescribed.

(5) A municipality may borrow money for the purpose of re-financing existing long-term debt, provided - the existing long-term debt was lawfully incurred;

(b) the re-financing does not extend the term of the debt beyond the useful life of the property, plant or equipment for which the money was originally borrowed;

(c) the net present value of projected future payments (including principal and interest payments) after re-financing is less than the net present value of projected future payments before re-financing and

(d) the discount rate used in projecting net present value referred to in paragraph (c), and any assumptions in connection with the calculations, must be reasonable and in accordance with criteria set out in a framework that may be prescribed.

(6) A municipality's long-term debt must be consistent with its capital budget referred to in section 17(2).

CONDITIONS APPLYING TO BOTH SHORT-TERM AND LONG-TERM DEBT

47. A municipality may incur debt only if –
- (a) the debt is denominated in Rand and is not indexed to, or affected by, fluctuations in the value the Rand against any foreign currency;
 - (b) section 48 (3) has been complied with, if security is to be provided by the municipality

SECURITY

48. (1) A municipality may, by resolution of its council, provide security for –
- (a) any of its debt obligations;
 - (b) any debt obligations of a municipal entity under its sole control; or
 - (c) contractual obligations of the municipality undertaken in connection with capital expenditure by other persons on property, plant or equipment to be used by the municipality or such other person for the purpose of achieving the objects of local government in terms of section 152 of the Constitution.
- (2) A municipality may in terms of subsection (1) provide any appropriate security including by - giving a lien on, or pledging, mortgaging, ceding or otherwise hypothecating an asset or right, or giving any other form of collateral;
- (b) undertaking to effect payment directly from money or sources that may become available and to authorise the lender or investor direct access to such sources to ensure payment of the secured debt or performance of the secured obligations, but this form of security may not affect compliance with section 8 (2)
 - (c) undertaking to deposit funds with the lender, investor or third party as security;
 - (d) agreeing to specific payment mechanisms or procedures to ensure exclusive or dedicated payment to lenders or investors, including revenue intercepts, payments into dedicated accounts or other payment mechanisms or procedures;
 - (e) ceding as security any category of revenue or rights for future revenue;
 - (f) undertaking to have disputes resolved through mediation, arbitration or other dispute resolution mechanisms;
 - (g) undertaking to retain revenues or specific charges, fees, tariffs or funds at a particular level or at a level sufficient to meet its financial obligations;
 - (h) undertaking to make provision in its budgets for the payment of its financial

obligations, including capital and interest;

(i) agreeing to restrictions on debt that the municipality may incur in future until the secured debt is settled or the secured obligations are met; and

(j) agreeing to such other arrangements as the municipality may consider necessary and prudent.

(3) A council resolution authorising the provision of security in terms of subsection (2)(a) - must determine whether the asset or right with respect to which the security is provided, is necessary for providing the minimum level of basic municipal services; and

(b) if so, must indicate the matter in which the availability of the asset or right for provision of that minimum level of basic municipal services will be protected.

(4) If the resolution has determined that the asset or right is necessary for providing the minimum level of basic municipal services, neither the party to whom the municipal security is provided, nor any successor or assignee of such party, may, in the event of a default by the municipality, deal with asset or right in a manner that would preclude or impede the continuation of that minimum level of basic municipal services.

(5) A determination in terms of subsection (3) that an asset or right is not necessary for providing the minimum level of basic municipal services is binding on the municipality until the secured debt has been paid in full or the secured obligations have been performed in full, as the case may be.

DISCLOSURE

49. (1) Any person involved in the borrowing of money by a municipality must, when interacting with a prospective lender or when preparing documentation for consideration by a prospective investor -disclose all information in that person's possession or within that person's knowledge that may be material to the decision of that prospective lender or investor; and take reasonable care to ensure the accuracy of any information disclosed.

(2) A lender or investor may rely on written representations of the municipality, if the lender or investor did not know and had no reason to believe that those representations were false or misleading.

MUNICIPAL GUARANTEES

50. A municipality may not issue any guarantee for any commitment or debt of any organ of state or person, except on the following conditions:

(a) The guarantee must be within limits specified in the municipality's approved budget:

- (b) a municipality may guarantee the debt of a municipal entity under its sole control only if the guarantee is authorised by the council in the same manner and subject to the same conditions applicable to a municipality in terms of this Chapter if it incurs debt
- (c) a municipality may guarantee the debt of a municipal entity under its shared control or of any other person, but only with the approval of the National Treasury, and then only if-
 - (i) the municipality creates, and maintains for the duration of the guarantee, a cash-backed reserve equal to its total potential financial exposure as a result of such guarantee; or
 - (ii) the municipality purchases and maintains in effect for the duration of the guarantee, a policy of insurance issued by a registered insurer, which covers the full amount of the municipality's potential financial exposure as a result of such guarantee.

NATIONAL AND PROVINCIAL GUARANTEES

51. Neither the national nor a provincial government may guarantee the debt of a municipality or municipal entity except to the extent that Chapter 8 of the Public / New Finance Management Act provides for such guarantees.

ANNEXURE E
FUNDS AND RESERVE
POLICY

Eden District

Municipality

FUNDING AND RESERVES POLICY

INDEX

1.	INTRODUCTION AND OBJECTIVE.....	2
2.	SECTION A: FUNDING POLICY.....	2
2.1	LEGISLATIVE REQUIREMENTS	2
2.2	STANDARD OF CARE	2
2.3	STATEMENT OF INTENT.....	2
2.4	CASH MANAGEMENT	3
2.5	DEBT MANAGEMENT.....	3
2.6	FUNDING THE OPERATING BUDGET.....	3
2.7	FUNDING THE CAPITAL BUDGET	3
2.8	FUNDING COMPLIANCE MEASUREMENT	5
3.	SECTION B: RESERVES POLICY	7
3.1	INTRODUCTION	7
3.2	LEGAL REQUIREMENTS	7
3.3	TYPES OF RESERVES	7
3.4	ACCOUNTING FOR RESERVES	8
4.	SECTION C: REVIEW OF THE POLICY	8

FUNDING AND RESERVE POLICY

1. INTRODUCTION AND OBJECTIVE

The Council sets as objective a long term financially sustainable municipality with acceptable levels of service delivery to the community.

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

2. SECTION A: FUNDING POLICY

2.1 LEGISLATIVE REQUIREMENTS

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

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

Furthermore, spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes.

The requirements of the MFMA are therefore clear in that the budget must be cash – funded i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid.

In determining whether the budget is actually cash funded and in addition ensuring long term financial sustainability, the municipality will use analytical processes, including those specified by National Treasury from time to time.

2.2 STANDARD OF CARE

Each functionary in the budgeting and accounting process must do so with judgment and care, under the prevailing circumstances, as a person of prudence, discretion and intelligence would exercise to the management of his or her own finances with the primary objective of ensuring that the objectives of this policy are achieved.

2.3 STATEMENT OF INTENT

The municipality will not pass a budget which is not cash – funded or where any of the indicators as listed in this document are negative, unless acceptable reasons can be

provided for non-compliance, provided that the requirements of the MFMA must at all times be adhered to.

2.4 CASH MANAGEMENT

Cash must be managed in terms of the municipality's Cash Management and Investment Policy.

2.5 DEBT MANAGEMENT

Debt must be managed in terms of the municipality's Debt Management Policy, together with any requirements in this policy.

2.6 FUNDING THE OPERATING BUDGET

2.6.1 INTRODUCTION

The municipality's objective is that the user of municipal resources must pay for such usage in the period it occurs.

The municipality however, recognises the plight of the poor, and in line with national and provincial objectives, the municipality commits itself to subsidised services to the poor. This will necessitate cross subsidisation in tariffs to be calculated in the budget process.

2.6.2 GENERAL PRINCIPLE WHEN COMPILING THE OPERATING BUDGET

The following specific principles apply when compiling the budget:

- a) The budget must be cash – funded, i.e. revenue and expenditure projections must be realistic and the provision for impairment of receivables must be calculated on proven recovery rates;
- b) Growth parameters must be realistic and be based on historic patterns adjusted for current reliable information;
- c) Tariff adjustments must be fair;
- d) Revenue from Government Grants and Subsidies must be in accordance with the amounts promulgated in the Division of Revenue Act, proven provincial transfers and any possible transfers to or from other municipalities.

For the purpose of the Cash flow budget any National or Provincial grants that have been re-appropriated for roll-over purposes must be excluded from the calculation as it must be included in changes in Cash and Cash Equivalents and Payables.

Furthermore, in the budget the total grants recognised as revenue must equal the total expected expenditure from grants, inclusive of capital expenditure and VAT as per directive given in MFMA circular 48.

- e) Projected revenue from services charges must be reflected as net (all billing less revenue foregone, which is free basic services, discounts and rebates).
- f) Only changes in fair values related to cash may be included in the cash flow budget. Changes to unamortised discount must be included in the Operating Budget but excluded in the cash flow budget.
- g) Employee related costs include contributions to non-current and current employee benefits. It is acknowledged that the non-current benefits' requirements are well

above the initial cash capabilities of the municipality, and it is therefore determined that provision for the short term portion of employee benefits, as well as an operating surplus calculated at 5% of the prior year balance of the long-term benefits, be included in the operating budget, in order to build sufficient cash for these requirements. The cash portion of the employee benefits must be accounted for in an "Employee Benefits Reserve".

h) Depreciation must be fully budgeted for in the operating budget.

In order to ensure a sufficient accumulation of cash for the replacement of Property, Plant and Equipment and Intangible Assets, the amount of depreciation on assets funded from own sources, excluding assets funded from grants, public contributions and external loans must be reflected as a surplus on the cash flow budget.

i) Contributions to provisions (non-current and current) do not form part of the cash flow. It is however, necessary to provide for an increase in cash resources in order to comply with the conditions of the provision at the time when it is needed.

2.7 FUNDING THE CAPITAL BUDGET

2.7.1 INTRODUCTION

The municipality's objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non – existent.

In order to achieve this objective the municipality must annually, within financial means, budget for the replacement of redundant assets as well as new assets.

2.7.2 FUNDING SOURCES FOR CAPITAL EXPENDITURE

The capital budget can be funded by way of own contributions, grants, public contributions as well as external loans.

Own Contributions

The capital budget financed from own contributions must primarily be funded from the Capital Replacement Reserve.

Notwithstanding the above the capital budget or portions thereof may also be funded from surplus cash. The allocations of the funding sources from own contributions are determined during the budget process.

Grants (Including Public Contributions)

Grants for capital expenditure have become a common practice, especially in order to extend service delivery to previously disadvantaged areas. While such grants are welcomed, care should also be taken that unusual grant funding does not place an

unreasonable burden on the residents for future maintenance costs which may be higher than their ability to pay.

It is therefore determined that the accounting officer must evaluate the long term effect of unusual capital grants on future tariffs, and if deemed necessary, report on such to Council.

It is furthermore determined that the depreciation charges on assets financed from grants and donations must not have a negative effect on tariffs charged to the users of such assets. The Accounting Officer must put such accounting measures in place to comply with this requirement, to a reasonable extent.

External Loans

The municipality may only raise loans in accordance with its Debt Management Policy.

The Accounting Officer must also put such accounting measures in place to ensure that no unspent portions of loans are utilised for operating purposes.

For budgeting purposes any difference between proposed capital spending from loans and proposed loans raised must be included in the cash surplus for the year.

2.8 FUNDING COMPLIANCE MEASUREMENT

2.8.1 INTRODUCTION

The municipality wants to ensure that the budget or adjustments budget complies with the requirements of the MFMA and this policy. For this purpose a set of indicators must be used as part of the budget process and be submitted with the budget. These indicators include all the indicators as recommended by National Treasury as well as reconciliations according to this policy. Any additional indicators recommended by National Treasury in future must also be taken into account, as well as any additional reconciliation items as either determined by the Council or the Accounting Officer.

If any of the indicators are negative during the compilation or approval process of the budget, the budget may not be approved until all the indicators provide a positive return, unless any negative indicators can be reasonably explained and future budget projections address the turn-around of these indicators to within acceptable levels.

2.8.2 CASH PLUS INVESTMENTS LESS APPLICATION OF FUNDS

The overall cash position of the municipality must be sufficient to include:

- unspent conditional grants;
- unspent conditional public contributions;
- unspent borrowings;
- vat due to SARS;
- secured investments;
- the cash portion of statutory funds such as the Housing Development Fund;
- other working capital requirements; and

- In addition, it must be sufficient to back reserves as approved by the municipality and the portions of provisions as indicated elsewhere in this policy.

2.8.3 SURPLUS/DEFICIT EXCLUDING DEPRECIATION OFFSETS

Should the budget result in a deficit after the offsetting, the budget will be deemed unfunded and must be revised.

3. SECTION B: RESERVES POLICY

3.1 INTRODUCTION

The municipality recognises the importance of providing to the municipality itself, as well as its creditors, financiers, staff, and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities.

This policy aims to provide for such measure of protection by creating certain reserves.

3.2 LEGAL REQUIREMENTS

There are no specific legal requirements for the creation of reserves, except for the Housing Development Fund. The GRAP Standards itself also do not provide for reserves.

However, the GRAP “Framework for the Preparation and Presentation of Financial Statements” states in paragraph 91 that such reserves may be created, but “Fund Accounting” is not allowed and any such reserves must be a “legal” reserve, i.e. created by law or Council Resolution.

3.3 TYPES OF RESERVES

Reserves can be classified into two main categories being “cash funded reserves” and “non – cash funded reserves”.

3.3.1 CASH FUNDED RESERVES

In order to provide for sufficient cash resources for future expenditure, the municipality hereby approves the establishment of the following reserves:

(a) Capital Replacement Reserve (CRR)

The CRR is to be utilised for future capital expenditure from own funds and may not be used for maintenance– or other operating expenditure.

The CRR must be cash-backed and the Accounting Officer is hereby delegated to determine the contribution to the CRR during the compilation of the annual financial statements.

3.3.2 NON – CASH FUNDED RESERVES

It might be necessary to create non – cash funded reserves for a variety of reasons, including GRAP requirements. The Accounting Officer must create any reserves prescribed by the accounting standards.

3.4 ACCOUNTING FOR RESERVES

3.4.1 OTHER RESERVES

It is a condition of GRAP and this policy that no transactions may be directly appropriated against these reserves.

4. SECTION C: REVIEW OF THE POLICY

This Funding and Reserves Policy is the only policy of the municipality and replaces any past policies in this regard. Any revision of the policy must be approved by the Municipal Council.

Whenever the Minister of Finance or the National Treasury or the Auditor – General requests changes to the policy by way of legislation, changes to GRAP or otherwise, it must be reviewed and submitted for consideration by the Council. Such submission must be accompanied with a full description of the reasons for the change to the policy.

ANNEXURE F
SERVICE DELIVERY
STANDARDS

Province: Municipality(DC 4) - Schedule of Service Delivery Standards Table - EDEN DISTRICT MUNICIPALITY

Standard	Description	Service Level
Solid Waste Removal		
	Premise based removal (Residential Frequency)	n/a
	Premise based removal (Business Frequency)	n/a
	Bulk Removal (Frequency)	n/a
	Removal Bags provided(Yes/No)	n/a
	Garden refuse removal Included (Yes/No)	n/a
	Street Cleaning Frequency in CBD	n/a
	Street Cleaning Frequency in areas excluding CBD	n/a
	How soon are public areas cleaned after events (24hours/48hours/longer)	n/a
	Clearing of illegal dumping (24hours/48hours/longer)	n/a
	Recycling or environmentally friendly practices(Yes/No)	n/a
	Licenced landfill site(Yes/No)	n/a
Water Service		
	Water Quality rating (Blue/Green/Brown/NO drop)	n/a
	Is free water available to all? (All/only to the indigent consumers)	n/a
	Frequency of meter reading? (per month, per year)	n/a
	Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	n/a
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	n/a
	Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
	One service connection affected (number of hours)	n/a
	Up to 5 service connection affected (number of hours)	n/a
	Up to 20 service connection affected (number of hours)	n/a
	Feeder pipe larger than 800mm (number of hours)	n/a
	What is the average minimum water flow in your municipality?	n/a
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
	How long does it take to replace faulty water meters? (days)	n/a
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	n/a
Electricity Service		
	What is your electricity availability percentage on average per month?	n/a
	Do your municipality have a ripple control in place that is operational? (Yes/No)	n/a
	How much do you estimate is the cost saving in utilizing the ripple control system?	n/a
	What is the frequency of meters being read? (per month, per year)	n/a
	Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	n/a
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	n/a
	Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	n/a
	Are accounts normally calculated on actual readings? (Yes/no)	n/a
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	n/a
	How long does it take to replace faulty meters? (days)	n/a
	Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	n/a
	How effective is the action plan in curbing line losses? (Good/Bad)	n/a
	How soon does the municipality provide a quotation to a customer upon a written request? (days)	n/a
	How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	n/a
	How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	n/a
	How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	n/a

Sewerage Service		
Are your purification system effective enough to put water back in to the system after purification?	n/a	
To what extend do you subsidize your indigent consumers?	n/a	
How long does it take to restore sewerage breakages on average		
Severe overflow? (hours)	n/a	
Sewer blocked pipes: Large pipes? (Hours)	n/a	
Sewer blocked pipes: Small pipes? (Hours)	n/a	
Spillage clean-up? (hours)	n/a	
Replacement of manhole covers? (Hours)	n/a	
Road Infrastructure Services	n/a	
Time taken to repair a single pothole on a major road? (Hours)	n/a	
Time taken to repair a single pothole on a minor road? (Hours)	n/a	
Time taken to repair a road following an open trench service crossing? (Hours)	n/a	
Time taken to repair walkways? (Hours)	n/a	
Property valuations		
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	n/a	
Do you have any special rating properties? (Yes/No)	n/a	
Financial Management		
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	N/A	
Are the financial statement outsources? (Yes/No)	NO	
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balalnce?	Yes	
How long does it take for an Tax/Invoice to be paid from the date it has been received?	within 30 days	
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	No	
Administration		
Reaction time on enquiries and requests?	Handled by each dept	
Time to respond to a verbal customer enquiry or request? (working days)	Time set by managers on Collaborator	
Time to respond to a written customer enquiry or request? (working days)	Time set by managers on Collaborator	
Time to resolve a customer enquiry or request? (working days)	Handled by departments	
What percentage of calls are not answered? (5%, 10% or more)	Don't know, calls to switchboard are answered	
How long does it take to respond to voice mails? (hours)	Refer to landline, cell phone, indiovidually ?	
Does the municipality have control over locked enquiries? (Yes/No)	N/A	
Is there a reduction in the number of complaints or not? (Yes/No)	N/A	
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	N/A	
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	N/A	

Community safety and licensing services	N/A	
How long does it take to register a vehicle? (minutes)	N/A	
How long does it take to renew a vehicle license? (minutes)	N/A	
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	N/A	
How long does it take to de-register a vehicle? (minutes)	N/A	
How long does it take to renew a drivers license? (minutes)	N/A	
What is the average reaction time of the fire service to an incident? (minutes)	N/A	
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A	
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A	
Economic development		
How many economic development projects does the municipality drive?	N/A	
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	N/A	
What percentage of the projects have created sustainable job security?		5
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	No	
Other Service delivery and communication		
Is a information package handed to the new customer? (Yes/No)	N/A	
Does the municipality have training or information sessions to inform the community? (Yes/No)	N/A	
Are customers treated in a professional and humanly manner? (Yes/No)	Yes	



Quality Certificate

I **Godfrey Winston Louw**, municipal manager of **Eden District Municipality**, hereby certify that the **Draft Budget 2015/2016 MTREF** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: G. W. Louw

Municipal manager of **Eden District Municipality (DC4)**

Signature: 

Date: 25/03/2015