ANNUAL BUDGET OF MBHSHE LOCAL MUNICIPALITY



2015/16 TO 2017/18

MEDIUM TERM REVENUE AND EXPENDITURE FORECAST

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Part 1 – Annual Budget

1.1 Mayor's Report

In his State of the Nation Address President Jacob Zuma re-irritated the challenges of poverty, inequality and unemployment, which we continue to grapple with. Dealing with these challenges has become a central focus of all democratic administrations. We elected to focus on five priorities, education, health, the fight against cri1 | P a g e me and corruption, rural development and land reform as well as creating decent work". Emphasis was also put on infrastructure development.

In this IDP and Budget I want to emphasis that, we cannot expect to do the same old things and expect different results. We need to improve the way we do things for the betterment of our communities.

In the past couple of years the world economy has gone through its deepest recession. Signals are that the recovery is still fragile and many commentators caution that current positive economic trends may be short-lived. Mbhashe Local Municipality is no way immune to the harsh economic realities associated with the recession.

Among the impacts are the serious cash flow challenges currently being experienced by the municipality due to among other things declining collection rates, historic expenditure patterns and a general lack of doing business in a more appropriate manner.

In his last budget speech for the current administration Finance Minister Nhlanhla Nene said "the current budget sets out the resource plan for an intensified implementation of our National Development Plan". This means all South Africans will gain from the economic transformation and will all share in our Constitutional democracy. He also emphasized the importance of infrastructure maintenance and ensuring that communities receive basic services thus the equitable share allocation was protected from baseline reductions.

Central to the NDP, is the commitment to reduce poverty and unemployment. Mbhashe is one of the areas with high unemployment and illiteracy rate. There is also a high infrastructure backlogs. This means out of our total budget of R368m for 2015/16, R376m and R380m for 2016/17 and 2017/18 respectively we must create an environment for job opportunities and partner with businesses.

Premier of the Eastern Cape (Phumulo Masualle) said in his State of the Province address, "Our success moving into the new term of government will be determined by the active participation and involvement of citizens of this Province in the programs of government. We cannot be spectators in the struggle for our own emancipation". He also mentioned the importance of implementing the "back to basics" campaign in municipalities.

As it was evident in our community meetings, people want service delivery and we have been entrusted with such a task. More than R124m has been allocated for capital investment in 2015/16, R125m in 2016/17 and R133m in 2017/18.

Adding to this allocation, the municipality received an in-kind grant of R71m from National Treasury as a means of supporting the municipality in terms of addressing the infrastructural backlogs that are facing the municipality. This grant will be shared amongst all 31 wards within

the municipal area. The municipal council resolved on spending this grant on access roads which is a major challenge to the municipality.

It is our duty as Councilors to correctly inform the public and not to mislead them as a way of electioneering. We need to ask ourselves a question that over the past 20 years of democracy, have we done enough to service our communities.

Portfolio heads in this cluster which is service delivery are full-time and should make sure that there will be no roll-overs. It is no secret that in the last two years we have not done well in service delivery which is our core function. That has to change. The municipality has and plans to acquire more plant machinery to speed up the construction of access roads and that is provided for in its capital budget. This will also ensure that the no funds are withheld by National Treasury due to low spending.

As way of creating sustainable jobs, the municipality is in the process of filling all vacancies that exist in our organogram for this financial year. Hence we have a budgeted more than R80m for salaries of employees and R25m for the remuneration of Councillors in 2015/16, R84m and R27m for 2016/17 and R89m and 28m for 2017/18. Portfolio head for HR and Administration should lead in making sure that working conditions are improved.

We have budgeted more than R1.2m under good governance in order to improve oversight and accountability. We have oversight committees that are doing well like Audit Committee, Performance Audit Committee and Municipal Public Accounts Committee. These committees should always be objections and provide advices to Council and not does a witch hunt.

One of our strength in Mbhashe is on agriculture and farming. Hence we intend to review our LED strategy in order to be able to coordinate all the resources in reducing poverty and unemployment. More than R 13m has been set aside in the 2015/16 financial year to enhance our local economic development.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within Mbhashe Municipality.

Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

As we know, local government elections are coming up in 2016 therefore, I call upon citizens in our Province to go all out to discharge their civic duty and exercise their hard won democratic right in voting for progress so that, together, we can move South Africa forward.

I thank you

1.2 Council Resolutions

On the 27th of May 2015 the Council of Mbhashe Local Municipality met in the Council Chamber of Mbhashe Local Municipality to consider the annual budget of the municipality for the financial year 2015/16. The Council approved and adopted the following resolutions:

- 1. The Council of Mbhashe Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification)
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote)
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type)
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position
 - 1.2.2. Budgeted Cash Flows
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation
 - 1.2.4. Asset management
 - 1.2.5. Basic service delivery measurement
- 2. The Council of Mbhashe Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the tariffs with effect from 01 July 2015.
 - 2.1. The tariffs for property rates as set out in annexure A;
 - 2.2. The tariffs for refuse removal as set out in annexure B.
- 3. The Council of Mbhashe Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the tariffs with effect from 01 July 2015 the tariffs for other services, as set out in Annexures G1 to G21 respectively.

1.3 Executive Summary

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

Mbhashe municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken to ensure that resources are allocated to core social and economic priorities while containing expenditure growth and to reduce costs without adversely affecting basic services as outlined in circular 75.

The municipality has embarked on the implementation of data cleansing report which include management of municipal leases, writing off of long outstanding and untraceable balances and implement credit control and debt collection policy. The municipality has reviewed its revenue enhancement strategy with the aim of give rise to additional sources of revenue and to grow its own revenue base. In addition to the above, the municipality has since appointed a debt collector and handed over all long outstanding debts to the debt collector for collection. The municipality has updated its general valuation roll thus basing its property rates and refuse projections on the current valuation roll.

National Treasury's MFMA Circular No. 54, 55, 58, 59, 64, 66, 67, 70, 72 and 75 were used to guide the compilation of the 2015/16 to 2017/18 MTREF.

The main challenges experienced during the compilation of the 2015/16 MTREF can be summarised as follows:

- The slowdown in the country's economic growth and GDP:
- Aging and poorly maintained infrastructure;
- High rate of vacancies within the municipality and the need to fill the vacancies in order to be able to implement IDP and Budget optimally;
- Lack of capacity within the BTO section in terms of compiling the municipal budget;
- The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Increase in debtor's book as a result of non-payment by rate payers.
- High dependence on the grant funding from the national government.
- Lack of resources to fund infrastructure backlog
- Low levels of spending in terms of infrastructure related grants.

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- The municipal budget must be linked to the IDP in order to achieve the municipal priorities committed in the IDP;
- The allocation of the municipal budget is made to specific service delivery programmes and this will ensure accountability and avoid discretionary budget allocations;
- The municipal budget is funded from anticipated revenues to ensure that estimated expenditure does not exceed the anticipated revenue;
- As per MFMA circular 75, the budget must allocate resources to core social and economic priorities whilst containing expenditure growth i.e. have cost containment measures in place;

- The socio economic factors of our communities and affordability have been considered in setting the tariffs for property rates and services;
- The tariff increase has been based on the CPI inflationary rate of 4.8 except for new tariffs that were not previously considered by the municipality (e.g. application for demolition of building structures);
- Allocations have made for contingency plans for anticipated power outages;
- As per MFMA circular 75, provisions have been made Eskom and Water Services Authorities to ensure continuous payment of accounts and;
- The implementation of SCOA has also been taken into consideration to ensure that the municipality adopts the relevant budget planning and reporting framework.

Table 1 Overview of the 2015/16 MTREF

Description	Budget Year 2015/16	Budget Outer Year 2016/17	Budget Outer Year 2017/18
Total Revenue	368 161 473	376 297 391	380 959 045
Total Operating Expenditure	266 470 145	281 360 104	297 170 374
Total Capital Expenditure	124 099 011	125 106 999	133 473 826

The total revenue constitutes of grants and subsidies which make up 80% and own revenue which is made up of income derived from our tariffs and possible proceeds from the MIG funds as the municipality plans to construct some of the access roads in the IDP. The total revenue has increased by 48% when compared to the previous financial year. This is mainly caused by a significant increase in the equitable share allocation and possible proceeds that will be derived from MIG since the municipal plans to construct some it access roads internally. Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of Mbhashe Municipality.

The total operating expenditure has grown by 24% when compared to the 2014/15 financial year. The expenditure listed above is fully funded from the above mentioned sources of revenue. Personnel expenditure including remuneration of councillors constitutes about 40% of the operating expenditure budget. The municipality has lot of vacancies that results to lack of service delivery and the municipality plans to fill all budgeted vacancies by the end of the 2015/16 financial year. The auditors have also raised the issue of employment as a major concern for the municipality's going concern.

The cost associated with the remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). T

Other operating expenditures include repairs and maintenance (11%) and other expenditure which is general expenditure (35%). Included in the general expenditure are operational projects from all departments of the municipality. These projects are focused on improving financial management, capacity building within the municipality, local economic development and job creation. Focus has also been made to the SDF and implementation of SPLUMA, thus some funds have been set aside for these items.

The capital budget for 2015/16 has been increased by 82% when compared to the 2014/15 financial period. A substantial portion of the capital budget will be funded from the MIG (45%), INEP (16%) and anticipated proceeds from MIG since the municipality plans to construct some of its access roads internally. The municipality plans to acquire two sets of plant for Elliotdale and Willowvale and these will be used to construct access roads internally. The municipality has also received an in-kind grant of approximately R 71 million from National Treasury which is meant for construction of access roads that are in the IDP. This will ease up a bit on the backlog that is currently faced by the municipality.

The municipality also plans to reopen its Registering Authority (RA) and Driver's License Testing Centre (DLTC) during the 2015/16 financial period. A sum of R 1,5m has been set aside for this development. This will also enhance the municipality's revenue.

1.4 Operating Revenue Framework

It is evident from the performance and revenue figures of previous financial years that the municipality needs to generate additional revenue to ensure sustainable delivery of municipal services to its communities is maintained. The municipality is faced with serious challenges of infrastructural backlogs in terms of development.

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

- Tariff Structure and Fees Review;
- Expansion of Traffic Services and Improving the Collection of Traffic Fines;
- Reviewing of all other sources of revenue;
- · Reviewing of Municipal Property Leases;
- Enhancing the Credibility of Billing Data and;
- Reviewing all its revenue related policies.

Below is the summary of the 2015/16 MTREF (Classified by main revenue source);

Table 2 Summary of revenue classified by main revenue source

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15			ledium Term F enditure Frame	
R thousand	1	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	\Box										
Property rates	2	6 973	4 710	4 365	5 844	5 844	5 844	-	5 957	6 308	6 662
Property rates - penalties & collection charges	1		V / = 1	W-71 (C.)			4.0				
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	- 1	_	-	-	_
Service charges - sanitation revenue	2	- !	-	-	-	<u>_</u>	- 1	_	_	-	-
Service charges - refuse revenue	2	802	916	765	771	771	771	-	808	816	862
Service charges - other							w. an		ELIZATII	110	
Rental of facilities and equipment		543	537	762	770	1 170	1 170		807	849	896
Interest earned - external investments	+	2 087	3 626	6 022	4 000	4 500	4 500		6 000	6 324	6 665
Interest earned - outstanding debtors							11.00				
Dividends received			100								
Fines		521	620	627	919	461	461		483	511	540
Licences and permits		924	-	952	1 673	2 025	2 025		1 753	1 856	1 960
Agency services			II ASVIII								
Transfers recognised - operational	1 1	112 728	137 664	141 581	169 325	170 152	170 152		228 289	228 345	223 335
Other revenue	2	590	1 272	621	10 721	11 431	11 431	-	50 943	51 076	51 696
Gains on disposal of PPE		110		- 1	100	100	100			11 5 TH	U - 1117
Total Revenue (excluding capital transfers		125 167	149 346	155 696	194 124	196 455	196 455	_	295 039	296 087	292 617
and contributions)											

Operating grants and transfer total to R227m for the 2015/16 financial year which is approximately 61% of the total revenue. This clearly indicates that the municipality is largely dependent on grants and transfers for sustainability. The operating grants and transfer increases by 0.5% in 2016/17 steadily and drops by 2% in 2017/18. This projection might be caused by the tough economic conditions that are anticipated by country's economy. Below is the breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 3 Operating Transfer and Grant Receipts

Description	Ref	2011/12	2012/13	2013/14	Cor	rent Year 2014	1/15	2015/16 M	edium Term R	levenue &
Description	1	2011/12	2012110	2.013/14		10111 1001 2014	110	Expe	nditure Frame	work
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Ye
A ulousallu		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
RECEIPTS:	1, 2									
perating Transfers and Grants										
National Government:		107 528	115 940	131 278	168 563	167 620	167 620	227 575	228 045	223 02
Local Government Equitable Share		105 238	112 640	127 838	162 715	162 715	162 715	220 782	222 126	216 70
Finance Management		1 500	1 500	1 550	1 600	1 600	1 600	1 600	1 625	1 70
Municipal Systems Improvement		790	800	890	934	934	934	930	957	1 03
EPWP Incentive		-	1 000	1 000	1 153	1 153	1 153	1 052		
Other transfers/grants [insert description]				- 124	2 161	1 218	1 218	3 211	3 337	3 5
Provincial Government:		991	-	-	762	762	762	300	300	3(
Sport and Recreation					300	300	300	300	300	3
					350	350	350	-	-	
LED Assistance		991			112	112	112			
District Municipality:		_	_	_	-	-	- 112	_	_	
[insert description]		_				_		_	_	-
Other grant providers:		-	-	-		-	_	-	-	
[insert description]							1100			
Total Operating Transfers and Grants	5	108 519	115 940	131 278	169 325	168 382	168 382	227 875	228 345	223 32

When setting tariffs particularly for property rates and refuse removal, the municipality took a number of factors into consideration such as local economic conditions and affordability so as to ensure that residents are able to pay. The increase on these tariffs has been linked to CPI of the country. All households receive a rebate of the first R15 000 of the market value of rate-able properties for property rates. Therefore the applicable tariff is applied after the rebate has been deducted from the market value of such property. For other exemptions residents are encouraged to apply to the municipality in order for those to be considered.

Below is the summary of all the property rates tariffs that are applicable to the municipality:

Table 4 Summary of an increase in property rates tariffs from 2014/15 to 2015/16

Category	Current Tariff (from 01 July 2014)	Proposed Tariff (from 01 July 2015)
	С	С
Residential properties	1,313	1,376
State owned properties	1,693	1,774
Business & Commercial	1,454	1,524
Vacant land	1,454	1,524

1.5 Operating Expenditure Framework

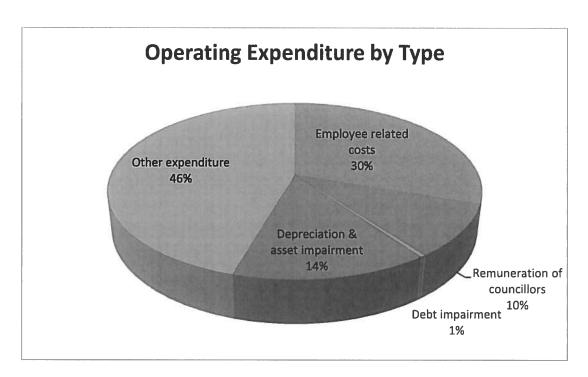
The municipality's expenditure framework for the 2015/16 budget is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue)
 unless there are existing uncommitted cash-backed reserves to fund any deficit which is not the case in Mbhashe;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the infrastructure backlog;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services;
- The current agreement with the unions in terms of collective bargaining has used to inform the municipality's remuneration of employees; and
- Depreciation is widely considered a proxy for the measurement of the rate of asset consumption (implementation of GRAP 17).

The table below is a high level summary of the 2015/16 budget and MTREF (classified per main type of operating expenditure):

Table 5 Summary of operating expenditure by standard classification item

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15		1	ledium Term F Inditure Frame		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Originai Budget	Adjusted Budget	Fuii Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Expenditure By Type			-2-=									
Employee related costs	2	38 264	37 033	38 122	70 485	69 244	69 244	_	80 351	84 389	89 115	
Remuneration of councillors	5	15 745	17 907	18 867	20 133	20 133	20 133		25 586	27 095	28 612	
Debt impairment	3	5 894	2 933	963	1 010	1 010	1 010		1 010	1 346	1 418	
Depreciation & asset impair	2	24 338	30 327	33 638	33 467	33 467	33 467	-	38 200	40 377	42 637	
Finance charges		71	600	166								
Bulk purchases	2	-	-	-	-	_	-	-	-	-	-	
Other materials	8											
Contracted services		-	-	-	-	-		-	_	_	-	
Transfers and grants		_	-	-	-	_	_	_	_	-	-	
Other ex penditure	4, 5	54 342	51 422	64 517	89 498	103 510	103 510	_	121 323	128 472	135 725	
Loss on disposal of PPE			1 142			ve iii	0.00					
Total Expenditure	П	138 654	141 363	156 273	214 593	227 363	227 363	_	266 470	281 679	297 507	



The budget allocation for employee related costs for the 2015/16 financial year equals to 30% of the operating expenditure budget. An increment based on the CPI has been projected for the two outer years. The municipality plans to fill all vacant budgeted posts in the 2015/16 financial year as it has not been able to do so in the past. The high vacancy rate in the municipality has been hampering service delivery at all levels and even poised a threat to the municipality going concern.

The cost associated with the remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget. This portion equals to 10% of the operating expenditure budget. The provision of debt impairment was determined based on the municipality's challenges surrounding the accuracy of the municipality's billing system data. The municipality's data integrity when it comes to its billing system has been brought into dispute several times and therefore it is evident that there could still be some write-offs to be anticipated. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues. The provision of debt impairment equals to 1% of the operating expenditure budget.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard equals to 14% of the operating expenditure budget also anticipating the plant acquisition planned by the municipality. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

A substantial portion of the operating expenditure budget has been allocated under other expenditure. This includes operational costs, finance costs, contracted services and operational projects as per the various directorates.

1.6 Capital expenditure

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

Table 6 2015/16 Medium-term capital budget per vote

Vote Description	Ref	Cur	rent Year 201	4/15	2015/16 Medium Term Revenue & Expenditure Framework					
R thousand	1	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year			
	'	Budget	Budget	Forecast	2015/16	2016/17	+2 2017/18			
	2									
Executive and Council		950	1 050	1 050	200	_	-			
Finance and Administration		2 258	4 608	4 608	4 285	2 444	2 581			
Planning and Development		60	60	60	63	67	70			
Community and Social Services		200	200	200	210	222	234			
Housing		20	20	20	21	22	23			
Public Safety		150	645	645	257	166	176			
Enviromental Management		950	950	950	650	-	_			
Solid Management		1 800	4 200	4 200	-	-	_			
Waste Water Management		300	300	300	300	-	_			
Road Transport		59 386	85 109	85 109	115 613	120 288	128 389			
Electricity		1 800	2 400	2 400	2 500	1 897	2 000			
Total Capital Budget		67 874	99 543	99 543	124 099	125 107	133 474			

For 2015/16 financial year an amount of R115 million has been appropriated for the development of infrastructure and electrification of rural households. This represents approximately 92% of the capital budget for the 2015/16 financial year. This is budgeted under Roads Transport which constitutes the largest portion of the capital budget. The municipality also plans to acquire its own plant machinery that will be used for roads construction and any other related requirements by the municipality.

1.7 Annual Budget Tables

The tables below represent the main budget tables as required in terms section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2015/16 budget and MTREF as approved by the council.

Table 7 MBRR Table A1 - Budget Summary

EC121 Mbhashe - Table A1 Budget Sumr	nary									
Description	2011/12	2012/13	2013/14		Current Ye	ear 2014/15		1	edium Term F nditure Frame	
	Audited	Audited	Audited	Original	Ad)usted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R thousands	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2015/16	+1 2016/17	+2 2017/18
Financial Performance										
Property rates	6 973	4 710	4 365	5 844	5 844	5 844	-	5 957	6 308	6 662
Service charges	802	916	765	771	771	771	-	808	816	862
Investment revenue	2 087	3 626	6 022	4 000	4 500	4 500	-	6 000	6 324	6 665
Transfers recognised - operational Other own revenue	112 728 2 578	137 664	141 581	169 325	170 152	170 152	-	228 289	228 345	223 335
	125 167	2 429 149 346	2 962	14 184 194 124	15 188	15 188	-	53 986	54 293	55 093
Total Revenue (excluding capital transfers and contributions)	123 107	149 340	155 696	194 124	196 455	196 455	-	295 039	296 087	292 617
Employ ee costs	38 264	37 033	38 122	70 485	69 244	69 244		80 351	84 389	89 115
Remuneration of councillors	15 745	17 907	18 867	20 133	20 133	20 133	_	25 586	27 095	28 612
Depreciation & asset impairment	24 338	30 327	33 638	33 467	33 467	33 467	_	38 200	40 377	42 637
Finance charges	71	600	166		_	-	_	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	_	-	-
Transfers and grants	l - i	-	-	-	-	-	-	-	-	-
Other ex penditure	60 236	55 497	65 480	90 508	104 520	104 520		122 333	129 818	137 143
Total Expenditure	138 654	141 363	156 273	214 593	227 363	227 363	-	266 470	281 679	297 507
Surplus/(Deficit) Transfers recognised - capital	(13 487) 49 526	7 983 28 222	(577) 41 789	(20 469) 53 866	(30 909)	(30 909) 67 400	-	28 569	14 408	(4 890)
Contributions recognised - capital & contributed a		20 222	41 /09	23 000	67 400	07 400	-	73 122	80 211	88 342
Surplus/(Deficit) after capital transfers &	36 038	36 206	41 212	33 397	36 492	36 492		101 691	94 619	83 452
contributions	30 030	30 200	41 212	33 331	30 452	30 432	_	101 091	34 019	03 432
Share of surplus/ (deficit) of associate		_								
Surplus/(Deficit) for the year	36 038	36 206	41 212	33 397	36 492	36 492		101 691	94 619	83 452
	30 030	30 200	41 212	33 331	30 432	30 432		101 031	34 013	03 432
Capital expenditure & funds sources	40 506	20.054	40.444	67.074	00.540	00.540		404.000	405 407	400 4-4
Capital expenditure	49 526 49 526	38 254 28 222	42 114 42 114	67 874 67 874	99 543 99 543	99 543 99 543	-	124 099 124 099	125 107 125 107	133 474 133 474
Transfers recognised - capital Public contributions & donations	49 320	20 222	42 114	0/ 0/4	99 043	99 343	_	124 099	123 107	133 4/4
Borrowing	_	_	_	_	_	_	_			_
Internally generated funds	-	10 031	_	_ 1	-	-	_	_	_	_
Total sources of capital funds	49 526	38 254	42 114	67 874	99 543	99 543	-	124 099	125 107	133 474
Financial position										
Total current assets	37 817	69 657	117 375	54 103	54 103	54 103	166 252	55 274	55 891	56 321
Total non current assets	209 425	285 435	294 295	378 965	378 965	378 965	55 443	466 127	552 140	642 977
Total current liabilities	20 480	18 211	32 529	27 979	27 979	27 979	-	29 397	29 982	29 982
Total non current liabilities	-	3 911	4 258	4 365	4 365	4 365	-	5 633	6 953	6 953
Community wealth/Equity	226 762	332 971	374 883	400 723	400 723	400 723	221 695	486 372	571 095	662 362
Cash flows										
Net cash from (used) operating	64 977	79 658	83 765	33 297	36 392	36 392	126 762	73 869	64 805	51 969
Net cash from (used) investing Net cash from (used) financing	(49 325)	(38 363)	(39 252)	(67 774)	(99 443)	(99 443)	(23 881)	(73 122)	(80 211)	(88 342)
Cash/cash equivalents at the year end	27 155	68 417	8 44 521	(34 477)	(63 051)	(63 051)	102 881	747	(14 659)	(51 032)
· ·	21 133	00 417	44 321	(34 477)	(03 031)	(03 031)	102 001	141	(14 039)	(31 032)
Cash backing/surplus reconciliation Cash and investments available	27 155	68 352	111 373	46 679	46 679	46 679	400 ECA	46 679	40.070	AC 070
Application of cash and investments	11 270	17 146	28 726	20 555	20 555	20 555	165 554	26 461	46 679 26 770	46 679 26 499
Balance - surplus (shortfall)	15 885	51 207	82 647	26 123	26 123	26 123	165 554	20 218	19 909	20 180
CEC NO THE SECOND		****			20 120	20 120		20210	15 500	20 100
Asset management Asset register summary (WDV)	46 864	55 158	292 190	50 221	50 221	50 221	51 485	51 485	52 767	52 767
Depreciation & asset impairment	24 338	30 327	33 638	33 467	33 467	33 467	38 200	38 200	40 377	42 637
Renewal of Existing Assets		-	-	-	-		-	- 30 200	- 40 377	72 001
Repairs and Maintenance	-	-	-	31 860	35 680	35 680	29 366	29 366	31 098	32 840
Free services										-
Cost of Free Basic Services provided	-	-	_	-	_	_	_	_	_	_
Revenue cost of free services provided	-	-	-	-	- 1	-	_	_	_	_
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	- 1	_	_	_	_	l -		_
Refuse:	_	I	_	_	_	_	_	_		_

Table 8 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

EC121 Mbhashe - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Cui	rent Year 2014	V15		edium Term R nditure Frame	
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	
R thousand	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
Revenue - Standard	+	021001110			Buogat	Dauget	1014084	2013/10	11 2010/11	12 2017/11
Governance and administration		117 313	131 947	150 043	185 702	187 102	187 102	245 990	248 203	244 2
Executive and council		_	-	_	10 543	10 543	10 543	11 047	11 552	12 0
Budget and treasury office		117 313	131 314	149 466	174 297	175 397	175 397	234 333	236 005	231 5
Corporate services		_	633	577	862	1 162	1 162	610	645	6
Community and public safety		2 750	1 748	2 280	3 252	7 598	7 598	2 913	3 067	3 2
Community and social services		1 248	122	135	465	465	465	473	483	5
Sport and recreation		_	_	350	_	_	_		_	
Public safety		1 503	1 626	1 794	2 787	5 279	5 279	2 440	2 584	2 7
Housing		_	_	_	_	1 853	1 853		_	- '
Health		_	_	_	_	-	-	_	_	1
Economic and environmental services		53 799	42 921	44 694	58 182	75 445	75 445	118 365	124 120	132 4
Planning and development		310	136	555	652	4 986	4 986	980	572	6
Road transport		53 489	42 786	43 789	57 180	69 772	69 772	117 385	123 548	131 8
Environmental protection		_		350	350	688	688	117 555	123 340	1510
Trading services		829	952	817	853	3 253	3 253	894	908	و
Electricity		_		-		3 233	3 233	-	-	ľ
Water		_	_ [_ [_	_		_	
Waste water management	1	26	36	52	83	83	83	87	92	
Waste management		802	916	765	771	3 171	3 171	808	816	
Other	4	002	510	703	- '''	3 1/1	3 171	000	010	8
otal Revenue - Standard	2	174 692	177 568	197 834	247 989	273 399	273 399	368 161	376 297	380 9
Expenditure - Standard	\top									
Governance and administration		97 465	96 152	101 028	97 768	97 618	97 618	107 788	113 589	119 9
Executive and council		28 157	57 218	59 540	43 775	43 675	43 675	53 816	57 010	60 2
Budget and treasury office		55 629	25 457	26 293	34 685	34 635	34 635	29 417	31 101	32 8
Corporate services		13 679	13 476	15 194	19 308	19 308	19 308	24 555	25 478	26 9
Community and public safety		16 836	19 275	16 188	31 146	32 602	32 602	44 292	46 876	49 5
Community and social services		1 428	1 233	2 049	8 514	7 014	7 014	9 341	9 887	10 4
Sport and recreation		1 120	- 1200	809	- 0 0 1 7			3 341	3 007	104
Public safety		10 524	11 786	9 241	15 080	16 183	16 183	25 933	27 439	28 9
Housing		4 885	6 256	4 089	7 552	9 405	9 405	9 019	9 551	10 0
Health		7 003	0 250	4 003	, 552	3 403	3 703	5015	9 331	100
Economic and environmental services		18 138	16 706	28 888	69 710	82 415	82 415	92 171	97 403	102 8
Planning and development		8 628	7 900	8 622	11 907	15 430	15 430	22 306	23 411	24 7
Road transport	1	8 320	8 806	20 131	56 225	65 069	65 069	68 128	72 153	76 1
Environmental protection		1 190	- 0000	134	1 578	1 916	1 916	1 737	1 840	19
Trading services		6 205	7 979	10 560	15 969	14 728	14 728	22 219	23 492	24 8
Electricity		- 0 203	1 313	10 300	13 303	14 /20	14 /20	22 219	23 452	24 0
Water		_ []	_	_	-	-	-	_		
Waste water management		555	466	817	1 469	1 469	1 469	1 373	1 454	1 5
Waste management		5 650	7 513	9 743	14 500	13 259	13 259	20 845	22 037	
Other	4	3 630	7 513	9 143	14 300	13 239	13 239	20 045	22 03/	23 2
otal Expenditure - Standard	3	138 645	140 113	156 663	214 593	227 363	227 363	266 470	281 360	297 1
www.mapsitates.orginate		130 043	140 113	130 003	214 393	221 303	221 303	200 4/0	201 300	29/ 1

Table 9 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

EC121 Mbhashe - Table A3 Budgeted Fi	anc	al Performan	ce (revenue	and expendi	ture by mun	icipal vote)				
Vote Description	Ref	2011/12	2012/13	2013/f4	C···	rren1 Year 2014	145	2015/16 N	ledium Term R	evenue &
Vote bescription	Kei	2011/12	2012/13	2013/14	Cui	itelli teal 2014	419	Expe	nditure Frame	work
B.45		Audited	Audited	Audited	Or)ginai	Adjusted	Fuii Year	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
Revenue by Vote	1									
Vote 1 - Executive and Council		-	-	-	10 543	10 543	10 543	11 047	11 552	12 065
Vote 2 - Finance and Administration		117 314	131 947	150 043	175 159	176 559	176 559	234 943	236 651	232 225
Vote 3 - Planning and Development		310	136	555	652	4 986	4 986	980	572	604
Vote 4 - Community and Social Services	1	1 248	122	135	465	465	465	473	483	509
Vote 5 - Housing	П	-	-	_	_	1 853	1 853	-	_	_
Vote 6 - Public Safety	П	1 503	1 626	1 794	2 787	3 426	3 426	2 440	2 584	2 728
Vote 7 - Enviromental Management		-	-	350	350	688	688	-	_	-
Vote 8 - Solid Management	П	802	9f6	765	771	3 171	3 171	808	816	862
Vote 9 - Waste Water Management	П	26	36	52	83	83	83	87	92	97
Vote 10 - Road Transport	П	53 489	42 786	43 789	57 180	69 772	69 772	117 385	123 548	131 869
Vote 11 - Electricity	П	-	_	-	_	-	_	-	-	_
Vote 12 - Other	П	-	_	-	_	_	_	_	-	-
Vote 13 - [NAME OF VOTE 13]	П	-	-	-	-	_	-	_	-	-
Vote 14 - [NAME OF VOTE 14]	П	-	-	-	-	_	-	_	-	-
Vote 15 - [NAME OF VOTE 15]	П	-	-	-	- 1	-	_	_	_	_
Total Revenue by Vote	2	174 692	177 568	197 484	247 989	271 545	271 545	368 161	376 297	380 959
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council	П	28 157	57 218	59 540	43 775	43 675	43 675	55 138	58 410	61 703
Vote 2 - Finance and Administration	П	69 308	38 933	41 096	53 992	53 942	53 942	53 972	56 579	59 759
Vote 3 - Planning and Development	П	8 628	7 900	8 622	11 907	15 430	15 430	22 306	23 411	24 723
Vote 4 - Community and Social Services	П	1 428	1 233	2 049	8 514	7 014	7 014	8 018	8 487	8 969
Vote 5 - Housing	П	4 885	6 256	4 089	7 552	9 405	9 405	9 019	9 551	10 085
Vote 6 - Public Safety	П	8 165	10 627	7 899	12 944	13 547	13 547	23 076	24 444	25 820
Vote 7 - Envirormental Management	П	1 190	1 250	943	1 578	1 916	19f6	1 737	1 840	1 943
Vote 8 - Solid Management		5 650	7 513	9 743	14 500	13 259	13 259	20 845	22 037	23 271
Vote 9 - Waste Water Management		564	466	817	1 469	1 469	1 469	1 373	1 454	1 536
Vote 10 - Road Transport		8 320	8 806	20 131	56 225	65 069	65 069	68 128	72 153	76 199
Vote 11 - Electricity		701	1 160	1 342	2 136	2 636	2 636	2 857	2 995	3 163
Vote 12 - Other		1 658	-	-	-	_	-	-	_	_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	_	_	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	- 1	_	_	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	_	-	-
Total Expenditure by Vote	2	138 654	141 363	156 273	214 593	227 363	227 363	266 470	281 360	297 170
Surplus/(Deficit) for the year	2	36 038	36 206	41 212	33 397	44 182	44 182	101 691	94 937	83 789

Table 10 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15			ledium Term F Inditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source	П									ĺ	
Property rates	2	6 973	4 710	4 365	5 844	5 844	5 844	_	5 957	6 308	6 662
Property rates - penalties & collection charges			-								
Service charges - electricity revenue	2	-	-	- 1	-	_	_	_	_		_
Service charges - water revenue	2	_	_ [_ 1	_	_	_	_	_		_
Service charges - sanitation revenue	2	_	_	_	_	_	_	_	_	_	[
Service charges - refuse revenue	2	802	916	765	771	771	771	_	808	-	l
Service charges - other		002	310	105	""	""	771		808	816	862
•						11.					
Rental of facilities and equipment		543	537	762	770	1 170	1 170		807	849	896
Interest earned - external investments	ш	2 087	3 626	6 022	4 000	4 500	4 500		6 000	6 324	6 665
Interest earned - outstanding debtors	1 1			1							
Dividends received											
Fines		521	620	627	919	461	461		483	511	540
Licences and permits	1 1	924	-	952	1 673	2 025	2 025		1 753	1 856	1 960
Agency services			(a f			- 1 -					, , , ,
Transfers recognised - operational		112 728	137 664	141 581	169 325	170 152	170 152		228 289	228 345	223 335
Other revenue	2	590	1 272	621	10 721	11 431	11 431	_	50 943	51 076	51 696
Gains on disposal of PPE		330	1212	021	100		- 1		50 943	310/6	21 090
	₩	125 167	149 346	455.000		100	100				
Total Revenue (excluding capital transfers		123 10/	149 340	155 696	194 124	196 455	196 455	-	295 039	296 087	292 617
and contributions)	\vdash										
Expenditure By Type									l i		
Employee related costs	2	38 264	37 033	38 122	70 485	69 244	69 244	-	80 351	84 389	89 115
Remuneration of councillors	1 1	15 745	17 907	18 867	20 133	20 133	20 133		25 586	27 095	28 612
Debt impairment	3	5 894	2 933	963	1 010	1 010	1 010		1 010	1 346	1 418
Depreciation & asset impairment	2	24 338	30 327	33 638	33 467	33 467	33 467	-	38 200	40 377	42 637
Finance charges	1.1	71	600	166							
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8					- 10					
Contracted services	H	-	-]	-	-	-	-	-	-	-	-
Transfers and grants	ا , ا					-		-	-	-	-
Other expenditure	4, 5	54 342	51 422	64 517	89 498	103 510	103 510	-	121 323	128 472	135 725
Loss on disposal of PPE	\vdash	400.054	1 142	180 080							
Total Expenditure		138 654	141 363	156 273	214 593	227 363	227 363		266 470	281 679	297 507
Surplus/(Deficit)		(13 487)	7 983	(577)	(20 469)	(30 909)	(30 909)	-	28 569	14 408	(4 890
Transfers recognised - capital		49 526	28 222	41 789	53 866	67 400	67 400		73 122	80 211	88 342
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets										Laborator of	
Surplus/(Deficit) after capital transfers &	ΙГ	36 038	36 206	41 212	33 397	36 492	36 492		101 691	94 619	83 452
contributions		J									
Tax ation											
Surplus/(Deficit) after taxation		36 038	36 206	41 212	33 397	36 492	36 492	_	101 691	94 619	83 452
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		36 038	36 206	41 212	33 397	36 492	36 492		101 691	94 619	83 452
Share of surplus/ (deficit) of associate	7									5.510	
Surplus/(Deficit) for the year	╁╌┼	36 038	36 206	41 212	33 397	36 492	36 492	_	101 691	94 619	83 452

Table 11 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

EC121 Mbhashe - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14		Current Ye	ear 2014/15		1	ledium Term F enditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Ad)usted 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 Vote 1 - Executive and Council	2	_									
Vote 2 - Finance and Administration		_		_		_	_ [_]	_	_
Vote 3 - Planning and Development		_	_ [_		i [_]	_	_
Vote 4 - Community and Social Services		_	_	_	_	_ '	_	_	_	_	_
Vote 5 - Housing		_	_ [_	_	_	_	_	-	_	_
Vote 6 - Public Safety	1	- 1	- 1	-	_	_	-	_	-	-	_
Vote 7 - Enviromental Management	1	- 1	-	-	-	-	-	-	-	-	-
Vote 8 - Solid Management		-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Electricity		-	-	-	-	-	-	-	_	-	-
Vote 12 - Other		-	-	_	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14]		_	_	_	_	-		-	_	_	_
Vote 15 - [NAME OF VOTE 15]		_	_	_	_		_ [_]]	_
Capital multi-year expenditure sub-total	7	_	-	-	-	-		-	-	_	_
		_	_	_	_	_		_	_	_	_
Single-year expenditure to be appropriated	2			550	250	4.050	4.050				
Vote 1 - Executive and Council Vote 2 - Finance and Administration		738	- 286	556 1 025	950 2 258	1 050 4 608	1 050 4 608	_	200 4 285	2 444	_ 2 581
Vote 3 - Planning and Development		738 395	395	1 025	2 258	4 508	4 608	_	4 285	67	2 581
Vote 4 - Community and Social Services			283	_	200	200	200	_	210	222	234
Vote 5 - Housing		_		_	20	20	20	_	21	22	234
Vote 6 - Public Safety		868	3 415	191	150	645	645	_	257	166	176
Vote 7 - Environmental Management		_	_		950	950	950	_	650	_	_
Vote 8 - Solid Management		_	- :	_	1 800	4 200	4 200	_	_	_	_
Vote 9 - Waste Water Management		612	612	-	300	300	300	-	300	-	_
Vote 10 - Road Transport		28 772	33 545	40 341	59 386	85 109	85 109	-	115 613	120 288	128 389
Vote 11 - Electricity		18 140	_	-	1 800	2 400	2 400	-	2 500	1 897	2 000
Vote 12 - Other	1	- 1	-	-	-	-	-	-	-	-	-
Vote 13 - (NAME OF VOTE 13)	1	- '	-	-	-	-	-	-	-	-	-
Vote 14 - (NAME OF VOTE 14)			-	-	-	-	-	-	-	-	-
Vote 15 - {NAME OF VOTE 15}	1	- 40.500	-	- 40 444	47.474			-	- 404 000	405.407	-
Capital single-year expenditure sub-total	-	49 526	38 254	42 114	67 874	99 543	99 543		124 099	125 107	133 474
Total Capital Expenditure - Vote	-	49 526	38 254	42 114	67 874	99 543	99 543	-	124 099	125 107	133 474
Capital Expenditure - Standard											
Governance and administration		738	286	1 581	3 208	5 658	5 658	-	4 485	2 444	2 581
Executive and council			000	556	950	1 050	1 050		200		-
Budget and treasury office Corporate services		51 687	222 64	83 942	253 2 005	903 3 705	903 3 705		400 3 885	56 2 388	59 2 522
Community and public safety		868	3 415	191	2 170	3 265	3 265	_	488	411	434
Community and social services			3 413	131	200	200	200	_	210	222	234
Sport and recreation					200				2.0		201
Public safety		868	3 415	191	1 950	3 045	3 045		257	166	176
Housing					20	20	20		21	22	23
Health											
Economic and environmental services		29 167	33 940	40 341	60 396	86 119	86 119	-	116 326	120 355	128 460
Planning and development		395	395		60	60	60		63	67	70
Road transport		28 772	33 545	40 341	59 386	85 109	85 109		115 613	120 288	128 389
Environmental protection					950	950	950		850		
Trading services		18 753	612	-	2 100	4 500	4 500	-	2 800	1 897	2 000
Electricity	1	18 140							2 500	1 897	2 000
Water Waste w ater management					300	300	300		300		
Waste management		612	612		1 800	4 200	4 200		1		
Other		- "			. 530	., 200	1.20				
Total Capital Expenditure - Standard	3	49 526	38 254	42 114	67 874	99 543	99 543	_	124 099	125 107	133 474
Funded by:	\top								1	1	
National Government		49 526	28 222	42 114	67 874	99 543	99 543		124 099	125 107	133 474
Provincial Government		70 520	23.22	72 119	37 014	99 043	88 543		124 033	123 107	155 7/4
District Municipality											
Other transfers and grants		3-1112									
Transfers recognised - capital	4	49 526	28 222	42 114	67 874	99 543	99 543	-	124 099	125 107	133 474
Public contributions & donations	5	1.11									
Borrowing	6				11						
Internally generated funds	\perp	2 2 10	10 031								
	7	49 526	38 254	42 114	67 874	99 543	99 543	-	124 099	125 107	133 474

Table 12 MBRR Table A6 - Budgeted Financial Position

EC121 Mbhashe - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15			ledium Term R Inditure Frame	
R thousand		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	J		=								
Cash	- 1 1	32 224	68 352	113 514	46 679	46 679	46 679	165 554	46 679	46 679	46 679
Call investment deposits	11	-	- 1	-	-	-	-	-	-	-	-
Consumer debtors	1	648	599	522	1 698	1 698	1 698	-	2 115	2 609	3 039
Other deblors		4 945	705	706	5 726	5 726	5 726	698	6 480	6 603	6 603
Current portion of long-term receiv ables				2 634							
inv entory	2		4 1 21						9.0		
Total current assets	$\dashv \dashv$	37 817	69 657	117 375	54 103	54 103	54 103	166 252	55 274	55 891	56 321
Non current assets					j						
Long-term receiv ables				1000							
Investments							10.10				
Inv estment property	-	46 628	54 704	53 527	49 721	49 721	49 721	54 484	50 958	60.044	50.044
Investment in Associate	- }	40 020	34 704	55 521	43 721	49 /21	49 /21	34 484	20 958	52 211	52 211
	3	400 500	020 077	020 004	000 744						
Property, plant and equipment	3	162 562	230 277	238 201	328 744	328 744	328 744	_	414 643	499 373	590 210
Agricultural	- 1 1										
Biological											
Intangible		236	454	453	500	500	500	959	527	555	555
Other non-current assets				2 115							
Total non current assets		209 425	285 435	294 295	378 965	378 965	378 965	55 443	466 127	552 140	642 977
TOTAL ASSETS	-	247 242	355 092	411 671	433 068	433 068	433 068	221 695	521 401	608 031	699 298
LIABILITIES	- 1										
Current liabilities											
Bank ov erdraft	11	5 069	-	2 142			100				
Borrowing	4		_	4	_	_	_	_		_	_
Consumer deposits											
Trade and other payables	4	14 460	17 941	30 092	27 979	27 979	27 979	_	29 397	29 982	29 982
Provisions	- 1 1	951	270	292	2, 5, 5	27 373	21 373	_	25 357	25 502	25 502
Total current liabilities		2D 480	18 211	32 529	27 979	27 979	27 979		29 397	29 982	29 982
N 4 11 4 1144		20 100		02 025	- 21 313	21 010	27 373		25 351	29 302	23 382
Non current liabilities					- 1						
Borrowing		-	18	14	-	-	-	-	-	-	-
Provisions		-	3 892	4 244	4 365	4 365	4 365	-	5 633	6 953	6 953
Total non current liabilities		-	3 911	4 258	4 365	4 365	4 365	_	5 633	6 953	6 953
TOTAL LIABILITIES		20 480	22 121	36 788	32 345	32 345	32 345		35 030	36 935	36 935
NET ASSETS	5	226 762	332 971	374 883	400 723	400 723	400 723	221 695	486 372	571 095	662 362
COMMUNITY WEALTH/EQUITY			i			T i					
Accumulated Surplus/(Deficit)		226 762	332 971	374 883	400 723	400 723	400 723	221 695	486 372	571 095	662 362
Reserves	4		332 37 1	5.4005	400 123	100 123	700 123	221 053	400 372	371 093	002 302
Minorities' interests	'		-	- 1	_						1
TOTAL COMMUNITY WEALTH/EQUITY	5	226 762	220.071	274 800	400.700	400 755	100 755	884.677	100.0==		
TOTAL COMMUNITY WEALTH/EQUITY		220 / 62	332 971	374 883	400 723	400 723	400 723	221 695	486 372	571 095	662 362

Table 13 MBRR Table A7 - Budgeted Cash Flow Statement

EC121 Mbhashe - Table A7 Budgeted Cash Flows

R thousand CASH FLOW FROM OPERATING ACTIVITIES Receipts Property rates, penalises & collection charges Service charges Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debiors Decrease (increase) other non-current receivables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Schort term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	5 905 162 254 2 087	Audited Outcome 2 478 2 429 137 664	Audited Outcome 6 043	Original Budget 20 698	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year
Receipts Property rates, penalties & collection charges Service charges Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debtors Decrease (increase) other non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	162 254	2 429		20 698	04 700					+2 2017/18
Property rates, penalties & collection charges Service charges Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debtors Decrease (increase) other non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	162 254	2 429		20 698	04 700	- 1				
Service charges Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants 1 NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debiors Decrease (increase) other non-current receiv ables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	162 254	2 429		20 698	04 700	- 1				
Other revenue Government - operating Government - capital Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Proceeds on disposal of PPE Decrease (Increase) in non-current debtors Decrease (Increase) other non-current receivables Decrease (Increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits			2.000		21 702	21 702	9 018	5 957	6 308	6 662
Government - operating 1 Government - capital 1 Interest 1 Dividends Payments Suppliers and employees Finance charges 1 Transfers and Grants 1 NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debiors Decrease (increase) other non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits			2 000					808	816	862
Government - capital Inlerest Dividends Payments Suppliers and employees Finance charges Fransfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debtors Decrease (increase) other non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits		137 664	2 902					13 986	14 293	15 093
Interest Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debiors Decrease (increase) other non-current receiv ables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	2 087		168 864	169 325	170 152	170 152	123 767	268 702	268 345	263 335
Dividends Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debtors Decrease (increase) other non-current receivables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	2 087	28 222	21 545	53 866	67 400	67 400	50 596	73 122	80 211	88 342
Payments Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debtors Decrease (increase) other non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits		3 723	6 022	4 000	4 500	4 500	4 452	6 000	6 324	6 665
Suppliers and employees Finance charges Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (increase) in non-current debtors Decrease (increase) other non-current receivables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits							170	-	_	_
Finance charges Translers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debiors Decrease (Increase) other non-current receivables Decrease (Increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits								,		
Transfers and Grants NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Proceeds on disposal of PPE Decrease (increase) in non-current debtors Decrease (increase) other non-current receivables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	(105 197)	(94 258)	(121 506)	(214 593)	(227 363)	(227 363)	(61 071)	(294 706)	(311 492)	(328 990)
NET CASH FROM/(USED) OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current debtors Decrease (increase) other non-current investments Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	(71)	(600)	(166)	` '		1	,			-
Decrease (Increase) in non-current debiors Decrease (increase) other non-current receiv ables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits				ALC: U.S.	300			_	_	_
Recelpts Proceeds on disposal of PPE Decrease (increase) in non-current debtors Decrease (increase) other non-current receivables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Recelpts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	64 977	79 658	83 765	33 297	36 392	36 392	126 762	73 869	64 805	51 969
Proceeds on disposal of PPE Decrease (Increase) in non-current debtors Decrease (Increase) other non-current receivables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits										
Proceeds on disposal of PPE Decrease (Increase) in non-current debtors Decrease (Increase) other non-current receivables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits										
Decrease (Increase) in non-current debiors Decrease (increase) other non-current receiv ables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits		239	373	100	100	100		_	_	_
Decrease (increase) other non-current receivables Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits		200	0.0		100	,,,,				_
Decrease (increase) in non-current investments Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits		- 0								
Payments Capital assets NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits		A								_
Capital assets NET CASH FROM/{USED} INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits		1							_	_
NET CASH FROM/(USED) INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	(49 325)	(38 602)	(39 625)	(67 874)	(99 543)	(99 543)	(23 881)	(73 122)	(80 211)	(88 342)
Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	(49 325)	(38 363)	(39 252)	(67 774)	(99 443)	(99 443)	(23 881)	(73 122)	(80 211)	(88 342)
Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits						- 1			,,	V
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits		1								
Borrowing long term/refinancing Increase (decrease) in consumer deposits								_		ı
Increase (decrease) in consumer deposits			4					_	_	_
			7					_	_	_
Payments								_	_	_
Repayment of borrowing			4					_	_	_
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	8		-		-		<u>-</u>	
NET INCREASE/ (DECREASE) IN CASH HELD		41 296	44 521	(34 477)	(63 051)	(63 051)	102 881	747	(15 406)	(36 373)
Cash/cash equivalents at the year begin: 2	15 652	27 121	77 321	(34 411)	(03 031)	(03 031)	102 001	141	(15 400)	(14 659)
Cash/cash equivalents at the year end:	15 652 11 503	68 417	44 521	(34 477)	(63 051)	(63 051)	102 881	747	(14 659)	(51 032)

Table 14 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

EC121 Mbhashe - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14		Current Ye		2015/16 Medium Term Revenue & Expenditure Framework			
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
Rulousallu	1 1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2015/16	+1 2016/17	+2 2017/18
Cash and investments available	П										
Cash/cash equivalents at the year end	1	27 155	68 417	44 521	(34 477)	(63 051)	(63 051)	102 881	747	(14 659)	(51 032)
Other current investments > 90 days		0	(64)	66 851	81 156	109 730	109 730	62 673	45 932	61 338	97 711
Non current assets - Investments	1		- 1	_	-	-	-	_		-	_
Cash and investments available:	\Box	27 155	68 352	111 373	46 679	46 679	46 679	165 554	46 679	46 679	46 679
Application of cash and investments	П			·							
Unspent conditional transfers	H	3 755	13 014	20 054	_		#	-		20	-
Unspent borrowing	П	-	-	-	_	5-40	-				-
Statutory requirements	2					- 1					
Other working capital requirements	3	7 515	4 132	8 672	20 555	20 555	20 555	-	26 461	26 770	26 499
Other provisions	ΙI										
Long term investments committed	4	- [-	- 1	-			-	-		-
Reserves to be backed by cash/investments	5	0.00									
Total Application of cash and investments:	П	11 270	17 146	28 726	20 555	20 555	20 555	_	26 461	26 770	26 499
Surplus(shortfall)	П	15 885	51 207	82 647	26 123	26 123	26 123	165 554	20 218	19 909	20 180

EC121 Mbhashe - Table A9 Asset Management

EC121 Mbhashe - Table A9 Asset Manage	ment	:						2045146 81	ledium Torm D	ovenue *
Description	Ref	2011/12	2012/13	2013/14		rent Year 2014		Expe	ledium Term R enditure Frame	work
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	+1 2016/17	+2 2017/18
CAPITAL EXPENDITURE										
Total New Assets	1	49 526	36 796	8 255	67 874	99 543	99 543	124 099	125 107	133 474
Infrastructure - Road transport Infrastructure - Electricity		149	35 699	-	51 866	72 862	72 862	53 122	55 211	58 342
Infrastructure - Electricity Infrastructure - Water		18 660	851	-	3 800	5 400	5 400	22 500	26 897	32 000
Infrastructure - Sanitation			_			-	_	_		_
Infrastructure - Other		28 049	[_	_ [2 418	2 418			_
Infrastructure		46 858	36 549	_	55 666	80 680	80 680	75 622	82 108	90 342
Community		_	_	_	200	500	500		} -	-
Heritage assets		_	_	_	_	_	_	_	-	_
Investment properties		_	_	_	-	_	_	- '] _ [-
Other assets	6	2 467	247	7 825	11 508	17 263	17 263	47 477	41 940	42 013
Agricultural Assets		_	_	_	-	_	_	_	} _	_
Biological assets		-	-	- 1	-	-	-	_	-	-
Intangibles		201	-	430	500	1 100	1 100	1 000	1 059	1 118
Total Renewal of Existing Assets	2	_	_	_	_	_		_	_	_
Infrastructure - Road transport	-	_	_	_	_	_	_	_	_	_
Infrastructure - Electricity			_	_ [_		_	_	_	_
Infrastructure - Water		_	_	_	_	_	_	_	_	_
Infrastructure - Sanitation		_	_	_	_	_	_] [_
Infrastructure - Other		_	_	_	_	_] _ [_
Infrastructure		_	_					_	_	
Community		_	_	_	-	_	_	_	-	_
Heritage assets		_	-	_	_	-	-	_	_	_
Investment properties		_	-	-	-	-	-	_	_	_
Other assets	6	_	_	_		-	_	_	-	
Agricultural Assets		_	_	_	_	_	_	_	_	_
Biological assets		_	_	_	_	_	_	_	_	_
Intangibles		_	-	-	-	-	_	_	-	_
Total Capital Expenditure	4									
Infrastructure - Road transport	1 "	149	35 699	_	51 866	72 862	72 862	53 122	55 211	58 342
Infrastructure - Electricity		18 660	851		3 800	5 400	5 400	22 500	26 897	32 000
Infrastructure - Water		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_ [3 000	3 400	3 400	22 300	20 057	32 000
Infrastructure - Sanitation						_ [[_ [_
Infrastructure - Other		28 049	_	_	_	2 418	2 418	_]	_
Infrastructure		46 858	36 549		55 666	80 680	80 680	75 622	82 108	90 342
Community		- 10	_	_	200	500	500		02 700	-
Heritage assets		_	_	_	_	_	_		_	_
Investment properties		_	_	_	_	_	_	_ '	_	i -
Other assets		2 467	247	7 825	11 508	17 263	17 263	47 477	41 940	42 013
Agricultural Assets		_	_	_	_	_	_	_	_	_
Biological assets		_	_	_	_	_	_	_	_	_
Intangibles		201	_	430	500	1 100	1 100	1 000	1 059	1 118
TOTAL CAPITAL EXPENDITURE - Asset class	2	49 526	36 796	8 255	67 874	99 543	99 543	124 099	125 107	133 474
	5							121111	120 107	
ASSET REGISTER SUMMARY - PPE (WDV)	9									
Infrastructure - Road transport Infrastructure - Electricity				4.000						
Infrastructure - Executiony Infrastructure - Water				4 028						1
Infrastructure - Sanitation										ĺ
Infrastructure - Samaron							- 00			1
Infrastructure - Otner		_	_	4 028				-	_	_
Community			-	99 417	_ [_				i -
Heritage assets				99417						
Investment properties		46 628	54 704	53 527	49 721	49 721	49 721	50 958	52 211	52 211
Other assets		-13 020	57,04	134 757	70 121	79 141	TV IEI	55 350	500	VE 211
Agricultural Assets		_	_	154757	_	_ }	_		_ [_
Biological assets				_	_ [_
Intangibles		236	454	453	500	500	500	527	555	555
TOTAL ASSET REGISTER SUMMARY - PPE (WD	5	46 864	55 158	292 190	50 221	50 221	50 221	51 485	52 767	52 767
EXPENDITURE OTHER ITEMS	1									
		04 220	700 700	22.626	22.467	22.467	22.407	20.000	40 277	40.007
Depreciation & asset impairment Repairs and Maintenance by Asset Class	,	24 338	30 327	33 638	33 467	33 467 35 680	33 467	38 200	40 377	42 637
	3	_	-	_ [31 860 12 650	35 680	35 680 17 550	29 366	31 098	32 840
Infrastructure - Road transport Infrastructure - Electricity		_		_ [12 650 400	17 550 900	17 550 900	13 204 419	13 983 444	14 767
Infrastructure - Electricity Infrastructure - Water			_ [_	400	300	900	419	444	469
Infrastructure - water Infrastructure - Sanitation	l	_		_		_		_		_
Infrastructure - Sankaron Infrastructure - Other	l	_		_	_	_ [_] [
Infrastructure	l				13 050	18 450	18 450	13 624	14 427	15 235
Community	l	_		_	6 500	6 500	6 500	6 812	7 214	7 618
Heritage assets				_	0 300	0 300	0 500	0 0 1 2	1 214	/ 018
Investment properties				_	_ [[-			_
Other assets	6, 7		_ [12 310	10 730	10 730	8 930	9 457	9 986
TOTAL EXPENDITURE OTHER ITEMS	J., ,	24 338	30 327	33 638	65 327	69 147	69 147	67 566	71 475	75 476
	\vdash									
Renewal of Existing Assets as % of total capex	l	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"				_		0.070				1
Renewal of Existing Assets as % of deprecn" R&M as a % of PPE Renewal and R&M as a % of PPE		0.0% 0.0%	0.0%	0.0%	9.7% 63.0%	10.9% 71.0%	10,9% 71.0%	7.1% 57.0%	6.2% 59.0%	5.6% 62.0%

EC121 Mbhashe - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Си	rrent Year 2014	¥15	1	edium Term R nditure Frame	
		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 dwelling Piped water inside yard (but not in dwelling)									VII.	
Using public tap (at least min.service level)	2			(S S						
Other water supply (at least min.service level)	4			MIR TES	11					
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	_	-
Using public tap (< min.service level)	3 4									
Otherwatersupply (< min.service level) Nowatersupply	"				- 9 14					
Below Minimum Service Level sub-total		-	_	_		_		-	-	-
Total number of households	5	-	-	-	-	-		-	-	-
Sanitation/sewerage:								}		Į
Flush toilet (connected to sew erage)									H 24.0 H	
Flush toilet (with septic tank)										
Chemical toilet				A by m					10 V	
Pit toilet (ventilated) Other toilet provisions (> min.service level)		1.1		LIPTY I						
Minimum Service Level and Above sub-total					_		_	_	_	_
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions				7						
Below Minimum Service Level sub-total Total number of households	5	-				-		-	-	
	"	Э.	_	-		_	_	_	-	_
Energy: Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total			_	_		-	_	_	-	
Electricity (< min.service level)								Water Cl	V - 100	
Electricity - prepaid (< min. service level)						1.1. 00		100		
Other energy sources Below Minimum Service Level sub-total										
Total number of households	5	-		-		-		-	-	
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total				-	-	-	-	_	_	
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump Other rubbish disposal										97 = N
No rubbish disposal										
Below Minimum Service Level sub-total		-	_	-	-	-	_	-	-	_
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)	Ш									
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household p Refuse (removed at least once a week)	er mo	nth)								
	\vdash							_		
Cost of Free Basic Services provided (R'000) Water (6 kilolitres per household per month)	8									
Sanitation (free sanitation service)	Ш									
Electricity/other energy (50kw h per household p	er mo	nth)								
Refuse (removed once a week)	1.1									
Total cost of FBS provided (minimum social p	acka	-	-	-	-	-	_	-	-	-
Highest level of free service provided										
Property rates (R value threshold) Water (kilokitres per household per month)										
Sanitation (kilolitres per household per month)	Ш									
Sanitation (Rand per household per month)	Ш									
Electricity (kw h per household per month)	Ш									
Refuse (average litres per week)	Н									
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									-1 - 1	
Refuse										
Municipal Housing - rental rebates	6									
Housing - top structure subsidies	l ° l							- 9		
Other										
Other Total revenue cost of free services provided										

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

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

The Budget Steering Committee consists of all the EXCO members, Municipal Manager, Directors and senior officials of the municipality.

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

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

2.1.1 Budget Process Overview

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

Budget templates reflecting the actual figures, forecast expenditure for the year were distributed for population of the line item details, at meetings held between different directorates and the budget and treasury office. Directorates were also given guidelines funding as well as the expenditure levels.

After all that, the budget was considered by the Budget Technical Team which consists of all directors, section heads of various departments, project managers and union representatives, where areas of possible cuts were assessed. The main objective of the Budget Task Team is to ensure that the budget is maintained within the affordability levels, taking the IDP deliverables into account and inputs from the consultation process.

The Mayor tabled in Council the required the IDP and budget time schedule on the 27th August 2014. Key dates applicable to the process were:

SCHEDULE OF MEETINGS FOR IDP AND BUDGET PROCESS

	JULY-PRE-PLAN	NING PHASE		
ITEM. NO.	ACTIVITIES	NATURE OF THE MEETING	DATE	RESPONSIBLE PERSON
1.	Provincial IDP Assessment	Assessments	07/07- 11/07/2014	KPA Champs
	AUGUST-PLANI	NING PHASE		
ITEM. NO.	ACTIVITIES	NATURE OF THE MEETING	DATE	RESPONSIBLE PERSON
1.	Process Plan	IDP/Budget/PMS Steering Committee	14/08/2014	Steering Committee
2.	ADM	IGR Forum	18/08/2014	Strategic
3.	ADM	District Planning Coordinating Forum	19/08/2014	IDP Practitioners
4.	Adoption of the IDP/Budget Process Plan	Council Meeting	27/08/2014	Mayor
5.	Preparation for Ward Base Plans	IDP/Budget/PMS Steering Committee	28/08/2014	MM
	SEPTEMBER-PLA	NNING PHASE		
ITEM. NO.	ACTIVITIES	NATURE OF THE MEETING	DATE	
1.	Process Plan to be Advertised and submitted to ADM/MEC & relevant offices	None	02/09/2014	Strategic
2.	Ward Base Plans	Consultations, Imbizo's	01/09 – 30/09/2014	Steering Committee, Mayor

3.	Presentation of the process plan and to get status quo of projects implemented by sector departments	IGR	09/09/14	MM
4.	ADM	IDP Budget Rep Forum	18/09/2014	Mayor, IDP Practitioners
5.	Presentation of the process plan and Performance reporting	IDP/Budget Rep Forum	23/09/2014	Mayor
	OCTOBER-ANA	LYSIS PHASE		
ITEM. NO	. ACTIVITIES	NATURE OF THE MEETING	DATE	
1.	Presentation Ward Base Plan, Situational Analysis	IDP/Budget/PMS Steering Committee	08/10/2014	MM
2.	PMS Quarterly Reports	Cluster Meetings	13 - 14/10/2014	MM
3.	 Presentation of budget statement-quarterly report. Conclude first draft budget to confirm priorities and identify other financial & non-financial budget parameters including government allocations. 	Budget Steering Committee	20/10/2014	Mayor
5.	ADM	District Planning Coordinating Forum IGR	30/10/2014	IDP Practitioners
	NOVEMBER-ANA	ALYSIS PHASE		
ITEM. NO	. ACTIVITIES	NATURE OF THE MEETING	DATE	

1.	Presentation of the	IDP Steering	06/11/2014	MM
	Situational Analysis to the	Committee	00/11/2014	
	steering committee,	meeting		
	Presentation of Municipal	meeting		
	Priorities from Ward level			
	Friorities from Ward level			
2.	ADM	IDP/ Budget Rep	20/11/2014	Mayor, IDP
		Forum		Practitioners
3.	Presentation of situational	IGR Forum	21/11/2014	MM
	analysis and Ward priorities			
	to IGR Forum			
		100/0 1	27/11/2011	
4.	Presentation of the	IDP/Budget Rep	25/11/2014	Mayor
	situational analysis and	Forum		
	ward priorities			
	DECEMBER-STRA	TEGIES PHASE		
ITEM. NO.	ACTIVITIES	NATURE OF THE	DATE	
		MEETING		
1.	Presentation of draft	IDP/Budget	08/12/2014	MM
	objectives, strategies and	Steering		
	programs	Committee		
	JANUARY-STRAT	EGIES PHASE		
ITEM. NO.	ACTIVITIES	NATURE OF THE	DATE	
		MEETING		
1.	PMS Quarterly Reports	Meetings	12-13/01/2015	MM
3.	Refinement of Strategies,	IDP Steering	15/01/2015	MM
	Objectives and Programs	Committee	25,02,2025	
	- Spectives and Freguenis			
4.	Consider audit	Budget steering	26/01/2015	Mayor
	report on financial	Committee		
	statements &			
	prepare action and			
	identify areas that need to be funded.			
	Presentation of			: = :
	SALGA upper limits.			
	FEBRUARY-STRAT	TEGIES PHASE		

ITEM. NO.	ACTIVITIES	NATURE OF THE MEETING	DATE	
1.	Final presentations for Strategic Planning	IDP/Budget/PMS Steering Committee	09/02/2015	MM
2.	Reviewal of the strategies and objectives, setting up new objectives and strategies based on new priorities	Strategic Sessions	10/02 – 12/02/2015	MM
3.	ADM	District Planning Coordinating Forum	26/02/2015	IDP Practitioners
	MARCH-PROJ	ECTS PHASE		
ITEM. NO.	ACTIVITIES	NATURE OF THE MEETING	DATE	
1.	Alignment of Strategies, Objectives to project priorities	IDP/Budget/PMS Steering Committee	03/03/2015	MM
_	ADM	IGR Forum	09/03/2015	Strategic
2.	Presentation of project plans from Sector Departments	Clusters	12/03/2015	KPA Champs
3.	Presentation of project plans from Sector Departments	IGR Forum	13/03/2015	MM
4.	Presentation of draft revised IDP with broad budget per cluster, draft project lists and revised sector plan	IDP/Budget/PMS Rep Forum	17/03/2015	MM
5.	ADM	IDP/ Budget Rep Forum	18/03/2015	Mayor, IDP Practitioners
7.	Presentation and approval of the draft Budget/IDP/SDBIP, Annual and	Council Meeting	25/03/2015	Mayor

	Oversight Reports to and by Council			
8.	Advertising of the Draft IDP and Budget, calling for public comments	None	26 /03/2015	Strategic
9.	Public Comments Phase Presentations of the IDP and Budget to the communities	IDP/Budget Roadshows	30/03/2015 -	Mayor
10.	Submit draft IDP/SDBIP & Budget to MEC /Treasury/ ADM and any other relevant office	None	31/03/2015	Strategic
	APRIL-APPROV	VAL PHASE		
ITEM. NO.	ACTIVITIES	NATURE OF THE MEETING	DATE	
1.	Public Comments Phase presentation of the IDP to the communities	IDP/Budget Roadshows	30/03 – 15/04/2015	Mayor
2.	PMS Quarterly Reports	Cluster Meetings	16 -17/04/2015	Cluster Champs
3.	Consider inputs from Roadshows for IDP	IDP/Budget/PMS Steering Committee	20/04/2015	ММ
4.	ADM	District Planning Coordination Forum	28/04/2015	IDP Practitioners
	MAY-APPROV	/AL PHASE		
ITEM. NO.	ACTIVITIES	NATURE OF THE MEETING	DATE	
1.	Presentation of final Draft IDP and Budget	IDP Steering Committee	05/05/2015	ММ

		Meeting		
2.	Presentation of final Draft IDP and Budget	IGR Forum	06/05/2015	MM
3.	Presentation of inputs and action plan from Roadshows & IGR	Clusters	07/05/2015	KPA Champs
5.	ADM	IGR Forum	08/05/2015	Strategic
6.	Presentation of the final draft IDP/Budget to rep forum	IDP/Budget/PMS Rep Forum	13/05/2015	ММ
7	ADM	IDP/ Budget Rep Forum	21/05/2015	Mayor, IDP Practitioners
8.	Approval of Final Draft IDP and Budget and SDBIP	Council Meeting	27/05/2015	Mayor
	JUNE-APPROV	/AL PHASE		
ITEM. NO.	ACTIVITIES	NATURE OF THE MEETING	DATE	
1.	Submission of the Final IDP/SDBIP to MEC and other relevant departments	None	01/06/2015	MM
2.	Public notice on the adoption of the IDP/Budget/SDBIP	None	09/06/2015	MM
3.	Signing of MM and Section 56 Managers Performance Agreements no later than 14 days after approval	None	15/06/2015	MM, Mayor
4.	ADM	District Coordination Planning Forum	25/06/2015	IDP Practitioners
5.	SDBIP submitted to Provincial Treasury & MEC for COGTA, AG & ADM	None	30/06/2015	ММ

2.1.2 IDP and Service Delivery and Budget Implementation Plan

Mbhashe municipal IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

The IDP has been taken into a business and financial planning process leading up to the 2015/16 MTREF, based on the approved 2014/15 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2015/16 MTREF, each department had to review the planning process, including the setting of priorities and targets after reviewing the mid-year performance against the 2014/15 Departmental Service Delivery and Budget Implementation Plan. Planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2015/16 MTREF, the following key factors and planning strategies were undertaken to ensure affordability and financial sustainability:

- Policy priorities and strategic objectives
- Back to Basic approach
- Outcomes 9 of the NDP
- Asset management
- Economic situation (i.e inflation rate and debt)
- Performance trends
- The approved 2014/15, adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

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

2.1.4 Community Consultation

The draft 2015/16 MTREF as tabled before Council on 30 March 2015 for community consultation was published on the newspaper, and hard copies were made available at all the unit offices and libraries.

All documents in the appropriate format (electronic and printed) were provided to National Treasury and provincial treasury, and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Ward Councillors Ward Committees were utilised to facilitate the community consultation process. The applicable dates and venues were published in the local newspapers (from 01/04/2015 to 15/04/2015). The consultation processes, including the specific targeting of ratepayer associations, sessions were scheduled with organised business. Other stakeholders involved in the consultation included churches, non-governmental institutions and community-based organisations.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant considered as part of the finalisation of the 2015/16 MTREF. Feedback and responses to the submissions received are available on request.

2.2 Overview of alignment of annual budget with IDP

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

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

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

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

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

The review of the IDP focuses of the infrastructure backlog of the whole Mbhashe area and also the prioritised as identified by the communities in all wards. The budget has been prepared in accordance with the IDP focusing on five national key performance areas, which are:

- Municipal transformation and development
- Service delivery and infrastructure development
- Local economic development
- Financial sustainability and viability
- Good governance and public participation

The abovementioned strategic focus areas informed the preparation of the budget and SDBIP with measurable performance indicators and targets.

After the tabling of the draft budget, a series of meetings was held throughout the municipal area to consult with the public representatives, civil society, business, labour and other government departments on how the budget addresses the IDP priorities and objectives. The feedback flowing from these meetings was referred to a management and EXCO to find a way of attending to all the issues. Some has financial implications and some not.

The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources through its budget and speed up service delivery.

IDP is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality. The municipality has also aligned its budget and IDP in line with the National, provincial and district.

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

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

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national, provincial and district priorities.

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

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of this IDP and budget with the aim of improving.

The 2015/16 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 17 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

EC121 Mbhashe - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goai	Goai Code	Ref	2011/12	2012/13	2013/14	Curr	en1 Year 20	014/15		edium Term F nditure Frame	
				Audited	Audited	Audited	Original	Adjusted	Fuii Year	Budget Year	Budget Year	Budget Year
R thousand				Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
KPA 1:- Municipal Transformation and organisational Development				71-71	265	17	375	375	375	100	105	111
KPA 2 :- Basic Service Delivery and Infrastructure				57 195	45 990	46 885	62 662	69 914	69 914	121 192	127 523	136 065
KPA 3 :- Local Economic Development				184		1 116	112	7 626	7 626	1 490	1 112	1 175
KPA 4: - Financial Viability				117 313	131 314	149 466	174 297	175 397	175 397	234 333	236 005	231 544
KPA 5 :- Good Governance and Public Participation							10 543	10 543	10 543	11 047	11 552	12 065
Aliocations to other priorities			2						4	1 - 7	Jane I	
Total Revenue (excluding capital transfers and contributions)		Γ'''	1	174 692	177 568	197 484	247 989	263 855	263 855	368 161	376 297	380 959

Table 18 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

EC121 Mbhashe - Supporting Table SA5 Reconciliation of iDP strategic objectives and budget (operating expenditure)

Strategic Objective		Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	}		IVGI	Audited	Audited	Audited	Originai	Adjusted	Fuli Year	Budget Year	Budget Year	Budget Year
R thousand				Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
KPA 1:- Municipal Transformation and organisational Development				12 030	12 189	14 064	14 378	21 072	21 072	19 995	20 970	22 144
KPA 2 :- Basic Service Delivery and Infrastructure				32 807	38 729	42 925	112 937	98 216	98 216	126 036	133 410	140 901
KPA 3 :- Local Economic Development				10 031	7 768	13 450	9 592	29 765	29 765	35 884	37 788	39 911
KPA 4: - Financial Viability				55 629	25 457	26 293	34 685	34 635	34 635	29 417	31 101	32 848
KPA 5 :- Good Governance and Public Participation				28 157	57 218	59 540	43 002	43 675	43 675	55 138	58 410	61 703
Allocations to other priorities												
Total Expenditure			1	138 654	141 363	156 273	214 593	227 363	227 363	266 470	281 679	297 507

Table 19 MBRR Table SA7 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

EC121 Mbhashe - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective		Goal Code		2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Driginal	Adjusted	Fuli Year	Budget Year	Budget Year	Budget Yea
R thousand				Outcome	Dutcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
KPA 1:- Municipal Transformation and organisational Development		A		687	64	942	2 005	1 900	1 900	2 250	2 277	2 404
KPA 2 :- Basic Service Delivery and Infrastructure		В		48 392	37 572	40 533	64 626	93 805	93 805	119 530	122 574	130 799
KPA 3 :- Local Economic Development		С		395	395	-	40	1 885	1 885	1 719	200	212
KPA 4: - Financial Viability		D		51	222	83	253	903	903	400	56	59
KPA 5 :- Good Governance and Public Participation		Е		-	-	556	950	1 050	1 050	200	_	_
		F										
		G										
		Н										
		1										
		J		_								
		К										
		L								- 3		
		M										
		N										
		0										
		Р										
Allocations to other priorities			3									
Total Capital Expenditure			1	49 526	38 254	42 114	67 874	99 543	99 543	124 099	125 107	133 474

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Performance Management, the municipality has to develop and implement a performance management system of which system must be constantly refined as the integrated planning process unfolds.

The Municipality intends to monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance and cascade it downwards to all levels. This will be done by appointing a service provider to assist in this process.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. This area needs to be strengthened in order to improve service delivery.

The following table sets out the municipalities main performance objectives and benchmarks for the 2015/16 MTREF.

Table 20 MBRR Table SA8 - Performance indicators and benchmarks

Ligardly Ratio Montality Assert Control Liabilities 1.6 3.8 3.5 1.7 1.7 1.7 - 1.6 1.5	EC121 Mbhashe - Supporting Table Sa	A8 Performance indicators and ber	chmarks									
Author	Description of financial indicates	Pasta et et et	2011/12	2012/13	2013/14	Current Year 2014/15						
Control Charles	Description of Intencial Indicator	pasis of calculation										
Cupied Cologosis Depositing Expenditus Chapter Cologosis Deposition Chapter Cologosis D	Borrowing Management											
Expenditure	Credit Raling		110									
December Control capital expending Control capital Control capital expending Control capital C	Capital Charges to Operating Expenditure		0.1%	0.4%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital Gastring	Capital Charges to Own Revenue		0.6%	5.1%	1,1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Course C	Borrowed funding of 'own' capital expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Blazaria S	Safety of Capital											
Current Rate Curr			0.0%	0.0%	0,0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Ratio Base Marketon Age and debtors												
Logisticity Dashbuton Losses (2) Worker Dishbuton Losses (3) Worker Dishbuton Losses (4) Worker Dishbuton Losses (6) Total Volume Constituting Dishbuton Losses (7) Worker Dishbuton Losses (8) Worker D		Current assets less debtors > 90					1			1		1.9 1.9
Revenue Law 18 Annual Debters Collection Falls Play more Law 17 Min Receiptifulas 12 Min Receipt												
Annual Débers Collection Balle Playment Last 12 Mars Receiptaff.ast 12 Mars Billing Current Débers Collection Rate (Cash) Tool Cost Collection Rat		Monetary Assets/Current Liabilities	1.6	3.8	3.5	1.7	1.7	1.7	-	1.6	1.6	1,6
Exercise Section Clash		L 40 516 - D 40 546		70.00								
Interciptor	Level %)	1										
Constanting Diablers in Reviewed Total Costanting Diablers in Annual Reviewed A 5% A			76.0%	44.0%	117.8%	312.9%	328.1%	328.1%	0.0%	100.0%	100.0%	100.0%
Longstanding Debtors 24 Miss Recovered Debtors 25 Miss Recovered Debtors 24 Miss Recovered 24 Miss Recovered Debtors 24 Miss Recovered 24 Miss Rec	1	1	4.5%	0.9%	2.5%	3.8%	3.8%	3.8%	0.0%	2.9%	3.1%	3 3%
Creditors Wanagement Creditors System Efficiency	Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total									S-1	
Creditors System Efficiency Section of Creditors Paid (Whin Terms (with) MFMA's 65(w) 39.4% 7.2% 22.5% -81.2% -44.4% -44.4% 0.0% 3935.4% -204.5% -58.6%	Creditore Management	Debibrs > 12 Months Old										
Creditors to Cash and Investments			= 2. 9					-	100			
Total Volume Losses (kW) Total Cost of Losses (Rand 1000) Wolume junits purchased and generated less units sold/junits purchased and generated Total Volume Losses (R1) Total Cost of Losses (R2) Total Cost of Losses (R3) Total Cost of Losses (R4) Total Cost Cost of Losses (R4) Total Cost Cost Cost Cost Cost Cost Cost Cost	Creditors to Cash and Investments	(WIGHT WILLWY 2 COS(6))	39.4%	7.2%	22.5%	-81 2%	-44 4%	-44.4%	0.0%	3935.4%	-204.5%	-58.8%
Total Cost of Losses (Rand 1000) % Volume Junits purchased and generated less units solid/units solid/units purchased and generated less units solid/units so	Other Indicators								W			
Electricity Distribution Losses (2) % Volume junits purchased and generated less units sold/junits purchased and ge		Total Volume Losses (kW)		- 20				FIR				
Water Distribution Losses (2) Total Cost of Losses (Rand 1000) Water Distribution Losses (2) Total Cost of Losses (Rand 1000) Wolume Losses (k1) Total Cost of Losses (Rand 1000) Wolume Losses (k1) Total Cost of Losses (Rand 1000) Wolume Losses (k1) Total Cost of Losses (Rand 1000) Wolume Losses (k1) Total Cost of Losses (Rand 1000) Wolume Losses (k1) Total Cost of Losses (Rand 1000) Wolume Losses (k1) Total Cost of Losses (Rand 1000) Wolume Losses (k1) Wolume Losses (k1) Total Cost of Losses (Rand 1000) Wolume Losses (k1) Wolume Losses (k1) Wolume Losses (k1) Total Cost of Losses (Rand 1000) Wolume Losses (k1) Wolume Losses	Florida Distriction I access (D)	Total Cost of Losses (Rand '000)										
Debt coverage Purchased and generated Total Volume Losses (k1) Total Cost of Losses Rand '000 Water Distribution Losses (2) Volume (units purchased and generated less units sold/funits purchased and generated less units sold/funits purchased and generated Sold Sol	Electricity Distribution Losses (2)	% Volume junits purchased and										
Total Volume Losses (k1) Total Cost of Losses (k1) T		generated less units sold)/units										
Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold/funits and g		purchased and generated										
Water Distribution Losses (2) % Volume (units purchased and generated less units sold/funits purchased and generated less units sold/funits purchased and generated 30.6% 24.8% 24.5% 36.3% 35.2% 35.2% 0.0% 27.2% 28.5% 30.5%		Total Volume Losses (k?)					15, 5					
## Volume (units purchased and generaled less units sold/units purchased and generaled less units sold/units purchased and generaled 30.6% 24.8% 24.5% 36.3% 35.2% 35.2% 0.0% 27.2% 28.5% 30.5% 24.8% 24.8% 24.8% 24.5% 36.3% 35.2% 35.2% 0.0% 27.2% 28.5% 30.5% 30.5% 35.2% 3		Total Cost of Losses (Rand '000)										
Employee costs Empl	Water Distribution Losses (2)	% Volume (units purchased and								TO THE		
Employee costs Empl												- 1
Remuneration Total remuneration/(Total Revenue - capital reviews) 0.0% 0.0% 0.0% 0.0% 46.7% 45.5% 45.5% 45.5% 35.5% 37.7% 40.2% 40	Employee costs	Employee costs/(Total Revenue - capital	30.6%	24.8%	24.5%	36.3%	35.2%	35.2%	0.0%	27.2%	28.5%	30.5%
Repairs & Maintenance R&M/(Total Revenue excluding capital revenue) 10.0% 0.0% 0.0% 16.4% 18.2% 18.2% 18.2% 10.0% 10.5% 11.2% 11.2%	Remuneration	Total remuneration/(Total Revenue -	0.0%	0.0%	0.0%	46.7%	45.5%	45.5%		35.9%	37.7%	40.2%
Finance charges & Depreciation FC&D/(Total Revenue - capital revenue) 19.5% 20.7% 21.7% 17.2% 17.0% 17.0% 0.0% 12.9% 13.6% 14.6%	Repairs & Maintenance	R&M/(Total Revenue excluding capital	0.0%	0.0%	0.0%	16.4%	18.2%	18.2%		10.0%	10.5%	11.2%
i. Debt coverage (Total Operating Revenue - Operating Grants)/Debt service payments due within francial year of the folial outstanding service debtors/annual 67.2% 21.2% 65.5% 100.5% 95.4% 95.4% 0.0% 113.5% 115.5% 114.5% revenue revenue received for services (Available cash + Investments)/monthly 4.0 10.4 6.4 (3.2) (5.7) (5.7) - 0.1 (1.1) (3.5)	Finance charges & Depreciation		19.5%	20.7%	21.7%	17.2%	17.0%	17.0%	0.0%	12.9%	13.6%	14.6%
Grants Debt service pay ments due Within financial year)	IDP regulation financial viability indicators											ļ
ii .O/S Service Debtors to Revenue	i. Debt cov erage	Grants)/Debt service payments due	3.3	1.9	3.5	5.5	55	5.5	-	10.6	10.2	10.4
iii. Cost coverage (Available cash + Investments)/monthly 4.0 10.4 6.4 (3.2) (5.7) (5.7) - 0.1 (1.1) (3.5)	ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual	67.2%	21.2%	65.5%	100.5%	95.4%	95.4%	0.0%	113.5%	115.5%	114.5%
fixed operational expenditure	iii. Cost cov erage	(Available cash + Investments)/monthly	4.0	10.4	6.4	(3.2)	(5.7)	(5.7)	-	0.1	(1.1)	(3.5)

2.4 Overview of budget related-policies

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

- Credit control and debt collection policy
- Supply Chain Management policy
- Asset management policy
- Budget policy
- Virement policy
- Banking policy
- Investment policy
- Tariff policy
- · Property rates policy
- Payment policy
- Indigent support policy
- Petty cash policy

2.5 Overview of budget assumptions

2.5.1 External factors

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

2.5.2 General inflation outlook and its impact on the municipal activities

The following are the key factors that have been taken into consideration in the compilation of the 2015/16 MTREF:

- National Government economic targets;
- NDP targets and alignment;
- The general inflationary outlook and the impact on the municipality's residents and businesses;
- The impact of municipal cost drivers;
- The impact of tariffs;
- The increase in the cost of remuneration. The wage agreement SALGBC concluded with the municipal workers unions.
- Infrastructure backlogs

2.5.3 Collection rate for revenue services

The base assumption is that tariff for property rates will not increase as the municipality is currently doing valuation. The collection rate on arrear debt is very high and consumers are not paying. The municipality only collect rates and refuse.

2.5.4 Impact of national, provincial and local policies

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

- Creating jobs;
- Enhancing education and skill development;
- Infrastructure development
- Rural development and agriculture; and
- Fighting crime and corruption.

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

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

The municipality has been underspending in past two years resulting in roll overs of the conditional grants. The cash flow projection for this 2015/16 has been completed in the budget.

2.6 Overview of budget funding

2.6.1 Cash Flow Management

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

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from ratepayers and other to be provide for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue.

Cash Backed Reserves/Accumulated Surplus Reconciliation

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

greater than funds available or to be collected). It is also important to analyse trends to understand the consequences.

2.6.2 Funding compliance measurement

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

2.6.2.1 Cash/cash equivalent position

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

2.7 Expenditure on grants and reconciliations of unspent funds

Table 21 MBRR SA19 - Expenditure on transfers and grant programmes

Description	Ref	2011/12	2012/13	2013/14	Cur	rent Year 2014	/15		edium Term R nditure Frame	
R thousand	Ì	Audited	Audited	Audited	Originai	Adjusted	Fuii Year	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
EXPENDITURE:	77								_	
Operating expend)ture of Transfers and Grants										
National Government:		-	-	-	168 563	167 620	167 620	227 575	228 045	223 020
Local Government Equitable Share	ı				162 715	162 715	162 715	220 782	222 126	216 760
Finance Management					1 600	1 600	1 600	1 600	1 625	1 700
Municipal Systems Improvement		100			934	934	934	930	957	1 033
EPWP Incentive					1 153	1 153	1 153	1 052		
Other transfers/grants [insert description]					2 161	1 218	1 218	3 211	3 337	3 52
Provincial Government:	Ī	_			762	762	762	300	300	300
Sport and Recreation	ŀ	12 1 27			350	350	350	300	300	300
					300	300	300	-	-	-
LED Assistance	1				112	112	112			
District Municipality:	ı	_	_	_	_	_	_	-	_	_
[insert description]				=						
Other grant providers:	İ	_	_	_	-	-	_	-	_	-
[insert description]			h vi							
Total operating expenditure of Transfers and Gr	ant	-	-	-	169 325	168 382	168 382	227 875	228 345	223 320
Capital expenditure of Transfers and Grants										
National Government:	- [-	_	_	53 866	73 977	73 977	73 122	80 211	88 342
Municipal Infrastructure Grant (MIG)	İ				51 866	70 977	70 977	53 122	55 211	58 34
ELECTRIFICATION					2 000	3 000	3 000	20 000	25 000	30 000
Provincial Government:	ı	_	_		_	_	_	_		_
Other capital transfers/grants [insert description]								_	-	_
District Municipality:		-	_		-	-	-	-	_	-
[insert description]						_ 11- 1		4		
Other grant providers:			-	_	-	_		-	-	-
[insert description]		-						- Wall		
Total capital expenditure of Transfers and Grant	s	-	-	-	53 866	73 977	73 977	73 122	80 211	88 342
TOTAL EXPENDITURE OF TRANSFERS AND GR	AN	-	-	-	223 191	242 359	242 359	300 997	308 556	311 662

2.8 Councillor and employee benefits

Table 22 MBRR SA22 - Summary of councillor and staff benefits

EC121 Mbhashe - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Cui	rrent Year 2014	/15		edium Term R nditure Frame	
R thousand	11	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
K ulousanu		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
C	[1]	Α	В	С	D	E	F	G	Н	I
Councillors (Political Office Bearers plus Oth Basic Salaries and Wages	<u>er)</u>				19 907	19 907	40.007	04.055	00 500	
Pension and UlF Contributions					19 907		19 907	21 255	22 509	23 770
Medical Aid Contributions	1 1					1	-			
Motor Vehicle Allowance						_			- T-	
Celiphone Allow ance				1000	226	226	226			
Housing Allow ances					LLO	220	220			
Other benefits and allow ances								4 330	4 586	4 843
Sub Total - Councillors			-	_	20 133	20 133	20 133	25 586	27 095	28 612
% increase	4		_	_	_	-	_	27.1%	5.9%	5.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages					46 905	45 664	45 664	7 393	7 829	0.000
Pension and UIF Contributions					7 718	7 718	7 718	7 393	1 029	8 268
Medical Aid Contributions					4 403	4 403	4 403		YOU KIND	
Overtime					726	726	726			
Performance Bonus					4 820	4 820	4 820	739	783	827
Motor Vehicle Allowance	3			51	1 021	1 021	1 021	133	763	021
Cellphone Allow ance	3				1 375	1 375	1 375			
Housing Allow ances	3				554	554	554			
Other benefits and allow ances	3				1 864	1 864	1 864	100		
Payments in lieu of leave					753	753	753	200		
Long service awards			-		346	346	346			
Post-retirement benefit obligations	6					-	_			
Sub Total - Senior Managers of Municipality		-	-	-	70 485	69 244	69 244	8 133	8 612	9 095
% increase	4		-	-	-	(1.8%)	-	(88.3%)	5.9%	5.6%
Other Municipal Staff			_							
Basic Salaries and Wages								47 073	48 862	51 211
Pension and UIF Contributions				To T				5 328	5 701	6 101
Medical Aid Contributions		100						8 923	9 547	10 216
Overtime				= ' =				777	831	889
Performance Bonus								4 418	4 735	5 078
Motor Vehicle Allowance	3					5.1		1 093	1 169	1 251
Celiphone Allow ance	3							1 471	1 574	1 685
Housing Allow ances	3							1 748	1 870	2 001
Other benefits and allowances	3				7 -			212	227	243
Payments in lieu of leave								806	862	922
Long service awards	,							370	396	424
Post-retirement benefit obligations Sub Total - Other Municipal Staff	6							46.674	45 444	
% increase	4	-	-	-	-	-	-	72 219	75 777 4.9%	80 020
	"									5.6%
Total Parent Municipality		- `	-	-	90 617	89 376	89 376	105 937	111 484	117 727

Table 23 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

EC121 Mbhashe - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disciosure of Salaries, Allowances & Benefits 1.	Ref		Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Totai Package
Rand per annum		No.		1.				2.
Councillors	3							
Speaker	4	110	620 877		153 029			773 906
Chief Whip			247 336		71 778			319 114
Executive Mayor			785 895	TINE TO	201 087			986 982
Deputy Executive Mayor								_
Executive Committee			3 230 785		905 241			4 136 026
Total for all other councillors			16 370 317		2 999 266			19 369 583
Total Counciliors	8	-	21 255 209	-	4 330 401			25 585 611
Senior Managers of the Municipality	5							
Municipal Manager (MM)	1		1 160 195			116 020		1 276 215
Chief Finance Officer	1		1 038 842			103 884		1 142 726
Senior Manager: Corporate Services			1 038 842			103 884		1 142 726
Senior Manager: Planning and Development			1 038 842	CO,		103 884		1 142 726
Senior Manager: Infrastructure Services			1 038 842			103 884		1 142 726
Senior Manager: Community Services			1 038 842			103 884		1 142 726
List of each offical with packages >= senior manager								
		1						-
								_
								-
								_
				f = O(1)		Awar, Tall		_
			- 10					-
								-
								_
Total Senior Managers of the Municipality	8,10	_	6 354 406		_	635 441		- 6 989 846

2.9 Monthly targets for revenue, expenditure and cash flow

EC121 Mbhashe - Supporting Table SA25 Budgeted monthly revenue and expenditure

t. t. t. t. 1. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	October 96 496 67 67 67 67 67 67 67 67 67 67 67 67 67	November Dec. 496	Budget Year 2015/16 December January 496 496 67 67 67 67 67 67 67 67 67	9 2 2 9 9 7 1		March 496 67 67 67 67 	April 496	May 496 67	June 496	Budget Year 2015/16 5 957		Expenditure Budget Year +2 2017/18
1017 August Sept.	00ctober	Oe	e l	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		March 496 496 7 67 67 67 67 67 146 146 146 146 192 392 912	April 496 67 67 500 500 146 67 146	May 496 67	g			3udget Year +2 2017/18
Penalities & collection charges 496	496 			496 	496 67 - 67 - 67 	496 67 - 67 - 67 	496 	496	496	5 957	6 308	
s - electricity revenue	67 67 500 146 146 			67 67 67 600 600 146 146 146 146 177 187 187 187 187 187 187 187 187 187	67 67 67 67 67 67 67 67 67 67 67 67 67 6	67 67 67 67 67 67 67 67 67 67 67 67 67 6	67 67 67 67 67 69 69 69 69 69 69 69 69 69 69 69 69 69	29			ı	6 662
s - electricity revenue	67 - 67 500 146 - 146 			67 67 67 500 146 - 22 392 912 - 24 621	67 67 67 67 67 67 67 67 67 67 67 67 67 6	67 67 67 500 146 146 146 912	67 67 67 500 	29	1	1		
s - water revenue	67 67 500 500 146 			67 67 60 500 - - 146 - 22 392 912 - 24 621	67 67 67 67 67 67 67 67 67 67 67 67 67 6	67 67 67 500 500 146 146 912 912	67 67 500 	29	ı	ı	1	ı
s - sanitation revenue 5 - refuse revenue 67	67 67 67 500 500 146 			67 67 60 500 40 146 - 22 392 912 - 24 621	67 67 67 67 67 67 67 67 67 67 67 67 67 6	67 67 67 67 67 67 67 67 67 67 67 67 67 6	67 67 500 	- 29	ı	1	Ĩ	ł
s and equipment 67 67 67 67 68 68 69 69 69 69 69 69 69 69 69 69 69 69 69	67 667 500 146 146 146 1- 621 22			67 67 67 500 40 146 - 22 392 912 - 24 621	67 67 67 60 500 146 146 146 176 176 177 177 177 177 177 177 177 17	67 67 500 146 146 122 392 912	67 67 500 40 - 146	29	ı	ı	1	ı
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se and equipment 67 67 67 67 67 68 69 69 69 69 69 69 69 69 69 69 69 69 69	67 500 146 392 22 912 621 24			67 500 40 146 - 22 392 912 24 621	67 500 40 146 - 22 392 912	67 500 40 146 - 22 392 912	67 500 40 - 146	1	ı	ı	1	t
emils se finite and deblors ved - outstanding deblors ved - outstanding deblors - outs	500 40 146 22 392 22 			500 40 146 - 22 392 912 24 621	500 40 146 - 22 392 - 912 	500 40 146 - 22 392 912	500 40 - 146	29	29	807	849	968
red femits se mits se mits se in force operational debtors set of PPE xcituding capital transfers and cont 24 587 24 521 24 yupe ed costs to found in fees to fees set of PPE xcituding capital transfers and cont 24 587 24 621 24 yupe ed costs to fees to fees to fees asset impairment 3183 3183 3183 3183 in fees to fees to fees to fees and of PPE and of PPE and of PPE contained a feet contained feet contained feet and of PPE contained feet and of PPE contained feet contained fee	40 146 392 22 24			- 40 146 22 392 912 24 621	22 392 912	- 40 146 - 22 392 912	146	200	200	000 9	6 324	6 665
146 146	- 40 146 - 22 392 22 24			- 40 146 - 22 392 912 24 621	- 40 146 - 22 392 912 	- 40 146 - 22 392 912	146	1	1	1	1	1
emits ss mised operational ss of PPE conditions sal of PPE and of PPE and of PPE and of PPE standard conditions spans spans and of PPE and of PPE spans and of PPE and of	40 146 - 392 22 912 24			40 146 - 22 392 912 - - 24 621	40 146 22 392 912 -	40 146 - 22 392 912	146	1	ı	ı	1	1
sa of PPE vxcluding capital transfers and conf 24 587 24 621 24 vxcluding capital transfers and conf 24 587 24 621 24 Vype ecosis frouncillors sset impaiment asset impaiment asset impaiment asset impaiment and PPE ces ces ces ces ces ces ces ce	146 - 22 392 22 912 24			146 22 392 912 24 621	146 - 22 392 912 	146 - 22 392 912	146	40	40	483	511	540
Prised - operational 19 024 22 392 22 28	392 22 912			22 392 912 - - 24 621	22 392 912 -	22 392 912	1	146	146	1 753	1 856	1 960
sat of PPE	392 22 912 – 621 24		n med	22 392 912 - 24 621	22 392 912	22 392 912		ı	ı	1	1	1
sat of PPE	912 – 621 24		rial .	912 24 621	912 -	912	22 392	22 392	(14 654)	228 289	228 345	223 335
Sea of PPE	621 2			24 621	1 20 40		912	912	37 579	50 943	51 076	51 696
Yope and configuration of the costs Councilors Company of the costs Costs <td>621</td> <td></td> <td></td> <td>24 621</td> <td>24 504</td> <td>1</td> <td>1</td> <td>1</td> <td>1</td> <td>1</td> <td>1</td> <td>1</td>	621			24 621	24 504	1	1	1	1	1	1	1
Type 6 696 6 694			_	_	24 621	24 621	24 621	24 621	24 242	295 039	296 087	292 617
frouncilors frouncilors frouncilors frouncilors frouncilors frouncilors frouncilors frouncilors front												
If councillors 2 132 2 1	969	969 9	969 9	969 9	969 9	969 9	969 9	969 9	969 9	80 351	84 389	89 115
se set impairment 3183 3183 3183 3183 3183 3183 3183 318		2 132	2 132	2 132	2 132	2 132	2 132	2 132	2 132	25 586	27 095	28 612
sseset impairment 3 183 3 183 3 3 183 3 3 183 3 3 183 3 3 183 3 3 183 3 3 183 3 3 183 3 3 183 3		28	26	84	25	25	\$	28	26	1 010	1 346	1 418
rices		3 183	3 183	3 183	3 183	3 183	3 183	3 183	3 183	38 200	40 377	42 637
rices	1	1	1	1	1	1	1	ı	1	ı	1	1
rices – 2.237 2 2 116 7 7 112 7 112 7 112 7 112 7 112 7 112 7 112 7 112 7 112 7 112 112		1	1	1	1	1	1	ı	1	1	1	ı
rices – 116 ranks	2 237 2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	(22 366)	ı	ı	ı
Fanis reference of the control of th		116	116	116	116	116	116	116	(1 164)	ı	ı	ı
al of PPE		644	1 440	1	1 440	1 440		1 440	1 8	1 20	1 70	101 101
22 206 21 560 21 mised readily 6 094 6 094 6 094	711 / 711 /	7117	711	711 /	71.	7117	7111	7117	# I	526 121	7/4 07	C7/ CC
2 381 3 061 3 miced - readial 6 094 6 094 6		21 560	21 560	21 560	21 560	21 560	21 560	21 560	28 660	266 470	281 679	297 507
2 301 3 001 3 mised - ranital 6 004 6 604 6	964	3 064	2064	2 064	2 064	2 0e4	3 054	2 064	/4 4401	092 86	44 400	14 9001
		980 9	909	900	909	909	609	9009	6 094	73 122	80 211	88 342
	-			3			3		-	1 1	1	-
Contributed assets									1	1	1	1
Surplus/(Deficit) after capital transfers & 8 474 9 154 9 154		9 154	9 154	9 154	9 154	9 154	9 154	9 154	1 676	101 691	94 619	83 452
Attributable to minorities									ι	1	ı	ı
Share of surplus/ (deficit) of associate									1	1	1	1
Surplus/(Deficit) 1 8 474 9 154 9 154		9 154	9 154	9 154	9 154	9 154	9 154	9 154	1 676	101 691	94 619	83 452

EC121 Mbhashe - Supporting Table SA25 Budgeted monthly revenue and expenditure

														Madium Tarm	Madin Tarm Dates on Concentition	Evanalitura
Description	Ze e						Budget Year 2015/16	ar 2015/16							Framework	
R thousand	I	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	İ															
Property rates		496	496	496	496	496	496	496	496	496	496	496	496	2 957	908 9	6 662
Property rates - penatities & collection charges		ı	ı	ı	ı	ı	1	ı	ı	ı	ı	1	1	ı	ı	1
Service charges - electricity revenue		ı	ı	ı	1	ı	ı	1	ı	ı	1	1	ı	ı	ı	1
Service charges - water revenue	_	1	ı	ı	ı	ı	ı	ı	1	1	1	1	ı	ı	ı	1
Service charges - sanitation revenue		ı	1	1	1	ı	ı	1	1	ı	1	1	1	1	1	1
Service charges - refuse revenue	_	29	29	29	29	19	29	29	29	19	29	29	29	808	816	862
Service charges - other		1	ı	1	ı	1	1	1	1	1	1	1	1	1	1	1
Rental of facilities and equipment		29	29	49	29	29	29	29	29	29	19	29	29	807	849	968
Interest earned - ex ternal investments		200	200	200	200	200	200	200	200	200	200	200	200	9 000	6 324	9 9 9
Interest earned - outstanding debtors		1	ı	1	ı	•	1	ı	1	1	1	1	'	1	.1	t
Dividends received		ı	'	1	ı	1	1	1	1	ı	-	1	1	ı	1	1
Fines	_	40	40	40	40	40	40	40	40	40	40	40	40	483	511	240
Licences and permits		146	146	146	146	146	146	146	146	146	146	146	146	1 753	1 856	1 960
Agency services		1	ŧ	1	1	ı	1	1	ı	1	1	1	1	1	ı	1
Transfers recognised - operational		19 024	22 392	22 392	22 392	22 392	22 392	22 392	22 392	22 392	22 392	22 392	(14 654)		228 345	223 335
Other revenue		4 245	912	912	912	912		912	912	912	912	912	37.579	50 943	51 076	51 696
Gains on disposal of PPE		1	1	ŧ	1	1	1	1	1	1	1	1	1			} ।
Total Revenue (excluding capital transfers and con	l no	24 587	24 621	24 621	24 621	24 621	24 621	24 621	24 621	24 621	24 621	24 621	24 242	295 039	296 087	292 617
	_															
Experioritie by type		909 9	202 2	202 2	202 2	903.9	202.2	202 2	202 2	202 2	202.2	200 2	202 2	90 254	04 300	90
Domingrafier of councillons		0 000	0 000	0 000	0 030	0 090	0 000	0 000	0 030	0 000	0 030	0 030	0 030	00 33	94 363	69 115
Nemumeration of councillors		7 132	7 132	7517	7 132	751 7	761 7	7 132	2 132	751.7	2132	2132	2132	25 586	27 095	28 612
Deta impairment	_	5 6	,	400	5 6	5 6	4 6	5 6	8 8	8 6	4 6	40 6	4 6	0101	1340	1410
Lepreciation & asset impairment		3 183	2 183	3 183	2302	3 183	3 183	3 183	3 183	3 183	3 183	3 183	3 183	38 200	40 377	42 637
r marce charges		ı	ı	ı	ı	•	1	ı	1	1	1	1	ı	1	1	1
Bulk purchases		1	ı	1	ı	ı	1	1	ı		1	1	t	1	ı	ı
Outer marginals		1											1	1	ı	ı
Transfer and grants		1											ı	ı	ı	ı
Other ex Denditure		10 110	10 110	10 110	10 110	10 110	10 110	10 110	10 110	10 110	10 110	10 110	10 110	121 323 1	128 472	135 725
Loss on disposal of PPE		ı	1	1	1	1	1	1	1	1	1	1	ı	} ।	<u> </u>	1
Total Expenditure		22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 206	266 470	281 679	297 507
Surplus/(Deflcit)	+	2 381	2 415	2 415	2 415	2 415	2 415	2 415	2 415	2 415	2 415	2 415	2 036	28 569	14 408	(4 890)
Transfers recognised - capital		6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	73 122	80 211	88 342
Contributions recognised - capital													1	1	1	1
Contributed assets													1	1	1	I
Surplus/(Deficit) after capital transfers &		8 474	8 509	8 509	8 509	8 509	8 509	8 509	8 509	8 509	8 509	8 509	8 130	101 691	94 619	83 452
contributions																
Attributable to minorities													1 1	1 1	1 1	1 3
Share of surplus/ (deficit) of associate													1	1	ı	1
T	-	8 474	8 509	8 509	8 509	8 509	8 509	8 209	8 509	8 509	8 509	8 509	8 130	101 691	94 619	83 452
	-															

EC121 Mbhashe - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

														Madiness Torn	Description on the	Daren am al date a
Description	Ref						Budget Year 2015/16	ar 2015/16							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
Revenue by Vote Vote 1 - Executive and Council		921	106	126	924	921	921	921	921	921	921	921	991	11 047	11 559	12 NES
Vote 2 - Finance and Administration		19 579	19 579	19 579	19 579	19 579	19 579	19 579	19 579	19 579	19 579	19 579	19 579	234 943	236 651	232 225
Vote 3 - Pianning and Dev elopment		82	116		116	116	116	116	116	116	116		(263)	086	572	609
Vote 4 - Community and Social Services		33	33	33	88	39	39	39	33	39	39	93	39	473	483	8
Vote 5 - Housing		1	1	ı	1	1	1	1	1	1	i	1	1	ı	1	1
Vote 6 - Public Safety		203	203	203	203	203	203	203	203	203	203	203	203	2 440	2 584	2 7 2 8
Vote 7 - Enviromental Management	_	1	1	1	1	1	1	1	1	1	1	1	ı	1	1	1
Vote 8 - Solid Management		29	29	29	29	29	19	29	29	29	29	29	29	808	816	862
Vote 9 - Waste Water Management		7	7	7	7	7	7	7	2	7	7	7	7	87	92	76
Vote 10 - Road Transport		9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	117 385	123 548	131 869
Vote 11 - Electricity													1	1	1	'
Vote 12 - Other							1						1	1	1	1
Vote 13 - [NAME OF VOTE 13]								Ĭ			NI P		1	1	ı	1
Vole 14 - INAME OF VOTE 14[3				1	1	1	1
Vote 15 - [NAME OF VOTE 15]					Y								1	1	ı	ı
Total Revenue by Vote		30 680	30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 335	368 161	376 297	380 959
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		4 595	4 562	4 562	4 562	4 562	4 562	4 562	4 562	4 562	4 562	4 562	4 925	55 138	58 410	61 703
Vote 2 - Finance and Administration		4 498	3 881	3 881	3 881	3 881	3 881	3 881	3 881	3 881	3 881	3 881	10 666	53 972	56 579	59 759
Vote 3 - Planning and Dev elopment		1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	22 306	23 411	24 723
Vote 4 - Community and Social Services		899	899	899	899	899	899	899	899	899	899	899	899	8 018	8 487	8 969
Vote 5 - Housing		752	752	752	752	752	752	752	752	752	752	752	752	9 019	9 551	10 085
Vote 6 - Public Safety		1 923	1 945	1945	1945	1 945	1 945	1 945	1945	1 945	1 945	1 945	1 703	23 076	24 444	25 820
Vote 7 - Enviromental Management		145	145	145	145	145	145	145	145	145	145	145	145	1 737	1840	1 943
Vote 8 - Solid Management		1 737	1 737	1 737	1 737	1737	1 737	1 737	1 737	1737	1737	1 737	1 737	20 845	22 037	23 271
Vote 9 - Waste Water Management		114	114	114	114	114	114	114	114	114	114	114	114	1 373	1 454	1 536
Vote 10 - Road Transport		2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	2 677	5 677	2 677	2 677	68 128	72 153	76 199
Vote 11 - Electricity		238	238	238	238	238	238	238	238	238	238	238	238	2 857	2 995	3 163
Vote 12 - Other		1	1	1	t	1	1	ı	1	1	1	-	1	1	ı	1
Vole 13 - INAME OF VOTE 13		ŧ	1	1	I	ı	1	1	ı	1	1	ľ	1	1	ı	1
Vole 14 - INAME OF VOTE 14[ı	t	1	1	1	1	ı	1	1	t	1	1	1	1	ı
Vote 15 - [NAME OF VOTE 15]		-	_	1	1	•	1	t	1	1	1	1	1	ı	1	1
Total Expenditure by Vote		22 206	21 578	21 578	21 578	21 578	21 578	21 578	21 578	21 578	21 578	21 578	28 485	266 470	281 360	297 170
Surplus/(Deficit) before assoc.		8 474	9 137	9 137	9 137	9 137	9 137	9 137	9 137	9 137	9 137	9 137	1850	101 691	94 937	83 789
Tax ation													1	1	ı	1
Attributable to minorities													1	1	1	ı
Share of surplus/ (deficit) of associate													1	ı	1	1
Surpius/(Deficit)	-	8 474	9 137	9 137	9 137	9 137	9 137	0 137	0 117	0 137	0 137	0 427	4 050	404 604	74047	445 44

EC121 Mbhashe - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Participation Rad		_															:
March Marc		6						Budget Ye	ar 2015/16						Medium lerm	medium lerm kevenue and expenditure Framework	Expenditure
The development of the control of th	R thousand	_ =	, lu	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
Comparison	Revenue - Standard		70 499	20 499	20 409	20 499	20.499		20 499	20.400	20 499	20.400	20 400	20 400	245 000	248 203	244 200
research of the control of the contr	Executive and council	_	921	921	921	921	921		921	921	921	921	921	921	11 047	11 552	12 065
## Particle and Pa	Budget and treasury office		19 528	19 528	19 528	19 528	19 528	19 528	19 528	19 528	19 528	19 528	19 528		234 333	236 005	231 544
March contracted 243	Corporale services		51	51	51	51	51	51	51	51	51	51	51	51	610	645	681
and docali services 39 39 39 39 39 39 39 39 39 39 39 39 39	Community and public safety		243	243	243	243	243	243	243	243	243	243	243	243	2 913	3 067	3 237
Company	Community and social services		39	36	39	98	98	38	39	ස	99	38	36	39	473	483	909
de vericoment arav/cear 233 203	Sport and recreation	-	1	1	1	1	1	1	1	1	1	1	1	ı	1	1	1
development of services	Public safety		203	203	203	203	203	203	203	203	203	203	203	203	2 440	2 584	2 728
of environmental services 9 864 9 868 9 869 9	Housing		ŀ	ı	I	t	ı	ι	1	1	ı	1	1	1	ı	1	1
Second Control Contr	Health		ı	1	1	1	1	1	1	1	1	1	1	L	1	1	1
development 9782 1116 116 116 116 116 116 116 116 116 1	Economic and environmental services		9 864	9 898	9 898	9 898	9 898	9 898	9 898	9 898	868 6	9 898	9 898	9 519	118 365	124 120	132 473
total protection	Planning and dev elopment		82	116	116	116	116	116	116	116	116	116	116	(263)	086	572	604
The proposition The control of the control of the proposition The control of the proposition The control of the proposition	Road transport		9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	117 385	123 548	131 869
transgament	Environmental protection		ī	1	1	ı	t	1	1	1	•	1	1	1	1 ;	1	ı
Standard	Trading services		7.5	75	75	75	75	75	75	75	75	75	75	75	894	806	929
Standard	Electricity		1	ı	ı	ı	ı	ı	ı	ı	ı	1	ı	ı	ı	ı	I
Standard Standard	Water		ı	1	ı	ı	1	ı	1	ı	ı	1	ı	ı	ı	ı	ı
Standard	Waste water management		7	7	7	7	7	7	7	7	7	7	7	7	87	26	16
Standard moderated and council and articles and articles and articles and articles and articles and articles and articles and articles articles and articles articles and articles articles and articles	Waste management		29	29	29	29	29	29	29	29	29	29	29	29	808	816	862
Standard 30 680 30 715	Other		1	-	_	1	1	1	-	1	1	1	1	_	_	_	-
and and full council and decomment of the problem of the p	Total Revenue - Standard	E.	089 06	30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 335	368 161	376 297	380 959
and administration 8 982 8 363 <th>Expenditure - Standard</th> <th></th> <th>1</th> <th></th> <th></th> <th>I</th> <th></th> <th>2</th> <th></th> <th>y</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>8</th> <th></th>	Expenditure - Standard		1			I		2		y						8	
nd council 4 455 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4 442 4	Governance and administration		8 982	8 363	8 363	8 363	8 363	8 363	8 363	8 363	8 363	8 363	8 363	15 175	107 788	113 589	119 983
vicies 2 0.046 1 2.45 1	Executive and council		4 485	4 482	4 482	4 482	4 482	4 482	4 482	4 482	4 482	4 482	4 482	4 509	53 816	57 010	60 224
ran vices and social sarkings 2 046 1 4229 1 4239 1	Budget and treasury office		2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	29 417	31 101	32 848
mid public sariety 3 692 3 682 <th>Corporate services</th> <th></th> <th>2 046</th> <th>1 429</th> <th>8 215</th> <th>24 555</th> <th>25 478</th> <th>26 911</th>	Corporate services		2 046	1 429	1 429	1 429	1 429	1 429	1 429	1 429	1 429	1 429	1 429	8 215	24 555	25 478	26 911
Transparent services	Community and public safety		3 691	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 682	3 778	44 292	46 876	49 516
crossion 2 161 2 183	Community and social services		778	748	748	748	748	748	748	748	748	748	748	1 084	9 341	9 887	10 448
The continuation of the	Sport and recreation		1 9	1	1 0	1 5	1	1	1 5	1 5	1	1	1	1	1 6	1 5	1
development services 7 681 7 6	Public salety		191 7	2 183	2 183	2 183	275	2 183	2 183	2 183	752	2 183	2 183	1942	25 933	2/ 439	28 983
d environmental services 7 681	Figure		70,	70/	761	707	767	767	701	767	701	76/	767	70/	<u>n</u>	in in	0000
development 1859 1859 1869 1869 1869 1869 1869 1869 1869 186	Fronce is and environmental carries		7 681	7 681	7 581	7 681	7 681	7 681	7 681	7 581	7 681	7 681	7 681	7 681	92 171	97.403	102 864
ort fail probe from 145 677 5677 5677 5677 5677 5677 5677 567	Planning and day along ant		1 859	1 850	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	22 306	23 411	24 723
ces 1852 1852 1852 1852 1852 1852 1852 1852	Road transport		5 677	5 677	5 677	5 677	5 677	5 677	5 677	5 677	5 677	5 677	5 677	5 677	68 128	72 153	76 199
ces 1852 1852 1852 1852 1852 1852 1852 1855 1855	Environmental protection		145	145	145	145	145	145	145	145	145	145	145	145	1 737	1 840	1 943
rmanagement 114 <th< th=""><th>Trading services</th><th></th><th>1 852</th><th>1 219</th><th>23 492</th><th>24 807</th></th<>	Trading services		1 852	1 852	1 852	1 852	1 852	1 852	1 852	1 852	1 852	1 852	1 852	1 852	22 219	23 492	24 807
Transagement 114 114 114 114 114 114 114 114 114 11	Electricity		ı	ı	I	1	ı	1	1	1	1	1	1	ı	ı	I	1
rinanagement 114 114 114 114 114 114 114 114 114 11	Water		ı	ŀ	ı	ı	1	1	1		1	t	ı	ì	1	1	ı
gement 1737 1737 1737 1737 1737 1737 1737 173	Waste water management		114	114	114	114	114	114	114		114	114	114	114	1 373	1 454	1 536
e-Standard 22 206 21 578 21 57	Waste management		1 737	1 737	1 737	1 737	1 737	1 737	1 737		1 737	1 737	1 737	1 737	20 845	22 037	23 271
*e - Standard 22 206 21 578	Other		1	'	ı	1	1	1	1		1	1	1	ı	1	l	t
before assoc. 8 474 9 137 9 137 9 137 9 137 9 137 9 137 9 137 9 137 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total Expenditure - Standard		2 206	21 578	-	21 578	21 578	21 578	21 578	21 578	21 578	21 578	21 578	28 485	266 470	281 360	297 170
s/ (deficit) of associate	Surplus/(Deficit) before assoc.		8 474	9 137	9 137	9 137	9 137	9 137	9 137	9 137	9 137	9 137	9 137	1 850	101 691	94 937	83 789
	Share of surplus/ (deficit) of associate													1	1	1	1
1 8 474 9 137 9 137 9 137 9 137 9 137 9 137 9 137 9 137 9 137 9 137 1	Surplus/(Deficit)	_	8 474	9 137	9 137	9 137	9 137	9 137	9 137	9 137	9 137	9 137	9 137	1 850	101 691	94 937	83 789

EC121 Mbhashe - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Part Part																	
July August Sept. October Nov. Dec. January Feb. March April May June Budget Vest	Description	Ref						Budget Yea	ır 2015/16						Medium Jerm	Framework	Expenditure
1 1 1 1 1 1 1 1 1 1	R thousand	•	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	Aprii	May	June		Budget Year +1 2016/17	Budget Year +2 2017/18
2	Muiti-year expenditure to be appropriated	-															
2	Vote 1 - Ex ecutive and Councit													ı	ı	ı	1
A	Vote 2 - Finance and Administration													ı	ı	1	ı
The color of the	Vote 3 - Planning and Dev elopment									-1				1	ı	1	1
2	Vote 4 - Community and Social Services													ı	1	1	ı
The color of the	Vote 5 - Housing													i	'	1	ı
The color of the	Vote 6 - Public Safety													ı	ı	1	1
The color of the	Vote 7 - Enviromental Management													ı	1	1	1
2	Vote 8 - Solid Management													1	ı	1	1
2	Vote 9 - Waste Water Management													1	1	1	ı
The color of the	Vote 10 - Road Transport													1	1	ı	ı
2	Vote 11 - Electricity													1	1	ı	ı
2 —	Vote 12 - Other													1	1	1	1
2 —	Vote 13 - INAME OF VOTE 13													1	1	1	1
2 —	Vote 14 - INAME OF VOTE 14				Ŧ								Ì	1	1	1	1
2 -	Vote 15 - INAME OF VOTE 15													1	1	1	1
1	Capital multi-year expenditure sub-total	2	1	ı	ı	ı	-		-	1	 -	'	1	ı	'	1	1
17 17 17 17 17 17 17 17	Single-year expenditure to be appropriated																
357 367 367 367 367 367 367 367 367 367 367 367 367 367 367 367 367 368 4286 1 17 <td>Vote 1 - Ex ecutive and Council</td> <td></td> <td>17</td> <td>200</td> <td>1</td> <td>1</td>	Vote 1 - Ex ecutive and Council		17	17	17	17	17	17	17	17	17	17	17	17	200	1	1
5 5 5 5 5 5 5 5 63	Vote 2 - Finance and Administration		357	357	357	357	357	357	357	357	357	357	357	357	4 285	2 444	2 581
17 210 21 21 21 21 21 22 2	Vote 3 - Planning and Dev elopment		5	5	S	S	2	2	2	5	2	2	5	5	63	29	70
21 2	Vote 4 - Community and Social Services		17	17	17	17	17	17	17	17	17	17	17	17	210	222	234
21 21 21 21 21 21 21 21 21 21 21 21 21 21 25 25 25 24 54<	Vote 5 - Housing		2	2	2	2	2	2	2	2	2	2	2	2	21	22	23
54 54<	Vote 6 - Public Safety		21	21	21	21	73	21	21	21	21	21	21	21	257	166	176
25 25 25 25 25 25 25 25 25 25 300 200	Vote 7 - Enviromental Management		22	54	54	22	35	25	54	25	54	54	25	54	920	1	ı
25 300 300 300 300 300 300 300 300 115 613 300 115 613 300 115 613 300 115 613 300 115 613 300 115 613 300 115 613 300 115 613 300 300 200	Vote 8 - Solid Management													1	1	1	1
9 634 9 634 9 634 9 634 9 634 9 634 9 634 9 634 9 634 9 634 115 613	Vote 9 - Waste Water Management		25	25	25	22	52	25	25	22	25	52	25	25	300	1	1
208 208 208 208 208 208 208 208 208 208	Vote 10 - Road Transport		9 634	9 634	9 634	9 634	9 634	9 634	9 634	9 634	9 634	9 634	9 634	9 634	115 613	120 288	128 389
2 10 342	Vote 11 - Electricity		208	208	208	208	208	208	208	208	208	208	208	208	2 500	1 897	2 000
2 10 342	Vote 12 - Other													ı	1	t	1
2 10 342	Vote 13 - INAME OF VOTE 13]													ı	1	1	10
2 1034	Vole 14 - INAME OF VOTE 14I													1	1	1	1
2 1034	Vote 15 - INAME OF VOTE 15]							J						1	-	1	ı
2 10 342 10 342 10 342 10 342 10 342 10 342 10 342 10 342 10 342 10 342 10 342 10 342 10 342 124 099	Capital single-year expenditure sub-total	2	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	124 099	125 107	133 474
	Total Capital Expenditure	2	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	124 099	125 107	133 474

EC121 Mbhashe · Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

August Sept. October N 374 374 374 374 375 374 374 376 377 377 17 377 17 378 377 378 377 379 377 370 377 371 377 371 377 372 324 41 41 41 41 4	Ref		Budget Year 2015/16	ar 2015/16						medium letin	medium term Kevenue and Expenditure Framework	Experiorine
July August Sept. October National and administration 1 374 37											- Carronal	
ree and administration 17 17 17 17 17 17 17 17 17 17 17 17 17	August Sept.	r Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ree and administration 374 374 374 374 374 374 374 374 374 374 374 374 374 374 374 374 374 374 374 17 </td <td>-</td> <td></td>	-											
we and council 17	374 374		374	374	374	374	374	374	374	4 485	2 444	2 581
and beasury office 33 33 33 33 33 33 34 sets vices 324 324 324 41 41 41 41 17 17 17 17 17 17 17 17 17 17 17 17 17	17 17		17	17	11	17	17	17	17	200	ı	ı
are services 324 324 324 324 324 119 and public safety 41 41 41 41 41 17 17 17 17 17 17 17 17 17 17 17 17 17	33 33		33	33	33	33	33	33	33	400	92	29
rify and public safety 41<	324 324	324	324	324	324	324	324	324	324	3 885	2 388	2 522
aseky aseky aseky aseky aseky aseky aseky aseky and recreation aseky and evelopment at services and environmental services and environmental services and environmental services and environmental services and evelopment and	41 41		41	41	41	41	41	41	41	488	411	434
safety g 2	17 17	17 17	17	11	17	17	17	17	17	210	222	234
safety 21 21 21 21 21 21 21 21 21 21 21 21 21	1	1	•	1		ı	ı	1	1	1	1	1
g 2 2 2 2 c and environmental services 9 694 9 694 9 694 9 694 ig and development 5 5 5 5 ansport 54 54 54 54 mental protection 54 54 54 54 services 233 233 233 233 ity 208 208 208 208 ity 2 25 25 25 management 2 2 2 2 management 2 2 2 2 ity 2 10 342 10 342 10 342 ity 3 10 342 10 342 10 342 ity 3 10 342 10 342 10 342	21 21		21	21	21	21	21	21	21	257	166	176
c and environmental services 9 694 9 634 9 634 9 634 9 634 <td< td=""><td>2 2</td><td></td><td>2</td><td>2</td><td>2</td><td>2</td><td>2</td><td>2</td><td>2</td><td>21</td><td>22</td><td>23</td></td<>	2 2		2	2	2	2	2	2	2	21	22	23
c and environmental services 9 694 9 634 9 634 9 634 9 634 9 634 9 634 9 634 9 634 9 634 <th< td=""><td>1</td><td>-</td><td>1</td><td>1</td><td>ı</td><td>1</td><td>ı</td><td>I</td><td>1</td><td>ı</td><td>1</td><td>ı</td></th<>	1	-	1	1	ı	1	ı	I	1	ı	1	ı
ig and development 5 5 5 5 5 5 3 3 3 3 3 3 3 3 34 9 634 <td< td=""><td>9 694 9 694 9 694</td><td>94 9 694</td><td>9 694</td><td>9 694</td><td>9 694</td><td>9 694</td><td>9 694</td><td>9 694</td><td>9 694</td><td>116 326</td><td>120 355</td><td>128 460</td></td<>	9 694 9 694 9 694	94 9 694	9 694	9 694	9 694	9 694	9 694	9 694	9 694	116 326	120 355	128 460
anisport 6634 9 634 9 634 9 634 9 634 9 634 mental probection 54 54 54 54 54 54 54 54 54 54 54 54 54	22	5	5	ß	S	S	5	'n	വ	63	29	02
ity 233 233 233 233 233 ity 220 208 208 208 208 208 208 208 208 208	9 634 9 634	34 9 634	9 634	9 634	9 634	9 634	9 634	9 634	9 634	115 613	120 288	128 389
ity 208 208 208 208 208 208 208 208 208 208	54 54		55	72	25	25	25	54	55	650	ı	ı
ity 208 208 208 208 208 208 208 208 208 208	233 233	33 233	233	233	233	233	233	233	233	2 800	1 897	2 000
25 25 25 25 25 25 25 25	208 208		208	208	208	208	208	208	208	2 500	1 897	2 000
water management 25 25 25 25 management - - - - - if Expenditure - Standard 2 10 342 10 342 10 342 is Government 10 342 10 342 10 342 10 342 Municipality 10 342 10 342 10 342 10 342	1		1	1	1	1	1	1	1	1	1	ı
Expenditure - Standard 2 10 342	25 25		25	25	25	25	25	25	25	300	1	1
Il Expenditure - Standard 2 10 342 10	1	1	1	1	1	1	1		ı	1	1	1
if Expenditure - Standard 2 10 342 10 342 10 342 10 342 is Government 10 342 10 342 10 342 10 342 10 342 Municipality Municipality 10 342 10 342 10 342 10 342			1	1	1	•	•	1	1	1	ı	1
al Government 10 342 10 342 10 342 sial Government Municipality 10 342 10 342 Municipality 10 342 10 342 10 342	10 342 10 342 10 342	42 10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	124 099	125 107	133 474
10 342 10 342 10 342 10 342	9		90	04	. 6	60	6 6	04	4	27	204 204	77
10 342 10 342 10 342	10.342 10.342	10 342	245 O	10 34Z	75 OI	10 342	10 34Z	745 OI	10 342	124 033	/NI 071	4/4 551
10 342 10 342 10 342 10 342									1	1	1	- 31
10 342 10 342 10 342 10 342								H	'	1	ı	1
	10 342 10 342 10 3	10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	124 099	125 107	133 474
Public contributions & donations									ı	1	1	ı
Borrowing									1	ı	1	1
									ı	-	-	1
Total Capital Funding 10 342 10 342 10 342 10 342	10 342 10 342	42 10 342	10 342	10 342	10 342	10 342	10 342	10 342	10 342	124 099	125 107	133 474

EC121 Mbhashe - Supporting Table SA30 Budgeted monthly cash flow

Not believe the process of the pro	MONTHLY CASH FLOWS						Budget Year 2015/16	ır 2015/16						Medium Tern	Medium Term Revenue and Expenditure Framework	Expenditure
therefore the control of the control	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
1	Cash Receipts By Source													-		
Color Colo	Property rates	496	496	496	496	496	496	496	496	496	496	496	496	5 957	906 9	6 662
Column C	Property rates - penalities & collection charges	1	Ī	ı	1	1	1	ı	1	1	1	1	1			
Color Colo	Service charges - electricity revenue	1	ı	1	1	ı	1	1	1	1	1	1	ł			
Fig. Fig.	Service charges - water revenue	1	1	1	1	1	1	1	1	1	1	1	1			
Fig. 10 Fig.	Service charges - sanitation revenue	1	1	1	1	1	1	1	1	1	1	1	1			
Fig. 10 Fig.	Service charges - refuse revenue	29	29	29	29	29	29	29	29	29	29	29	29	808	816	862
State Stat	Service charges - other	1	1	1	1	1	1	1	1	1	1	1	1			
1	Rental of facilities and equipment	29	29	29	29	29	29	29	29	29	19	29	29	807	849	968
This control of the c	Interest earned - external investments	200	200	200	200	200	200	200	200	200	200	200	200	000 9	6 324	9 9 9
146	Interest earned - outstanding debtors	1	'	1	ı	ı	1	1	1	1	1	1	1			
1	Dividends received	1	ı	1	1	ı	1	1	-	•	•		1			
14.6 14.6	Fines	40	40	40	40	40	40	40	40	40	40	40	40	483	511	540
2 2 3 2 2 2 3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Licences and permits	146	146	146	146	146	146	146	146	146	146	146	146	1 753	1 856	1 960
C S S S S S S S S S	Agency Services	1	'		. '	,	ı	ŀ	1	ı	1	1	1			
Single Color Col	Transfer receipts - operational	22 342	22 342	22 342	22 342	22 392	22 392	29 392	22 392	22 392	22 392	22 392	22 392	268 702	268 345	263 335
Sister State	Other revenue	912	912	942	912	912	942	912	942	912	912	912	912	10 943	11 076	11 696
Siles	Service And Philippe	24 624	24 624	24 624	24 624	24 624	163 46	24 634	24 624	24 624	24 624	24 624	24 624	205 453	206 007	202 647
State Color Colo	Other Cash Flows by Source		9		9	9	3 6	8	700	8	700	9		73 433	9	600
Sign both the control of the control	Transfer receipts - capital		†60 o	# CO 0	\$50 p	\$50.0	500	500	\$50.0	500	460 0	\$50	#SO 0	13 122	90.21	245
Settlenets Settle	Continuons recognised - capital & Continuoued & Proceeds on disposal of PPE	Sasse											1 1			
Segments 30 715	Short term loans												ı			
Segments 30 715	Borrowing long term/refinancing												ı			
From wholes settlined by the settlined best of the control of the	increase (decrease) in consumer deposits												ı			
Figure 18 Service 18 S	Decrease (increase) in itsit-current depicts												1			
6 686 6 686 <th< td=""><td>Decrease (increase) in non-current investments</td><td>8 —</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1 1</td><td></td><td></td><td></td></th<>	Decrease (increase) in non-current investments	8 —											1 1			
6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 80 351 2 132 2 13	Total Cash Receipts by Source	Ш	30 715		30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 715	30 715	368 575	376 297	380 959
6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 6 696 80 351 2 132	Cash Payments by Type															
2 132	Employ ee related costs	969 9	969 9	969 9	969 9	969 9	969 9	969 9	969 9	969 9	969 9	969 9	969 9	80 351	84 389	89 115
Fig. 8. Fig. 8	Remuneration of councillors	2 132	2 132	2 132	2 132	2 132	2 132	2 132	2 132	2 132	2 132	2 132	2 132	25 586	27 095	28 612
Colored Heights Colored He	Finance charges	1	1	1	1	1	•	1	1	•	1	1	1			
2 237 2 237 2 237 2 237 2 237 2 237 2 237 2 237 2 237 2 237 2 237 2 237 2 2 37 2 2 37 2 2 37 2 2 37 2 2 3	Bulk purchases - Electricity	1	1	1	1	1	1	1	-	1	1	1	1			
2 237	Bulk purchases - Water & Sewer	1	1	1	1	1	1	-		1	1	1	1			
116 115 116 116 116 116 116 116 116 116 116 116 116 116 116 116 1196 1196	Other materials	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	26 840	28 168	29 745
13.778	Contracted services	116	113	116	116	116	116	116	116	116	116	116	116	1 396	1 646	1 738
- -	Transfers and grants - other municipalities	1	1	1	1	1	1	1	1	1	1	1	ı			
13.78 10.379 10.379 10.379 10.379 10.379 10.379 10.379 10.379 10.379 10.379 10.379 10.379 10.379 10.379 10.379 24.560 24.	Transfers and grants - other	1	1	ı	1	1	1	1	1	1	1	1	ı	1	1	1
24 559 21 560 21 560 21 560 21 560 21 560 21 560 21 560 21 560 21 560 21 560 21 560 21 560 21 560 21 560 21 560 54 543 294 706 3 6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 73 122	Other expenditure	13 378	10 373	10 379	10 379	10 379	10 379	10 379	10 379	10 379	10 379	10.379	43 362	160 533	170 195	179 780
6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 - 5 094 6 094 73 122	Cash Payments by Type	24 559	21 560	21 560	21 560	21 560	21 560	21 560	21 560	21 560	21 560	21 560	54 543	294 706	311 492	328 990
6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 6 094 8 099 2 73 122 -	Office Cash Flows/Payments by Type															
	Capital assets	6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	6 094	73 122	80 211	88 342
Other Cash Flows/Payments	Repay ment of borrow ing												1			
The state of the s	Other Cash Flows/Payments												1			

2.10 Capital expenditure details

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

Table 30-32 MBRR SA 34a - Capital expenditure on new assets by asset class

EC121 Mbhashe - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2011/12	2012/13	2013/14		rent Year 2014		Expe	nditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Fuii Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset	Class/S	200								
infrastructure		46 858	36 549		55 666	80 680	80 680	75 622	82 108	90 342
Infrastructure - Road transport		149	35 699	-	51 866	72 862	72 862	53 122	55 211	58 342
Roads, Pavements & Bridges		149	35 699		51 866	72 862	72 862	53 122	55 211	58 342
Storm water		40.000				1 (10)				DV P/ 80
infrastructure - Electricity		18 660	851	_	3 800	5 400	5 400	22 500	26 897	32 000
Generation		18 140						1101		
Transmission & Reticulation				52.7	2 000	3 000	3 000	20 000	25 000	30 000
Street Lighting		519	851	11.5	1 800	2 400	2 400	2 500	1 897	2 000
infrastructure - Water			-	_		_	_	-	-	-
Dams & Reservoirs										
Water purification										I III
Reticulation								In a Big		10-11
infrastructure - Sanitation				_		_	_		_	
Reticulation										10.00
Sewerage purification										110
infrastructure - Other		28 049	-	-	_	2 418	2 418	-	-	-
Waste Management		-111				110 - 16				
Transportation	2	- = =		- 8	16					
Gas			E V 1							
Other	3	28 049			123	2 418	2 418			
Community		_	_	_	200	500	500	_		
Parks & gardens		-	-	-	200	300	200	_		_
Sportsfields & stadia										
Swimming pools										
Community halfs		· " 1 1			200	200	200			
Libraries										
Recreational facilities Fire, safety & emergency										
Security and policing						300	300			
Buses	7				17.0	300	300			
Clinics										7
Museums & Art Galleries										
Cemeteries										
Social rental housing	8	72 111						1 200		
Other		- 1-								
Heritage assets		_	_	-	-	_	_	_	_	_
Buildings										
Other	9									
1A										
investment properties Housing development			-		-			-	-	
Other										
Other assets		2 467	247	7 825	11 508	17 263	17 263	47 477	41 940	42 013
General vehicles		845			3 000	3 000	3 000		-	-
Specialised vehicles	10	612	-		1 500	3 100	3 100	40.000	40.000	40.000
Plant & equipment Computers - hardware/equipment		512		5 459	5 350 513	7 598 889	7 598 889	40 000 615	40 000 178	40 000 152
Furniture and other office equipment		498	247	325	740	570	570	372	44	47
Abattoirs										- "
Markets								- X		
Civic Land and Buildings		7 5 4 5			7					
Other Buildings				593						- 511
Other Land Surplus Assets - (investment or inventory)		1 5 1								
Other				1 446	405	2 105	2 105	6 490	1 718	1 814
								3 400		
Agricultural assets List sub-class		-	-	-		-			-	-
Distanted speets										
Biological assets List sub-class			-	-		-	-			-
and dub vides		Trice :								
Intangibles		201	-	430	500	1 100	1 100	1 000	1 059	1 118
Computers - software & programming		201		430	500	1 100	1 100	1 000	1 059	1 118
Other (list sub-class)								ALC: N		
Total Capital Expenditure on new assets	1	49 526	36 796	8 255	67 874	99 543	99 543	124 099	125 107	133 474
48 Page										
Specialised vehicles		612	-	-	1 500	3 100	3 100	-	-	-
Refuse		612			1 500	3 100	3 100	-	-	-
Fire									N. T.	
Conservancy	1									

EC121 Mbhashe - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Cur	rent Year 2014	/15		ledium Term R Inditure Frame	
R thousand	1	Au dited Outcome	Audited Outcome	Audited Outcome	Originai Budget	Adjusted Budget	Fuii Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Yea +2 2017/18
Repairs and maintenance expenditure by As	set Cla		Outcome	Outcome	Duuget	pander	rorecast	2013/10	71 2010/17	¥2 2011110
infrastructure		_	-	_	13 050	18 450	18 450	13 624	14 427	15 23
infrastructure - Road transport		_	_	-	12 650	17 550	17 550	13 204	13 983	14 76
Roads, Pavements & Bridges				TIVE TO	11 550	17 050	17 050	12 104	12 819	13 53
Storm water					1 100	500	500	1 100	1 165	1 23
Infrastructure - Electricity		_	_	_	400	900	900	419	444	46
Generation		100	1.375	10.00		J = 3/24				
Transmission & Reticutation										
Street Lighling			(3) N.M.		400	900	900	419	444	46
infrastructure - Water		_	_	_	_	-	_		-	
Dams & Reservoirs				100				1 000	101	
Water purification										
Reticulation		1 - 1 ×		- 24						
Infrastructure - Sanitation		III II - SAIT								
			-			-				
Reticulation		- 2			ALL L					
Sewerage purification			NETT							
Infrastructure - Other		-		-		-	-	-	-	
Waste Management					7.				_ 1	
Transportation	2									
Gas										
Other	3									
Community Date & control		-		-	6 500	6 500	6 500	6 812	7 214	7 6
Parks & gardens									11 181	
Sportsfields & stadia Swimming pools										
Community halls					6 500	6 500	6 500	6 812	7 214	7 6
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries Cemeteries					111					
Social rental housing	8								- 5	
Other										
			-				•			
Heritage assets		-	-		-	-	-	_	_	
Buildings			Eve N	Y						
Other	9							-		
investment properties		_	_	_	_	_	_	_	_	
Housing development										
Other										
Other assets		-	-	-	12 310	10 730	10 730	8 930	9 457	9 9
General vehicles	10				664	744	744	441	467	4
Specialised vehicles Plant & equipment	10	_	-	-	1 095	1 095	1 095	1 500	1 589	16
Computers - hardware/equipment					50	50	50	1 500	1 303	10
Furniture and other office equipment					167	167	167			
Abattoirs			-	- 1	-	-	_		1	
Markets					1 -	-	-			
Civic Land and Buildings					-	-	_			
Other Buildings				- 3	1 711	1 711	1 711	1 793	1 899	2 0
Other Land					750	590	590	500	530	5
Surplus Assets - (Investment or Inventory) Other					7 873	6 373	6 373	4 696	4 973	5 2
					1 013	0 3/3	0 313	4 050	4913	52
Agricultural assets			-	-	-			-	-	
List sub-class						- V7		XV X		
Biological assets		-	-	-	-	_	-	_	_	
List sub-class							nemi			
					- 1- 11					
intangihles		_	_	_		_	_			
intangibles Computers - software & programming		_		-	_	-		-	-	
Other (list sub-class)										
	1				94 500	00.000	ap 440	80.000	87.000	
Total Repairs and Maintenance Expenditure 19 Page	1			-	31 860	35 680	35 680	29 366	31 098	32 84
19 Page Specialised vehicles	I	-	_	_					-	
Refuse			_							
Fire		- II =								
Conservancy Ambulances										
	<u> </u>	-								
R&M as a % of PPE		0.0%	0.0%	0.0%	9.7%	10.9%	10.9%	7.1%	6.2%	5.6%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	14.8%	15.7%	15.7%	11.0%	11.0%	11.0%

Description	Ref	2011/12	2012/13	2013/14		rent Year 2014		Expe	ledium Term F enditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Originai Budget	Adjusted Budget	Fuli Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Yea +2 2017/18
Depreciation by Asset Class/Sub-class	\top							-		
infrastructure		-		-	33 467	33 467	33 467	38 200	40 377	42 63
infrastructure - Road transport		-	-	-	-	-	-		-	-
Roads, Pavements & Bridges						THE WILL				
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generalion										
Transmission & Reticulation	1	V ()							Late Control	
Street Lighting										
Infrastructure - Water		-	_		_	-	-	_	-	
Dams & Reservoirs	1					5 - 1			- 1	
Water purification	1 1									
Reticulation			21 11			28.3		- 7		
Infrastructure - Sanitation						-	_		-	
Reticulation	1 1								The state of the s	1
Sewerage purification						- Y M /			11 - 1 - 1 - 1	
Infrastructure - Other]	-	-	-	33 467	33 467	33 467	38 200	40 377	42 63
Waste Management										
Transportation	2									111
Gas				rel -		1-12		- 200		
Other	3				33 467	33 467	33 467	38 200	40 377	42 63
Community			_	_	_	_	_	_	_	
Parks & gardens		-			-			-	_	
Sportsfields & stadia										
Swimming pools										100
Community halls										
Libraries										
Recreational facilities	+									
Fire, safety & emergency Security and policing										
Buses	7									
Clinics									E mes	
Museums & Art Galleries										- 18
Cemeteries										
Social rental housing Other	8								mil.	
Out.										
Heritage assets		-	-	-	-	-	_	-	_	-
Buildings										
Other	9								-11-	
investment properties		_	_	_	_	_	_	l _	_	Ι.
Housing development										
Other										
Other assets					-	-	-	-	-	-
General vehicles Specialised vehicles	10		_	_		_				
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)					1					
Other			111 8							
Agricuitural assets		_	_	_	_ [-	_	_	_	Ι.
List sub-class		177								
			Birt - I							
Biological assets		_	_	_	_	_	_	_	_	
List sub-class										
						1-8-1				
1. day 1. day 1. day										
Intangibles			-	-	-	-	-	_		
Computers - software & programming Other (list sub-class)										
	44									
Total Depreciation	1		-		33 467	33 467	33 467	38 200	40 377	42 63
50 Page								1		
Specialised vehicles		_	-	-	-	-	_	-	-	
Refuse Fire			= -	- x	= =0					
Fire Conservancy										
CONSTITUTE	- 1									

2.11 Legislation compliance status

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

1. In year reporting

Reporting to Provincial and National Treasury in electronic format was complied with on a monthly basis. Reporting will have to improve more during the 2015/16 financial year.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and the municipality looks to employ the four interns who are about to complete their two year internship programme. The municipality also plans to runs its own internship programme internally for all directorates.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA but requires more capacity.

4. Audit Committee

An Audit Committee and performance audit committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the IDP and budget, and will be signed by the mayor thereafter.

6. Annual Report

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

7. Policies

The municipality has reviewed its policies and a workshop was conducted for all councilors and employees before submission to council for adoption.

2.12 Other Supporting Documents

Table 33 MBRR Table SA1 - Supporting detail to budgeted financial performance EC121 Mbhashe - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15		1	edium Term R nditure Frame	
·		Audited Outcome	Audited Outcome	Audited Outcome	Orlginal Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Ye: +2 2017/18
R thousand REVENUE ITEMS:	\vdash										
Property rates	6										
Total Property Rates	ΙI	6 973	4 710	4 365	5 844	5 844	5 844		6 841	7 245	7 65
less Revenue Foregone									884	937	98
Net Property Rates] [6 973	4 710	4 365	5 844	5 844	5 844	-	5 957	6 308	6 663
Service charges - electricity revenue	6	ĺ									
Total Service charges - electricity revenue	١١١										
						4					
less Revenue Foregone											
Net Service charges - electricity revenue		-	-	-	- [-	-	-	-	-	-
Service charges - water revenue	6						- 1				
Total Service charges - water revenue	lΙ	S. V.	12.00		200		10.1		100000		
less Revenue Foregone	ΙI					-00					
Net Service charges - water revenue	lŀ	-	-	-		_	-	_			
	l	_	-	_	-	- 1	- [-	-	-	-
Service charges - sanitation revenue						}					
Total Service charges - sanitation revenue	П								THE STATE		
less Revenue Foregone											
Net Service charges - sanitation revenue		-	_	-	_	_	-		-		
2 - 20 50 3 1 20 0 0 0 0		-	-	-	-	-	-	-	-	-	-
ervice charges - refuse revenue	6										
Total refuse removal revenue		802	916	765	771	771	771		808	816	86
Total landfill revenue											
less Revenue Foregone	ΙĹ										
Net Service charges - refuse revenue	Ιſ	802	916	765	771	771	771	-	808	816	862
Other Revenue by source			ļ		j						
CEMETERIES		100			3	3	3		3	3	
ADMIN FEES	1 1		15.00		473	473	473		495	500	529
BUILDING PLAN	Ιí				124	124	124		130	131	138
POUND FEES					197	197	197		206	218	230
VAT RECOVERY					9 065	9 065	9 065		9 500	9 599	10 137
SUNDRY INCOME OTHER					488	488	488		119	120	127
LAND SALES					290	1 000	1 000		304	307	324
PUBLIC TOILETS					83	83	83		87	92	97
WOOD SALES					0.5	65	1		01	92	91
LGSETA						A 111	15-17-1		100	105	111
Other Revenue		590	1 272	621			-		100	103	111
PROCEEDS FROM MIG	3								40 000	40 000	40 000
Total 'Other' Revenue	1	590	1 272	621	10 721	11 431	11 431	-	50 943	51 076	51 696
VPENDITURE ITEMS	\vdash										
EXPENDITURE ITEMS:							- 1				
mployee related costs	LI										
Basic Salaries and Wages	2	29 596	28 643	26 487	46 905	45 664	45 664		54 466	56 692	59 479
Pension and UIF Contributions		239	232	263	7 718	7 718	7 718		5 328	5 701	6 101
Medical Aid Contributions		1 357	1 314	1 992	4 403	4 403	4 403		8 923	9 547	10 216
Overtime		675	653	1 854	726	726	726		777	831	889
Performance Bonus			-	1 551	4 820	4 820	4 820		5 157	5 518	5 905
Motor Vehicle Allowance		843	816		1 021	1 021	1 021		1 093	1 169	1 251
Cellphone Allow ance			-		1 375	1 375	1 375		1 471	1 574	1 685
Housing Allowances		345	333	806	554	554	554		1 748	1 870	2 001
Other benefits and allow ances		108	105	1 233	1 864	1 864	1 864		212	227	243
Payments in lieu of leave		1 094	1 059	411	753	753	753		806	862	922
Long service awards	.	1 233	1 194	211	346	346	346		370	396	424
Post-retirement benefit obligations	4	2 773	2 683	3 316	-	-	-				
sub-total	5	38 264	37 033	38 122	70 485	69 244	69 244	-	80 351	84 389	89 115
Less: Employees costs capitalised to PPE	I . L										
otal Employee related costs	1 [38 264	37 033	38 122	70 485	69 244	69 244	-	80 351	84 389	89 115
ontributions recognised - capital			- 1							1	
List contributions by contract											
									-		
E COLUMN TO SERVICE STATE OF THE SERVICE STATE S									C I		
otal Contributions recognised - capital		-	-	-	-	-	-		-	-	-
epreciation & asset impairment					ļ	1	- 1				
Depreciation of Property , Plant & Equipment		24 338	30 327	33 638	22 407	22 407	22 /07		30 000	40.000	45.00
Lease amortisation		24 338	3U 3Z/	33 038	33 467	33 467	33 467		38 200	40 377	42 637
Capital asset impairment					- 27						
Depreciation resulting from revaluation of PPE	10			1.1						- 6	
otal Depreciation & asset impairment	11	24 220	20 202	22 000	99.449	20 114	***				
11 12 190 1100 110	'	24 338	30 327	33 638	33 467	33 467	33 467	-	38 200	40 377	42 637
ulk purchases			- 1				ł				
Electricity Bulk Purchases									-		
Electricity Bulk Purchases Waler Bulk Purchases otal bulk purchases											

Table 33 MBRR Table SA1 - Supporting detail to budgeted financial performance (Continued)

Transfers and grants Cash transfers and grants Non-cash transfers and grants		-	-	20	-	=	<u> </u>	-	8	-	-
Total transfers and grants Contracted services TELEPHONE SYSTEM LEASE:OFFICE EQUIPMENT	1										
Sub-total Allocations to organs of state: Electricity Water Sanitation Other Total contracted services Other Expenditure By Type Collection costs Contributions to 'other' provisions Consultant fees Audit fees Audit fees General expenses Other Expenses Repairs and Mainlenance	1	- 1 857 52 485	51 422	64 517	61 3 000 2 826 58 251 25 360	61 3 000 2 826 68 443 29 180	61 3 000 2 826 68 443 29 180		470 3 381 88 106 29 366	498 3 581 93 295 31 098	526 3 781 98 578 32 840
Total 'Other' Expenditure	8	54 342	51 422	64 517	89 498	103 510	103 510	-	121 323	128 472	135 725
Repairs and Maintenance Employee related costs	8										
Other materials Contracted Services Other Expenditure Total Repairs and Maintenance Expenditure	9		-	-	31 860 31 860	35 680 35 680	35 680 35 680	-	29 366 29 366	31 098 31 098	32 840 32 840

Table 34 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

EC121 Mbhashe - Supporting Table SA2 Matrix Financial Performance Budget (revenue sourcelexpenditure type and dept.)

Value 4 Value 3 Value 3	Vada 4	-	Vada 2		Made 4 Made E Made E	V-4- F	Make C	Va6-7	Varia B	Vada B	Make 40	160.00	16-4-40	11-4-49	1/-4-44	1/-6-48	1.4-1
			- 7 200		- t 370A		. 0 3704	. / alox	. 0 2104	. A 200 A	A OF E		• 71 anna	AOIE 13	. ti anox	· CI aloa	1000
Description R	Ref Exect	Executive Fin	Finance and	Pianning	Community	Housing	Public Safety	Enviromenta	Pilos	Waste Water	Road	Electricity	Other	INAME OF	[NAME OF	NAME OF	
	and Co	and Council Administrati	nInistrati	pue	and Social			_	Management Management	Management	Transport			VOTE 13)	VOTE 14]	VOTE 15]	
R thousand	_		Q uo	Development	Services			Management									
Revenue By Source																	
Property rates			2 82/					Ī									5 957
Property raise - penalfies & collection charges									808								808
Service charges - electricity revenue																	ı
Service charges - water revenue																	ı
Service charges - sanitation revenue																	1
Service charges - refuse revenue																	1
Service charges - other		-								Ī						N.	1
Rental of facilities and equipment			510	130	168		l										807
Interest earned - external investments		_	9 000	Ī		ľ											000 9
Interest earned - outstanding debtors					ľ					H							1
Dividends received																	1
Fines					2		481										483
licences and permits							1753				Ì						1 753
Acency services																	
			40.04	404	r		492			0.7	000 00						070
CTIER FEV ENUE		100	210 010	434	7 000		907			/0	40,000						26.00
Harsinas lecognised - operatorial		Ì	207 717	t	OC.						4 703						697 977
Gains on disposal of PPE																	1
Total Revenue (excluding capital transfers and con		11 047	234 946	977	473	ı	2 440	ı	808	87	44 263	ı	1	1	1	ı	295 039
Expenditure By Type																	
Employ ee related costs	_	17 057	19 797	3 329	909	1 347	10 485	331	15 436	330	10 828	805					80 351
Remuneration of councillors	2	5 586															25 586
Debt impairment			1010			0											1 010
Depreciation & asset impairment			181			1 360			780		35 250	629					38 200
Finance charges							No.										1
Bulk purchases																	1
Other materials					Ì									1			1
Contracted services													Ĭ				1
Transfers and grants						M											ı
Other expenditure		11 173	34 306	18 977	7 510	6 312	12 591	1 406	4 629	1 043	22 050	1 327					121 323
Loss on disposal of PPE																1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	t
Total Expenditure	20	53 816	55 294	22 306	8 018	9 019	23 076	1 737	20 845	1 373	68 128	2 857	1	1	1	1	266 470
Surplus/(Deficit)	(4	(42 769)	179 652	(21 329)	(7.545)	(9 019)	(20 636)	(1 737)	(20 038)	(1 287)	(23 865)	(2 857)		'	ı	1	28 569
Transfers recognised - capital								Ī			73 122						73 122
Contributions recognised - capital					I												ı
Contributed assets					V												1
Surplus/(Deficit) after capital transfers & contributions	<u>z</u>	(42 769)	179 652	(21 329)	(7 545)	(9 019)	(20 636)	(1 737)	(20 038)	(1 287)	49 257	(2 857)	ı	1	1	1	101 691
		$\frac{1}{2}$	1			1											

Table 35 MBRR Table SA3 – Supporting detail to Statement of Financial Position

EC121 Mbhashe - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

		2011/12	2012/13	2013/14		Current Ye	ar 2014/15			ledium Term R nditure Frame	
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Ad)usted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	Ш										
ASSETS Call investment deposits											
Call deposits < 90 days					-						
Other current inv estments > 90 days											
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	
Consumer debtors			-								
Consumer debtors		21 962	24 814	522	29 739	29 739	29 739		31 167	33 005	34 854
Less: Provision for debt impairment		(21 314)	(24 215)		(28 041)	(28 041)	(28 041)		(29 051)	(30 397)	(31 815)
Total Consumer debtors	2	648	599	522	1 698	1 698	1 698	-	2 115	2 609	3 039
Debt Impairment provision	H										
Balance at the beginning of the year	ΙI	(21 429)	(21 314)	(24 215)	(27 030)	(27 030)	(27 030)		(28 041)	(29 051)	(30 397)
Contributions to the provision Bad debts written off		115	(2 901)	3 340	(1 010)	(1 010)	(1 010)		(1 010)	(1 346)	(1 418)
Balance at end of year		(21 314)	(24 215)	(20 875)	(28 041)	(28 041)	(28 041)		(29 051)	(30 397)	(31 815)
· ·		(=, -, 1, 1)	(27210)	(20010)	(20 041)	(20 041)	(20 041)	_	',22 331,	(00 001)	(5, 5,0)
Property, plant and equipment (PPE) PPE at cost/v aluation (ex.cl. finance leases)		274 200	379 192	238 201	542 818	542 818	542 818		666 917	792 024	925 498
Leases recognised as PPE	3	- 214 200	3/5 152	230 201	J42 010	342 010	342 010		000 317	132 024	323 430
Less: Accumulated depreciation	$ $	111 639	148 915		214 074	214 074	214 074		252 274	292 651	335 288
Total Property, plant and equipment (PPE)	2	162 562	230 277	238 201	328 744	328 744	328 744		414 643	499 373	590 210
LIANUITES	╌┤	-									
LIABILITIES Current liabilities - Borrowing											
Short term toans (other than bank overdraft)	ΙÍ					4	_				
Current portion of long-term liabilities	ΙI		17 - 1	4							
Total Current liabilities - Borrowing	ll	-	-	4	-	-	-	-	-	-	-
Trade and other payables	H										
Trade and other creditors	H	10 705	4 927	10 038	27 979	27 979	27 979		29 397	29 982	29 982
Unspent conditional transfers	H	3 755	13 014	20 054						0	
VAT	ΙI	= ==							1000	- 1	
Total Trade and other payables	2	14 460	17 941	30 092	27 979	27 979	27 979	-	29 397	29 982	29 982
Non current liabilities - Borrowing	H								1		
Borrowing	4		18								
Finance leases (including PPP asset element)			40	14					- 1		
Total Non current liabilities - Borrowing	H	-	18	14	-]	-	-	-	-	-	-
Provisions - non-current											
Refirement benefits	1		3 892	1 842	4 365	4 365	4 365		5 633	6 953	6 953
List other major provision items Refuse landfill site rehabilitation	ll			2 403							
Other	H			2 403							
Total Provisions - non-current		-	3 892	4 244	4 365	4 365	4 365	_	5 633	6 953	6 953
	-								_		
CHANGES IN NET ASSETS Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance	ÌΙ	190 724	226 762		364 244	364 244	364 244		400 735	502 427	597 045
GRAP adjustments		100 724	70 003		307 217	007 244	007 247		400 750	002 421	337 043
Restated balance	iΙ	190 724	296 765	_	364 244	364 244	364 244	-	400 735	502 427	597 045
Surplus/(Deficit)	H	36 038	36 206	41 212	33 397	36 492	36 492	-	101 691	94 619	83 452
Appropriations to Reserves									5	7.1	
Transfers from Reserves											
Depreciation offsets											
Other adjustments Accumulated Surplus/(Deficit)	1	226 762	332 971	41 212	397 641	400 735	400 735		502 427	597 045	680 498
Reserves	[]	240 142	992 011	71 212	931 041	-400 100	-100 100	_	302 421	33, 043	700 438
Housing Development Fund											
Capital replacement		_				-					
Self-insurance		7 = =									
Other reserves											
Revaluation Total Reserves	2										
	-	116 761	222.074	- 44 242	207 644	400 735	400 725		502 427	- E07.045	400 400
TOTAL COMMUNITY WEALTH/EQUITY	2	226 762	332 971	41 212	397 641	400 735	400 735		502 427	597 045	680 498

MBHASHE LOCAL MUNICIPALITY PROPOSED TARIFFS (2015/16)

		2014/2015		2015/16
	TARIFF		TARIFF	TARIFF
	VAT	VAT ON	VAT	VAT
SERVICE	EXCL	TARIFF	INCL	INCL
	Rands	Rands	Rands	Rands
REFUSE REMOVAL				
RESIDENTIAL (Per month, one removal a week)	85.41	11.96	97.37	102.05
Additional removal (per load or part thereof)	55.00	7.70	62.70	65.71
SMALL BUSINESS	168.89	23.64	192.53	201.78
MEDIUM/LARGE BUSINESS (per month, five removals per week)	513.93	71.95	585.88	614.00
Additional removal (per load or part thereof)	137.50	19.25	156.75	164.28
Garden/Rubble Refuse (per load)(to be paid in advance)	137.50	19.25		164.28
Penalty for dumping and cost of removal of refuse from pavements	1 908.00	267.12	2 175.12	2 279.53
HIRE OF TOWN HALL				
SECURITY FEE \DAY\NIGHT	440.10	61.61	501.72	525.80
NIGHT- PROFIT MAKER	500.90	70.13	571.03	598.44
NON PROFIT MAKER	401.01	56.14	457.15	479.09
DAY PROFIT MAKER	401.01	56.14	457.15	479.09
NON PROFIT MAKER	301.12	42.16	343.28	359.76
CHAIR HIRING	4.36	0.61	4.97	5.20
SECURITY FEE (CHAIRS)	182.42	25.54	207.95	217.94
HIRE OF IN-DOOR SPORT CENTRE	222 22	100.00	4 000 40	4.054.00
SECURITY FEE \DAY\NIGHT	880.20	123.23		
NIGHT- PROFIT MAKER	1 001.81	140.25		1 196.88
NON PROFIT MAKER	802.02	112.28	914.30	958.19
PROPERTY RATES				
Rateable property a general rate per rand on total market value of the		0.00	0.00	
	0.00	0.00	0.00	0.00
Residential Properties	0.01313		0.01	0.01
Business Properties	0.01454		0.01	0.02
Government Properties	0.01693		0.02	0.02
Vacant Sites	0.01454	DEBATE	REBATE	
TOTAL INCOME PER MONTH	REBATE 100%	100%	100%	100%
NOT EXCEEDING R2100 per month (Indigent) Any other rebates will be applied as per the municipality's rates polic		100%	100%	100%
COMMONAGE	y 			
VAN LOAD	240.32	33.65	273.97	287.12
TREE	50.67	7.09	57.76	60.53
SLEDGE LOAD	110.03	15.40		131.45
HEAD LOAD	4.36		4.97	5.20
FENCING	1.45		1.66	1.73
BUILDING POLES	4.36		4.97	
BRUSH	27.52	3.85	31.37	32.88
BUNDLE OF LATH	11.58	1.62	13.20	13.83
COMMUNITY SERVICES	11.50	1.02	13.20	10.00
GRASS CUTTING PER SQUARE METER	12.08	1.69	13.78	14.44
TREE FELLING & PRUNING PER TREE	60.42			
POUND FEES:	00.12	00	00.00	12:10
ENTRANCE FEES:				
LARGE STOCK PER HEAD	72.50	10.15	82.65	86.62
SMALL STOCK PER HEAD	36.25			
TRESPASS ON CULTIVATED LAND - LARGE ANIMALS	318.00			
TRESPASS ON CULTIVATED LAND - SMALL ANIMALS	159.00			
TRESPASS ON UNCULTIVATED LAND - LARGE ANIMALS	318.00		·	
TRESPASS ON UNCULTIVATED LAND - SMALL ANIMALS	159.00			-
SUSTENANCE:	100.00		101120	100.00
LARGE STOCK PER DAY	36.25	5.08	41.33	43.31
SMALL STOCK PER DAY	24.17			
		 		
	I 10.14			
DRIVING PER KILOMETER RETURN	10.14	1.72	0.00	
DRIVING PER KILOMETER RETURN DAMAGES:	60.42			72.18
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD		8.46	68.88	
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD SMALL STOCK PER HEAD	60.42	8.46	68.88	
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD SMALL STOCK PER HEAD STREET TRADING	60.42 24.17	8.46 3.38	68.88 27.55	28.87
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD SMALL STOCK PER HEAD STREET TRADING STATIONERY STREET VENDORS	60.42 24.17 175.30	8.46 3.38 24.54	68.88 27.55 199.85	28.87
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD SMALL STOCK PER HEAD STREET TRADING STATIONERY STREET VENDORS CONTAINER HAWKER	60.42 24.17 175.30 292.17	8.46 3.38 24.54 40.90	68.88 27.55 199.85 333.07	28.87 209.44 349.06
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD SMALL STOCK PER HEAD STREET TRADING STATIONERY STREET VENDORS CONTAINER HAWKER ROVING HAWKERS	60.42 24.17 175.30 292.17 175.30	8.46 3.38 24.54 40.90 24.54	68.88 27.55 199.85 333.07 199.85	28.87 209.44 349.06 209.44
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD SMALL STOCK PER HEAD STREET TRADING STATIONERY STREET VENDORS CONTAINER HAWKER ROVING HAWKERS SEASONAL HAWKERS	60.42 24.17 175.30 292.17	8.46 3.38 24.54 40.90 24.54	68.88 27.55 199.85 333.07 199.85	28.87 209.44 349.06 209.44
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD SMALL STOCK PER HEAD STREET TRADING STATIONERY STREET VENDORS CONTAINER HAWKER ROVING HAWKERS SEASONAL HAWKERS SPORTSFIELD	60.42 24.17 175.30 292.17 175.30	8.46 3.38 24.54 40.90 24.54	68.88 27.55 199.85 333.07 199.85	28.87 209.44 349.06 209.44
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD SMALL STOCK PER HEAD STREET TRADING STATIONERY STREET VENDORS CONTAINER HAWKER ROVING HAWKERS SEASONAL HAWKERS SPORTSFIELD SPORT EVENTS FOR SCHOOLS	60.42 24.17 175.30 292.17 175.30 87.65	8.46 3.38 24.54 40.90 24.54 12.27	68.88 27.55 199.85 333.07 199.85 99.92	28.87 209.44 349.06 209.44 104.72
DRIVING PER KILOMETER RETURN DAMAGES: LARGE STOCK PER HEAD SMALL STOCK PER HEAD STREET TRADING STATIONERY STREET VENDORS CONTAINER HAWKER ROVING HAWKERS SEASONAL HAWKERS SPORTSFIELD	60.42 24.17 175.30 292.17 175.30	8.46 3.38 24.54 40.90 24.54 12.27	68.88 27.55 199.85 333.07 199.85 99.92	28.87 209.44 349.06 209.44 104.72

SECUTITY FEE	658.37	92.17	750.54	786.56
RENTAL: DAY PER HOUR	86.62	12.13	98.75	103.49
(Cartification)	0.00	0.00	0.00	0.00
ADMINISTRATION FEES				
SEARCHING FEES	37.64	5.27	42.91	44.97
REPRINTING OF A CHEQUE	33.39	4.67	38.06	39.89
PRINTING STATEMENTS - PREVIOUS YEARS	26.50	3.71	30.21	31.66
PRINTING STATEMENTS - CURRENT YEAR	10.60	1.48	12.08	12.66
SEARCH FOR ACCOUNT IN A SERVICE REGISTER	26.50	3.71	30.21	31.66
LIBRARY FEES	27.04	E 07	40.04	44.97
STUDENT (URBAN AREA) - SUBSCRIPTION	37.64 37.64	5.27 5.27	42.91 42.91	44.97
(RURAL AREA) - SUBSCRIPTION ADULT (URBAN AREA) - SUBSCRIPTION	75.28	10.54	85.82	89.94
(RURAL AREA) - SUBSCRIPTION	75.28	10.54	85.82	89.94
DAMAGE FEES (LIBRARY BOOKS)	24.61	3.45		29.41
PHOTOCOPY	1.45	0.20		1.73
LATE RETURNS	28.95	4.05		
INTERNET USE/HOUR	21.20	2.97	24.17	25.33
LOST LIBRARY CARDS	31.80	4.45	36.25	
	VALUE	VALUE	VALUE	VALUE
	OF THE	OF THE	OF THE	OF THE
LOST BOOK	воок	BOOK	воок	воок
CEMETERY				
CEMETERY			0.00	0.00
GRAVE PLOT				
Adult	302.50	42.35		
Children	169.60	23.74		
Child	0.00	0.00		
Adult	275.60	38.58		
DIGGING	0.00	0.00		
Adult	127.20 106.00	17.81 14.84	145.01 120.84	
Child EXHUMATIONS	100.00	14.04	120.04	120.04
Adult	1 375.03	192.50	1 567.54	1 642.78
Child	1 375.03	192.50		
DEVELOPMENT PLANNING TARIFF FEES	1 070.00	102.00	1 001.01	1012.70
Application for consent (Application fees plus advertising costs	1 163.35	162.87	1 326.22	1 389.88
Application for rezoning				
Application Fees	1 131.93	158.47	1 290.40	1 352.34
Erven 0 - 2500 square meters	1 240.90	173.73		
Erven 2501 - 5000 square meters	2 326.69	325.74		
Erven 5001 - 10 000 square meters	4 653.38	651.47		
Erven 1 ha - 5 ha	6 204.51	868.63		
Erven over 5 ha	7 755.64	1 085.79		
Advertising fees	1 551.13	217.16	1 768.29	1 853.17
Application for departure from building lines & spaza shop appl		47.00	445 42	152.10
Erven smaller than 500m Erven 500m - 750m	127.31 246.77	17.82 34.55		
Erven 500m - 750m Erven larger than 750m	493.54	69.10		
Departures other than building lines and spaza shops	1 163.35	162.87		
Application for subdivision - application fees	1 100.00	102.07	1 320.22	1 303.00
Basic fee	846.07	118.45	964.52	1 010.82
Charge per subdivision (Remainder considered a subdivision)	77.56	10.86		
Application for removal of restriction				
Advertisement fees	5 428.95	760.05	6 189.00	6 486.07
Application for Demolition of Buildings				
Demolition of buildings				1 200.00
SALE OR LEASE OF LAND	70.00	10.00	00.47	00.46
Administration fees	72.08	10.09		
Application fees (Refundable Deposit)	853.12 5 358.44	119.44 750.18	+	
Advertising fee (Recoverable cost against Survey and Advertising) Zoning Certificate	35.26	4.94		-
Extension of Time	190.37	26.65		
Amendments to existing subdivisions	853.12	119.44	-	
Town Planning Scheme Document	465.34	65.15		
TENDER	1		-	
TENDER DOCUMENTS: 80:20	265.00	37.10	302.10	316.60
TENDER DOCUMENTS: 90:10	371.00	51.94	422.94	443.24
BILL BOARDS				
APPLICATION FEES			1	1-4-440-74
Application Fees - bill board	1 208.40	169.18		
Application Fees - bill board Application Fees - Mobile Signs Permit	302.10	42.29	344.39	360.9
Application Fees - bill board			344.39 1 377.58	360.92 3 1 443.70

ANNUAL FEES				
Annual Fees - Bill boards (Council Property per signface)	5 437.80	761.29	6 199.09	6 496.65
Annual Fees - Bill boards (Private Property per signface)	2 537.64	355.27	2 892.91	3 031.77
Annual Fees - Directional Sign (Per signface)	664.62	93.05	757.67	794.03
Annual Fees - Illuminated Street Name Signs (Per Signface)	785.46	109.96	895.42	938.40
Annual Fees - Litter Bins	422.94	59.21	482.15	505.29
Annual Fees - Permanent Street Pole Posters	0.00	0.00	0.00	0.00
Annual Fees - Pole Bins	422.94	59.21	482.15	505.29
Annual Fees - Sitting Bench	664.62	93.05	757.67	794.03
Annual Fees - Encroaching Sign	664.62	93.05	757.67	794.03
PERMIT FEES				
Permit Fees - Banner	422.94	59.21	482.15	505.29
Permit Fees - Mobile Signs	1 450.08	203.01	1 653.09	1 732.44
Permit Fees - non - commercial per poster maximum 100 posters	604.20	84.59	688.79	721.85
Permit Fees - Commercial per poster maximum 100 posters	1 208.40	169.18	1 377.58	1 443.70
DEPOSIT				
Deposit - Banner	604.20	84.59	688.79	721.85
Deposit - For Sale Permit	1 208.40	169.18	1 377.58	1 443.70
Deposit - Mobile Signs	1 208.40	169.18	1 377.58	1 443.70
Deposit - On show Permit	1 208.40	169.18	1 377.58	1 443.70
Deposit - Poster	1 208.40	169.18	1 377.58	1 443.70
Deposit - Election Poster (per party)	6 042.00	845.88	6 887.88	7 218.50

Municipal manager's quality certificate

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

Print Name Mbhashe Local Mynigpality

Acting Municipal manager of Mbhashe Local Municipality (EC121)

Signature

Date