



# ANNUAL BUDGET FOR 2015 TO 2018

# Part 1 – Annual Budget

## 1.1 Mayor's Report

The budget presented is a path mapping whether the decisions we take today and the prioritized programs/projects will leave behind any legacy or not.

The municipality has limited employment opportunities and this has huge implications on the increased need for welfare and indigent support in the municipality. It is for this reason that the Council has placed an emphasis on social development and economic development programmes.

The backbone of Mquma Local Municipality's economy is heritage; tourism/eco-tourism; agriculture; manufacturing and trade; mining and forestry. I must indicate though Speaker that the economic potential has not been fully explored and utilized effectively. This is thus the reason why Local Economic Development finds specific expression in 2015/2016 Integrated Development Plan Priorities.

The Medium Term Revenue and Expenditure Framework has been prepared in accordance with the National Treasury circular guidelines; Municipal Budget and Reporting Regulations and taking into account priorities as contained in the Integrated Development Plan.

## 1.2 Council Resolutions

On 28<sup>th</sup> May 2015 the Council of Mquma Local Municipality met to consider the MTREF budget of the municipality for 2015/2018. The Council approved and adopted the following resolutions:

1. The council in terms of section 24 of the MFMA Act 56 of 2003, approved the annual budget of the municipality for 2015-2018 and Capital appropriations as set out in the following tables:
  - 1.1 Budgeted Financial Performance by standard classification of revenue of R 359 061 999 and Expenditure of R 301 352 670 (A2 ) be approved.
  - 1.2 Budgeted Financial Performance by vote of revenue of R 359 061 999 and Expenditure of R 301 352 670 (A3) be approved.
  - 1.3 Budgeted Financial Performance of revenue by source of R 359 061 999 and Expenditure of R 301 352 670 (A4) be approved.

2. That the Financial Position, Cash flow and Service delivery targets were approved in the following tables:
  - 2.1 Capital Expenditure of R 107 806 650 (A5)
  - 2.2 Budgeted Financial Position (A6 )
  - 2.3 Budgeted Cash flows (A7)
  - 2.4 Cash backed and accumulated surplus reconciliation (A8)
  - 2.5 Asset management (A9)
  - 2.6 Basic service delivery measures (A10)
3. The council in terms of S24(2)(c)(i) of the MFMA Act 56 of 2003 and Section 74 and 75 of the systems act of 2000 as amended; approved the tariffs of rates and services that were used to prepare the estimates of revenue by source with effect from 1 July 2015.
4. The council in terms of section 24(2)(c)(iii) of the MFMA Act 56 of 2003, approved the measurable performance objectives for operating and capital budget by vote for each year of the MTREF as set out in supporting table.
5. The council approved the free basic package as set out in the budget.
6. The council in terms of section 24(2)(c)(v) of the of the MFMA Act 56 of 2003 approved the following policies that were part of the budget process and were used in the preparation of the budget:
  - 6.1 Budget Policy
  - 6.2 Indigent Policy and By-law
  - 6.3 Property Rates policy and By-law
  - 6.4 Tarrif Policy and By-law
  - 6.5 Bad debts Policy
  - 6.6 Provision for Bad debts Policy
  - 6.7 Asset Management Policy
  - 6.7 Credit Control and Debt management Policy and By-law
  - 6.8 Funds and Reserves Policy

### **1.3 Executive Summary**

The application of sound financial management principles for the compilation of Mngquma'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.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.

The municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 75 was used to guide the compilation of the 2015/18 MTREF.

The main challenges experienced during the compilation of the 2015/18 MTREF budget can be summarised as follows:

- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced

The following budget principles and guidelines directly informed the compilation of the 2015/18 MTREF budget:

- Expenditure on Personnel has been prepared using the recently approved organogram taking into account the critical posts that need to be filled urgently such as PMO, Risk Manager and General Manager. The budget for personnel has increased from R130m to R146m.
- The increase is due to the proposed salary adjustment of 5.8% for employees below section 56 and 6.3% for section 56 managers.
- Councilors' Allowances increase is as a result of proposed adjustment of 6%, in Gazette 38608. *Allowances for councilors increased from R23m to R24m.*
- R7.5m has been budgeted for road maintenance, street lights, community hall refurbishment etc.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2015/18 Medium-term Revenue and Expenditure Framework:

**Table 1 Consolidated Overview of the 2015/18 MTREF**

<b>R thousand</b>	<b>Adjustment Budget 2014/15</b>	<b>Budget Year 2015/16</b>	<b>Budget Year + 1 2016/17</b>	<b>Budget Year + 2 2017/18</b>
Total Operating Revenue	229 143 000	251 254 000	265 075 000	279 122 000
Total Operating Expenditure	266 731 000	301 353 000	317 927 000	334 772 000
<i>Surplus/(Deficit) for the year</i>	<i>(37 588 000)</i>	<i>(50 099 000)</i>	<i>(52 852 000)</i>	<i>(55 650 000)</i>
Total Capital Expenditure	110 058 000	107 807 000	113 736 000	119 764 000

Total operating revenue has grown by 9.6 per cent for the 2015/16 financial year when compared to the 2014/15 Adjustments Budget.

Total operating expenditure for the 2015/16 financial year has been appropriated at R 301 million and translates into a budgeted deficit of R51 million which is caused by non-cash items such as depreciation and provision for bad debts. When compared to the 2014/15 Adjustments Budget, operational expenditure has grown by 13 per cent in the 2015/16 budget.

The capital budget of R107 million for 2015/16 is 2 per cent less when compared to the 2014/15 Adjustment Budget.

The reduction is due to various projects being finalised in the previous financial year as well as affordability constraints in the light of current economic circumstances. Operating Revenue Framework

The following table is a summary of the 2015/18 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 Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>										
Property rates	2	10 712	11 136	11 713	17 561	17 561	19 472	19 472	20 544	21 632
Property rates - penalties & collection charges										
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	3 404	3 436	3 470	4 100	4 100	4 100	4 100	4 325	4 555
Service charges - other										
Rental of facilities and equipment		2 193	2 186	2 114	2 139	2 139	2 139	2 317	2 444	2 574
Interest earned - external investments		2 800	3 169	4 435	4 000	4 000	2 635	4 500	4 748	4 999
Interest earned - outstanding debtors		1 255	2 462	2 912	2 625	2 625	2 625	4 525	4 774	5 027
Dividends received										
Fines		1 751	1 384	1 372	1 646	1 646	1 646	2 201	2 322	2 445
Licences and permits		2 624	2 901	953	3 739	3 739	3 739	1 000	1 055	1 111
Agency services		809	778	2 709	820	820	820	4 283	4 518	4 758
Transfers recognised - operational		135 532	153 278	219 175	176 593	191 241	200 671	207 295	218 697	230 288
Other revenue	2	615	388	651	681	681	681	972	1 025	1 079
Gains on disposal of PPE		57	48	59	590	590	590	590	623	656
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>161 752</b>	<b>181 167</b>	<b>249 564</b>	<b>214 494</b>	<b>229 143</b>	<b>239 119</b>	<b>251 254</b>	<b>265 075</b>	<b>279 122</b>

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

The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

The bulk of the municipality's revenue is the amounts received from grant. Property rates is sitting at 8 per cent of the total municipality's revenue. Operating grants and transfers totals R201 million in the 2014/15 financial year and steadily increases to R230 million by 2017/18.

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

**Table 3 Operating Transfers and Grant Receipts**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		137 189	166 231	-	200 662	200 662	-	252 935	249 836	241 742
Local Government Equitable Share		135 532	154 089		191 206	191 206		234 405	232 254	224 029
Finance Management		1 410	1 413		1 600	1 600		1 600	1 625	1 700
Municipal Systems Improvement		247	969		934	934		930	957	1 013
Integrated National Electrification Programme			8 514		5 400	5 400		15 000	15 000	15 000
EPWP Incentive			1 247		1 522	1 522		1 000		
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	137 189	166 231	-	200 662	200 662	-	252 935	249 836	241 742

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 the municipality.

Within this framework the municipality has undertaken the tariff setting process relating to service charges as follows.

### 1.3.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. The tariffs for rates and services remain unchanged.

### 1.3.2 Waste Removal and Impact of Tariff Increases

Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term.

## 1.4 Operating Expenditure Framework

The municipality's expenditure framework for the 2015/18 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and

The following table is a high level summary of the 2015/18 MTREF budget (classified per main type of operating expenditure):

**Table 4 Summary of operating expenditure by standard classification item**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Expenditure By Type</b>										
Employee related costs	2	80 069	88 361	103 960	121 325	130 402	129 654	146 304	154 351	162 532
Remuneration of councillors		-	20 206	22 155	23 007	22 689	21 628	24 140	25 468	26 817
Debt impairment	3	4 833	-	8 774	3 000	3 000	3 000	3 000	3 165	3 333
Depreciation & asset impairment	2	37 139	34 313	47 099	34 642	34 642	34 642	47 099	49 690	52 323
Finance charges		2 336	-	278	2 658	2 503	2 595	1 200	1 266	1 333
Bulk purchases	2	1 596	3 238	1 866	4 216	5 512	10 338	7 000	7 385	7 776
Other materials	8	4 758	4 561	10 739	6 694	5 182	5 007	7 455	7 865	8 282
Contracted services		8 679	8 099	257	6 158	5 586	4 319	7 079	7 468	7 864
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	27 921	33 534	55 183	50 382	57 214	65 576	58 075	61 270	64 517
Loss on disposal of PPE										
<b>Total Expenditure</b>		<b>167 331</b>	<b>192 312</b>	<b>250 311</b>	<b>252 083</b>	<b>266 731</b>	<b>276 761</b>	<b>301 353</b>	<b>317 927</b>	<b>334 777</b>

The budgeted allocation for employee related costs for the 2015/16 financial year totals R170 million, which equals 56 per cent of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 5.8 per cent for the 2015/16 financial year. In addition expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent Gazette (No.38608) in this regard has been taken into account in compiling the municipality's budget.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R47 million for the 2015/16 financial and equates to 16 per cent of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 0.4 per cent (R1.2 million) of operating expenditure excluding annual redemption for 2015/16.

Bulk purchases are directly informed by the purchase of electricity from Eskom and paraffin for the indigent households.

Other materials comprises of amongst others the materials for maintenance. In line with the municipality's repairs and maintenance plan this group of expenditure has been prioritised to ensure sustainability of the municipality's infrastructure. For 2015/16 the appropriation against this group of expenditure is sitting at R2.4 million

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

**Figure 1 Main operational expenditure categories for the 2015/16 financial year**

### 1.4.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the municipality's current infrastructure, the 2015/16 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the municipality. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

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

**Table 3 Repairs and maintenance per asset class**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Depreciation & asset impairment		37 139	34 313	47 099	34 642	34 642	34 642	47 099	49 690	52 323
<b>Repairs and Maintenance by Asset Class</b>	3	57 949	-	10 739	6 694	5 182	5 007	7 455	7 865	8 282
Infrastructure - Road transport		57 559	-	4 053	1 650	1 650	1 650	4 505	4 753	5 005
Infrastructure - Electricity		-	-	1 682	300	300	300	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		57 559	-	5 735	1 950	1 950	1 950	4 505	4 753	5 005
Community		59	-	-	-	-	-	1 450	1 530	1 611
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	331	-	5 004	4 744	3 232	3 057	1 500	1 583	1 666
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>95 088</b>	<b>34 313</b>	<b>57 838</b>	<b>41 336</b>	<b>39 824</b>	<b>39 649</b>	<b>54 554</b>	<b>57 555</b>	<b>60 605</b>



For the 2015/16 financial year, R4.5 million of total repairs and maintenance will be spent on infrastructure assets. Community assets at R1.4 million and Other assets has been allocated R1.5 million of total repairs and maintenance.

#### 1.4.2 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy.

### 1.5 Capital expenditure

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

**Table 6 2015/18 Medium-term capital budget per vote**

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>Governance and administration</i>	1	1 176	49 988	3 419	2 060	2 196	2 558	1 230	1 298	1 366
Executive and council		425	48 309	552	240	770	1 108	30	32	33
Budget and treasury office		371	148	76	570	188	178	30	32	33
Corporate services		380	1 531	2 791	1 250	1 239	1 272	1 170	1 234	1 300
<i>Community and public safety</i>		608	3 666	758	3 135	4 226	3 641	5 180	5 465	5 755
Community and social services		608	3 666	758	3 135	4 226	3 641	5 180	5 465	5 755
Sport and recreation										
Public safety										
Housing										
Health										
<i>Economic and environmental services</i>		2 103	24 077	43 401	78 887	103 635	105 560	101 397	106 973	112 643
Planning and development		46	64	98	1 300	300	300	660	696	733
Road transport		2 057	24 013	43 303	77 587	103 335	105 260	100 737	106 277	111 910
Environmental protection										
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste water management										
Waste management										
<i>Other</i>										
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>3 887</b>	<b>77 731</b>	<b>47 578</b>	<b>84 082</b>	<b>110 058</b>	<b>111 760</b>	<b>107 807</b>	<b>113 736</b>	<b>119 764</b>

**Table 4 MBRR Table A1 - Budget Summary**

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	10 712	11 136	11 713	17 561	17 561	19 472	19 472	20 544	21 632
Service charges	3 404	3 436	3 470	4 100	4 100	4 100	4 100	4 325	4 555
Investment revenue	2 800	3 169	4 435	4 000	4 000	2 635	4 500	4 748	4 999
Transfers recognised - operational	135 532	153 278	219 175	176 593	191 241	200 671	207 295	218 697	230 288
Other own revenue	9 304	10 147	10 770	12 241	12 241	12 241	15 887	16 761	17 649
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>161 752</b>	<b>181 167</b>	<b>249 564</b>	<b>214 494</b>	<b>229 143</b>	<b>239 119</b>	<b>251 254</b>	<b>265 075</b>	<b>279 122</b>
Employee costs	80 069	88 361	103 960	121 325	130 402	129 654	146 304	154 351	162 532
Remuneration of councillors	-	20 206	22 155	23 007	22 689	21 628	24 140	25 468	26 817
Depreciation & asset impairment	37 139	34 313	47 099	34 642	34 642	34 642	47 099	49 690	52 323
Finance charges	2 336	-	278	2 658	2 503	2 595	1 200	1 266	1 333
Materials and bulk purchases	6 354	7 799	12 605	10 910	10 694	15 345	14 455	15 250	16 058
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	41 433	41 633	64 214	59 541	65 800	72 895	68 154	71 903	75 714
<b>Total Expenditure</b>	<b>167 331</b>	<b>192 312</b>	<b>250 311</b>	<b>252 083</b>	<b>266 731</b>	<b>276 761</b>	<b>301 353</b>	<b>317 927</b>	<b>334 777</b>
<b>Surplus/(Deficit)</b>	<b>(5 579)</b>	<b>(11 145)</b>	<b>(747)</b>	<b>(37 588)</b>	<b>(37 588)</b>	<b>(37 642)</b>	<b>(50 098)</b>	<b>(52 852)</b>	<b>(55 655)</b>
Transfers recognised - capital	1 657	60 827	60 046	84 082	110 058	111 760	107 807	113 736	119 764
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(3 922)</b>	<b>49 682</b>	<b>59 299</b>	<b>46 494</b>	<b>72 470</b>	<b>74 118</b>	<b>57 708</b>	<b>60 884</b>	<b>64 109</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(3 922)</b>	<b>49 682</b>	<b>59 299</b>	<b>46 494</b>	<b>72 470</b>	<b>74 118</b>	<b>57 708</b>	<b>60 884</b>	<b>64 109</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>3 887</b>	<b>77 731</b>	<b>47 578</b>	<b>84 082</b>	<b>110 058</b>	<b>111 760</b>	<b>107 807</b>	<b>113 736</b>	<b>119 764</b>
Transfers recognised - capital	3 887	77 731	47 578	84 082	110 058	111 760	107 807	113 736	119 764
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>3 887</b>	<b>77 731</b>	<b>47 578</b>	<b>84 082</b>	<b>110 058</b>	<b>111 760</b>	<b>107 807</b>	<b>113 736</b>	<b>119 764</b>
<b>Financial position</b>									
Total current assets	64 328	86 084	126 234	194 008	194 008	194 008	134 250	141 634	149 141
Total non current assets	292 912	310 377	489 241	241 338	241 338	241 338	592 748	625 349	658 493
Total current liabilities	32 806	51 633	72 060	38 729	38 729	38 729	110 894	116 994	123 194
Total non current liabilities	20 233	26 255	32 315	26 255	26 255	26 255	445	470	495
Community wealth/Equity	304 201	318 575	511 099	350 209	370 362	370 362	615 659	649 520	683 945
<b>Cash flows</b>									
Net cash from (used) operating	426 317	14 354	65 633	46 493	57 820	74 118	57 118	60 261	63 453
Net cash from (used) investing	-	21	(35 559)	(83 492)	(109 468)	(111 170)	(107 216)	(113 113)	(119 108)
Net cash from (used) financing	-	-	(892)	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>426 317</b>	<b>14 375</b>	<b>90 602</b>	<b>23 113</b>	<b>8 465</b>	<b>23 060</b>	<b>40 503</b>	<b>(12 349)</b>	<b>(68 004)</b>
<b>Cash backing/surplus reconciliation</b>									
Cash and investments available	47 288	61 826	90 602	93 089	93 089	93 089	108 065	114 009	120 051
Application of cash and investments	12 769	25 085	63 820	(42 191)	(42 191)	(37 848)	75 888	80 062	84 305
<b>Balance - surplus (shortfall)</b>	<b>34 519</b>	<b>36 741</b>	<b>26 782</b>	<b>135 280</b>	<b>135 280</b>	<b>130 937</b>	<b>32 177</b>	<b>33 947</b>	<b>35 746</b>
<b>Asset management</b>									
Asset register summary (WDV)	129 036	66 596	536 063	124 418	124 418	124 444	596 729	629 549	662 915
Depreciation & asset impairment	37 139	34 313	47 099	34 642	34 642	34 642	47 099	49 690	52 323
Renewal of Existing Assets	-	-	40 306	53 915	53 915	53 915	68 710	72 489	76 331
Repairs and Maintenance	57 949	-	10 739	6 694	5 182	5 007	7 455	7 865	8 282
<b>Free services</b>									
Cost of Free Basic Services provided	132	132	132	132	132	132	132	132	132
Revenue cost of free services provided	2 207	2 207	2 207	2 207	2 100	2 100	2 207	2 207	2 207
<b>Households below minimum service level</b>									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	943	943	943	943	943	943	943	943	943

## **Explanatory notes to MBRR Table A1 - Budget Summary**

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

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

EC122 Mngquma - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		154 431	174 705	241 001	199 329	213 977	-	236 443	249 449	262 668
Executive and council		-	-	-	-	-	-	30	32	33
Budget and treasury office		154 142	173 672	240 349	199 256	213 904	-	234 250	247 135	260 232
Corporate services		289	1 033	652	73	73	-	2 163	2 282	2 403
<i>Community and public safety</i>		5 093	8 480	5 034	6 518	6 518	-	16 953	17 885	18 833
Community and social services		-	8 480	-	41	41	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 093	-	5 034	6 232	6 232	-	16 953	17 885	18 833
Housing		-	-	-	246	246	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		443	58 808	-	4 523	4 523	-	105 665	111 477	117 385
Planning and development		-	-	-	-	-	-	660	696	733
Road transport		443	58 808	-	4 523	4 523	-	105 005	110 780	116 652
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3 444	-	3 470	4 125	4 125	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 444	-	3 470	4 125	4 125	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	163 411	241 993	249 506	214 494	229 143	-	359 061	378 811	398 886
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		105 554	123 076	166 969	118 491	127 425	-	139 517	147 190	154 991
Executive and council		16 194	32 146	35 391	40 684	43 759	-	47 217	49 814	52 454
Budget and treasury office		68 409	61 737	105 411	42 033	43 321	-	45 979	48 508	51 079
Corporate services		20 951	29 193	26 166	35 774	40 345	-	46 321	48 868	51 458
<i>Community and public safety</i>		16 388	42 550	39 853	39 236	39 635	-	55 277	58 317	61 408
Community and social services		1 547	42 550	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		14 841	-	39 853	32 531	32 942	-	55 277	58 317	61 408
Housing		-	-	-	6 705	6 693	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		31 749	26 687	26 840	77 875	83 578	-	106 559	112 420	118 379
Planning and development		5 116	5 388	8 632	17 040	23 837	-	24 566	25 918	27 291
Road transport		26 633	21 299	18 209	60 836	59 741	-	81 993	86 503	91 087
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		13 639	-	16 649	16 480	16 093	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 639	-	16 649	16 480	16 093	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	167 330	192 313	250 311	252 083	266 731	-	301 353	317 927	334 777
<b>Surplus/(Deficit) for the year</b>		(3 919)	49 680	(806)	(37 589)	(37 588)	-	57 708	60 884	64 109

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

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.
3. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Corporate Services.

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>										
Vote 1 - OFFICE OF THE MAYOR	1	-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE SPAEKER		-	-	-	-	-	-	-	-	-
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	30	32	33
Vote 4 - STRATEGIC MANAGEMENT		-	-	-	-	-	-	30	32	33
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	630	665	700
Vote 6 - BUDGET & TREASURY OFFICE		154 142	173 672	188 044	199 256	213 904	222 745	234 250	247 135	260 232
Vote 7 - CORPORATE SERVICES		289	1 033	652	73	73	1 208	2 163	2 282	2 403
Vote 8 - COMMUNITY SERVICES		8 427	8 480	8 505	10 397	10 397	10 397	16 953	17 885	18 833
Vote 9 - INFRASTRUCTURAL PLANNING AND DEV		443	58 808	52 305	4 768	4 768	10 397	105 005	110 780	116 652
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	163 301	241 993	249 506	214 494	229 143	235 558	359 061	378 811	398 886
<b>Expenditure by Vote to be appropriated</b>										
Vote 1 - OFFICE OF THE MAYOR	1	4 603	5 612	8 295	9 084	8 543	9 021	11 278	11 898	12 529
Vote 2 - OFFICE OF THE SPAEKER		12 991	17 844	19 497	20 905	23 619	22 538	22 275	23 500	24 746
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER		6 849	8 691	7 599	10 695	12 176	10 501	13 664	14 415	15 179
Vote 4 - STRATEGIC MANAGEMENT		5 467	5 388	6 727	11 902	14 373	15 136	14 694	15 502	16 324
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	1 333	5 138	9 463	10 423	9 873	10 416	10 968
Vote 6 - BUDGET & TREASURY OFFICE		31 075	60 791	111 926	42 033	43 321	49 018	45 979	48 508	51 079
Vote 7 - CORPORATE SERVICES		18 728	28 160	26 166	35 774	40 345	40 526	46 321	48 868	51 458
Vote 8 - COMMUNITY SERVICES		-	42 550	48 228	49 011	48 462	49 668	55 277	58 317	61 408
Vote 9 - INFRASTRUCTURAL PLANNING AND DEV		9 708	64 025	20 539	67 541	66 429	69 929	81 993	86 503	91 087
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	89 421	233 060	250 311	252 083	266 731	276 761	301 353	317 927	334 777
<b>Surplus/(Deficit) for the year</b>	2	73 880	8 932	(805)	(37 589)	(37 589)	235 558	57 708	60 884	64 109

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

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

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>										
Property rates	2	10 712	11 136	11 713	17 561	17 561	19 472	19 472	20 544	21 632
Property rates - penalties & collection charges										
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	3 404	3 436	3 470	4 100	4 100	4 100	4 100	4 325	4 555
Service charges - other										
Rental of facilities and equipment		2 193	2 186	2 114	2 139	2 139	2 139	2 317	2 444	2 574
Interest earned - external investments		2 800	3 169	4 435	4 000	4 000	2 635	4 500	4 748	4 999
Interest earned - outstanding debtors		1 255	2 462	2 912	2 625	2 625	2 625	4 525	4 774	5 027
Dividends received										
Fines		1 751	1 384	1 372	1 646	1 646	1 646	2 201	2 322	2 445
Licences and permits		2 624	2 901	953	3 739	3 739	3 739	1 000	1 055	1 111
Agency services		809	778	2 709	820	820	820	4 283	4 518	4 758
Transfers recognised - operational		135 532	153 278	219 175	176 593	191 241	200 671	207 295	218 697	230 288
Other revenue	2	615	388	651	681	681	681	972	1 025	1 079
Gains on disposal of PPE		57	48	59	590	590	590	590	623	656
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>161 752</b>	<b>181 167</b>	<b>249 564</b>	<b>214 494</b>	<b>229 143</b>	<b>239 119</b>	<b>251 254</b>	<b>265 075</b>	<b>279 122</b>
<b>Expenditure By Type</b>										
Employee related costs	2	80 069	88 361	103 960	121 325	130 402	129 654	146 304	154 351	162 532
Remuneration of councillors		-	20 206	22 155	23 007	22 689	21 628	24 140	25 468	26 817
Debt impairment	3	4 833	-	8 774	3 000	3 000	3 000	3 000	3 165	3 333
Depreciation & asset impairment	2	37 139	34 313	47 099	34 642	34 642	34 642	47 099	49 690	52 323
Finance charges		2 336	-	278	2 658	2 503	2 595	1 200	1 266	1 333
Bulk purchases	2	1 596	3 238	1 866	4 216	5 512	10 338	7 000	7 385	7 776
Other materials	8	4 758	4 561	10 739	6 694	5 182	5 007	7 455	7 865	8 282
Contracted services		8 679	8 099	257	6 158	5 586	4 319	7 079	7 468	7 864
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	27 921	33 534	55 183	50 382	57 214	65 576	58 075	61 270	64 517
Loss on disposal of PPE										
<b>Total Expenditure</b>		<b>167 331</b>	<b>192 312</b>	<b>250 311</b>	<b>252 083</b>	<b>266 731</b>	<b>276 761</b>	<b>301 353</b>	<b>317 927</b>	<b>334 777</b>
<b>Surplus/(Deficit)</b>		<b>(5 579)</b>	<b>(11 145)</b>	<b>(747)</b>	<b>(37 588)</b>	<b>(37 588)</b>	<b>(37 642)</b>	<b>(50 098)</b>	<b>(52 852)</b>	<b>(55 655)</b>
Transfers recognised - capital		1 657	60 827	60 046	84 082	110 058	111 760	107 807	113 736	119 764
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(3 922)</b>	<b>49 682</b>	<b>59 299</b>	<b>46 494</b>	<b>72 470</b>	<b>74 118</b>	<b>57 708</b>	<b>60 884</b>	<b>64 109</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(3 922)</b>	<b>49 682</b>	<b>59 299</b>	<b>46 494</b>	<b>72 470</b>	<b>74 118</b>	<b>57 708</b>	<b>60 884</b>	<b>64 109</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(3 922)</b>	<b>49 682</b>	<b>59 299</b>	<b>46 494</b>	<b>72 470</b>	<b>74 118</b>	<b>57 708</b>	<b>60 884</b>	<b>64 109</b>
Share of surplus/ (deficit) of associate	7									
<b>Surplus/(Deficit) for the year</b>		<b>(3 922)</b>	<b>49 682</b>	<b>59 299</b>	<b>46 494</b>	<b>72 470</b>	<b>74 118</b>	<b>57 708</b>	<b>60 884</b>	<b>64 109</b>

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

1. Total revenue is R251 million in 2015/16 and escalates to R279 million by 2017/18.
2. Revenue to be generated from property rates is R19 million in the 2015/16 financial year and increases to R21 million by 2015/18
3. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF for the two outer years.

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



Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1									
<b>Capital expenditure - Vote</b>										
<b>Multi-year expenditure to be appropriated</b>	2									
Vote 1 - OFFICE OF THE MAYOR		335	450	-	-	500	838	-	-	-
Vote 2 - OFFICE OF THE SPAEKER		90	-	461	-	62	62	-	-	-
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER		-	47 859	91	240	208	208	30	32	33
Vote 4 - STRATEGIC MANAGEMENT		-	64	90	150	150	150	30	32	33
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		46	-	9	1 150	150	150	630	665	700
Vote 6 - BUDGET & TREASURY OFFICE		371	148	76	570	188	178	30	32	33
Vote 7 - CORPORATE SERVICES		380	1 531	2 791	1 250	1 239	1 272	1 170	1 234	1 300
Vote 8 - COMMUNITY SERVICES		608	3 666	758	3 135	4 226	3 641	5 180	5 465	5 755
Vote 9 - INFRASTRUCTURAL PLANNING AND DEV		2 057	24 013	43 303	77 587	103 335	105 260	100 737	106 277	111 910
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	3 888	77 731	47 578	84 082	110 058	111 760	107 807	113 736	119 764
<b>Single-year expenditure to be appropriated</b>	2									
Vote 1 - OFFICE OF THE MAYOR		-	-	-	-	-	-	-	-	-
Vote 2 - OFFICE OF THE SPAEKER		-	-	-	-	-	-	-	-	-
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 4 - STRATEGIC MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - BUDGET & TREASURY OFFICE		-	-	-	-	-	-	-	-	-
Vote 7 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 9 - INFRASTRUCTURAL PLANNING AND DEV		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		3 888	77 731	47 578	84 082	110 058	111 760	107 807	113 736	119 764
<b>Capital Expenditure - Standard</b>										
<i>Governance and administration</i>		1 176	49 988	3 419	2 060	2 196	2 558	1 230	1 298	1 366
Executive and council		425	48 309	552	240	770	1 108	30	32	33
Budget and treasury office		371	148	76	570	188	178	30	32	33
Corporate services		380	1 531	2 791	1 250	1 239	1 272	1 170	1 234	1 300
<i>Community and public safety</i>		608	3 666	758	3 135	4 226	3 641	5 180	5 465	5 755
Community and social services		608	3 666	758	3 135	4 226	3 641	5 180	5 465	5 755
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 103	24 077	43 401	78 887	103 635	105 560	101 397	106 973	112 643
Planning and development		46	64	98	1 300	300	300	660	696	733
Road transport		2 057	24 013	43 303	77 587	103 335	105 260	100 737	106 277	111 910
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	3 887	77 731	47 578	84 082	110 058	111 760	107 807	113 736	119 764
<b>Funded by:</b>										
National Government		3 887	77 731	47 578	84 082	110 058	111 760	107 807	113 736	119 764
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	3 887	77 731	47 578	84 082	110 058	111 760	107 807	113 736	119 764
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	7	3 887	77 731	47 578	84 082	110 058	111 760	107 807	113 736	119 764

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

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2015/16 R107 million has been allocated. This allocation escalates to R113 million in 2016/17 and then to R119 million in 2017/18.
3. The capital programme is funded from capital and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from current year surpluses.

**Table 12 MBRR Table A6 - Budgeted Financial Position**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>ASSETS</b>										
<b>Current assets</b>										
Cash		47 288	61 826	90 602	93 089	93 089	93 089	108 065	114 009	120 051
Call investment deposits	1	-	-	-	-	-	-	-	-	-
Consumer debtors	1	8 357	5 521	8 320	100 919	100 919	100 919	-	-	-
Other debtors		8 683	18 737	5 034				11 177	11 792	12 417
Current portion of long-term receivables				13 331				9 435	9 954	10 482
Inventory	2			8 948				5 573	5 880	6 191
<b>Total current assets</b>		<b>64 328</b>	<b>86 084</b>	<b>126 234</b>	<b>194 008</b>	<b>194 008</b>	<b>194 008</b>	<b>134 250</b>	<b>141 634</b>	<b>149 141</b>
<b>Non current assets</b>										
Long-term receivables										
Investments										
Investment property		61 593	63 015	717						
Investment in Associate										
Property, plant and equipment	3	231 290	247 318	488 321	241 338	241 338	241 338	592 148	624 716	657 826
Agricultural										
Biological										
Intangible		29	44	202				600	633	667
Other non-current assets										
<b>Total non current assets</b>		<b>292 912</b>	<b>310 377</b>	<b>489 241</b>	<b>241 338</b>	<b>241 338</b>	<b>241 338</b>	<b>592 748</b>	<b>625 349</b>	<b>658 493</b>
<b>TOTAL ASSETS</b>		<b>357 240</b>	<b>396 461</b>	<b>615 475</b>	<b>435 346</b>	<b>435 346</b>	<b>435 346</b>	<b>726 998</b>	<b>766 983</b>	<b>807 633</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	1									
Borrowing	4	704	864	437	864	864	864	412	435	458
Consumer deposits										
Trade and other payables	4	32 102	50 769	71 624	37 865	37 865	37 865	85 764	90 481	95 276
Provisions								24 719	26 078	27 461
<b>Total current liabilities</b>		<b>32 806</b>	<b>51 633</b>	<b>72 060</b>	<b>38 729</b>	<b>38 729</b>	<b>38 729</b>	<b>110 894</b>	<b>116 994</b>	<b>123 194</b>
<b>Non current liabilities</b>										
Borrowing		1 911	1 019	554	1 019	1 019	1 019	445	470	495
Provisions		18 322	25 236	31 762	25 236	25 236	25 236	-	-	-
<b>Total non current liabilities</b>		<b>20 233</b>	<b>26 255</b>	<b>32 315</b>	<b>26 255</b>	<b>26 255</b>	<b>26 255</b>	<b>445</b>	<b>470</b>	<b>495</b>
<b>TOTAL LIABILITIES</b>		<b>53 039</b>	<b>77 888</b>	<b>104 376</b>	<b>64 984</b>	<b>64 984</b>	<b>64 984</b>	<b>111 340</b>	<b>117 463</b>	<b>123 689</b>
<b>NET ASSETS</b>	5	<b>304 201</b>	<b>318 573</b>	<b>511 099</b>	<b>370 362</b>	<b>370 362</b>	<b>370 362</b>	<b>615 659</b>	<b>649 520</b>	<b>683 945</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)	4	304 201	318 575	511 099	350 209	370 362	370 362	615 659	649 520	683 945
Reserves		-	-	-	-	-	-	-	-	-
Minorities' interests										
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>304 201</b>	<b>318 575</b>	<b>511 099</b>	<b>350 209</b>	<b>370 362</b>	<b>370 362</b>	<b>615 659</b>	<b>649 520</b>	<b>683 945</b>

### **Explanatory notes to Table A6 - Budgeted Financial Position**

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

**Table 13 MBRR Table A7 - Budgeted Cash Flow Statement**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		26 507	26 122	15 133	26 425	26 425	26 425	19 472	20 544	21 632
Service charges								4 100	4 325	4 555
Other revenue								10 772	11 365	11 967
Government - operating	1	145 133	165 420	169 233	184 069	184 069	208 693	207 295	218 697	230 288
Government - capital	1	45 022	49 932	60 046	84 082	110 058	111 760	107 807	113 736	119 764
Interest		4 704	5 940	4 435	4 000	4 000	4 000	9 025	9 521	10 026
Dividends								-	-	-
<b>Payments</b>										
Suppliers and employees		204 536	(232 618)	(182 937)	(249 425)	(264 229)	(274 258)	(300 153)	(316 661)	(333 444)
Finance charges		415	(442)	(278)	(2 658)	(2 503)	(2 503)	(1 200)	(1 266)	(1 333)
Transfers and Grants	1							-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>426 317</b>	<b>14 354</b>	<b>65 633</b>	<b>46 493</b>	<b>57 820</b>	<b>74 118</b>	<b>57 118</b>	<b>60 261</b>	<b>63 453</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	21	(35 331)	590	590	590	590	623	656
Decrease (Increase) in non-current debtors				(229)				-	-	-
Decrease (increase) other non-current receivables								-	-	-
Decrease (increase) in non-current investments								-	-	-
<b>Payments</b>										
Capital assets					(84 082)	(110 058)	(111 760)	(107 807)	(113 736)	(119 764)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>21</b>	<b>(35 559)</b>	<b>(83 492)</b>	<b>(109 468)</b>	<b>(111 170)</b>	<b>(107 216)</b>	<b>(113 113)</b>	<b>(119 108)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-	-	-
Borrowing long term/refinancing								-	-	-
Increase (decrease) in consumer deposits								-	-	-
<b>Payments</b>										
Repayment of borrowing				(892)				-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>(892)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>426 317</b>	<b>14 375</b>	<b>29 181</b>	<b>(36 999)</b>	<b>(51 647)</b>	<b>(37 052)</b>	<b>(50 099)</b>	<b>(52 852)</b>	<b>(55 655)</b>
Cash/cash equivalents at the year begin:	2			61 421	60 112	60 112	60 112	90 602	40 503	(12 349)
Cash/cash equivalents at the year end:	2	426 317	14 375	90 602	23 113	8 465	23 060	40 503	(12 349)	(68 004)

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	1	426 317	14 375	90 602	23 113	8 465	23 060	40 503	(12 349)	(68 004)
Other current investments > 90 days		(379 029)	47 451	0	69 976	84 624	70 029	67 562	126 358	188 055
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>47 288</b>	<b>61 826</b>	<b>90 602</b>	<b>93 089</b>	<b>93 089</b>	<b>93 089</b>	<b>108 065</b>	<b>114 009</b>	<b>120 051</b>
<b>Application of cash and investments</b>										
Unspent conditional transfers		-	-	-	-	-	-	14 654	15 460	16 280
Unspent borrowing		-	-	-	-	-	-	-	-	-
Statutory requirements	2									
Other working capital requirements	3	12 769	25 085	63 820	(42 191)	(42 191)	(37 848)	61 233	64 601	68 025
Other provisions										
Long term investments committed	4	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5									
<b>Total Application of cash and investments:</b>		<b>12 769</b>	<b>25 085</b>	<b>63 820</b>	<b>(42 191)</b>	<b>(42 191)</b>	<b>(37 848)</b>	<b>75 888</b>	<b>80 062</b>	<b>84 305</b>
<b>Surplus(shortfall)</b>		<b>34 519</b>	<b>36 741</b>	<b>26 782</b>	<b>135 280</b>	<b>135 280</b>	<b>130 937</b>	<b>32 177</b>	<b>33 947</b>	<b>35 746</b>

### **Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents totals R40 million as at the end of the 2015/16 financial year and escalates to R68 million by 2017/18.

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

1. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
2. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

### **Table 15 MBRR Table A9 - Asset Management**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	3 886	-	7 233	30 167	56 143	57 845	39 097	41 247	43 433
Infrastructure - Road transport		-	-	3 000	23 072	49 048	49 048	5 600	5 908	6 221
Infrastructure - Electricity		-	-	-	-	-	-	15 610	16 469	17 341
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	3 000	23 072	49 048	49 048	21 210	22 377	23 563
Community		82	-	2 776	-	-	-	5 300	5 592	5 888
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3 804	-	1 457	6 095	6 095	7 797	12 587	13 279	13 983
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	1 000	1 000	1 000	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	40 306	53 915	53 915	53 915	68 710	72 489	76 331
Infrastructure - Road transport		-	-	40 306	52 440	52 440	52 440	68 710	72 489	76 331
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	40 306	52 440	52 440	52 440	68 710	72 489	76 331
Community		-	-	-	1 475	1 475	1 475	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	43 306	75 512	101 488	101 488	74 310	78 397	82 552
Infrastructure - Road transport		-	-	43 306	75 512	101 488	101 488	74 310	78 397	82 552
Infrastructure - Electricity		-	-	-	-	-	-	15 610	16 469	17 341
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	43 306	75 512	101 488	101 488	89 920	94 866	99 893
Community		82	-	2 776	1 475	1 475	1 475	5 300	5 592	5 888
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3 804	-	1 457	6 095	6 095	7 797	12 587	13 279	13 983
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	1 000	1 000	1 000	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	3 886	-	47 539	84 082	110 058	111 760	107 807	113 736	119 764
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>										
Infrastructure - Road transport	5	45 290	-	450 078	76 452	76 452	76 479	493 288	520 419	548 001
Infrastructure - Electricity		13 300	-	-	-	-	-	15 610	16 469	17 341
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		208	-	-	32 457	32 457	32 457	-	-	-
Infrastructure		58 798	-	450 078	108 909	108 909	108 936	508 898	536 887	565 342
Community		282	-	14 243	3 256	3 256	3 256	16 767	17 689	18 627
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		61 593	63 015	717	-	-	-	-	-	-
Other assets		8 334	3 537	70 822	12 252	12 252	12 252	70 464	74 340	78 280
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		29	44	202	-	-	-	600	633	667
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	129 036	66 596	536 063	124 418	124 418	124 444	596 729	629 549	662 915
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>	3	37 139	34 313	47 099	34 642	34 642	34 642	47 099	49 690	52 323
<b>Repairs and Maintenance by Asset Class</b>		57 949	-	10 739	6 694	5 182	5 007	7 455	7 865	8 282
Infrastructure - Road transport		57 559	-	4 053	1 650	1 650	1 650	4 505	4 753	5 005
Infrastructure - Electricity		-	-	1 682	300	300	300	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		57 559	-	5 735	1 950	1 950	1 950	4 505	4 753	5 005
Community		59	-	-	-	-	-	1 450	1 530	1 611
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6,7	331	-	5 004	4 744	3 232	3 057	1 500	1 583	1 666
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		95 088	34 313	57 838	41 336	39 824	39 649	54 554	57 555	60 605

### **Explanatory notes to Table A9 - Asset Management**

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

### **Table 16 MBRR Table A10 - Basic Service Delivery Measurement**



Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		2 200 195	2 200 195	2 200 195	2 200 195	2 200 195	2 200 195	2 200 195	2 200 195	2 200 195
<i>Minimum Service Level and Above sub-total</i>		2 200 195	2 200 195	2 200 195	2 200 195	2 200 195	2 200 195	2 200 195	2 200 195	2 200 195
Removed less frequently than once a week		942 940	942 940	942 940	942 940	942 940	942 940	942 940	942 940	942 940
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		942 940	942 940	942 940	942 940	942 940	942 940	942 940	942 940	942 940
<b>Total number of households</b>	5	3 143 135	3 143 135	3 143 135	3 143 135	3 143 135	3 143 135	3 143 135	3 143 135	3 143 135
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)		132	132	132	132	132	132	132	132	132
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		132	132	132	132	132	132	132	132	132
<b>Highest level of free service provided</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		2 207	2 207	2 207	2 207	2 100	2 100	2 207	2 207	2 207
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
<b>MQUMA LOCAL MUNICIPALITY</b>										
<b>Total revenue cost of free services provided (total social package)</b>		2 207	2 207	2 207	2 207	2 100	2 100	2 207	2 207	2 207

### **Explanatory notes to Table A10 - Basic Service Delivery Measurement**

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

## 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.

#### 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 a time schedule that sets out the process to revise the IDP and prepare the budget. The Mayor tabled in Council the required the IDP and budget time schedule on 29 August 2014 and there were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

#### 2.1.2 Community Consultation

The draft 2015/18 MTREF budget as tabled before Council on 30<sup>th</sup> March 2015 for community consultation and was published on the municipality's website, and hard copies were made available at customer care offices, municipal notice boards and various libraries. In addition a further development of this year's consultation process included the roadshows that were held on the 13-17<sup>th</sup> April 2015.

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

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 2015/18 MTREF.

### 2.2 Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies. The following policies have been reviewed:

- Budget Policy
- Property Rates policy and By-law
- Tariff Policy and By-law
- Asset Management Policy
- Credit Control and Debt management

The supporting tables below were extracted from the A1 Schedule ( SA1- SA 37)

EC122 Mquma - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>REVENUE ITEMS:</b>										
<b>Property rates</b>	6									
Total Property Rates		10 712	11 136	11 713	20 430	20 430	20 889	20 889	22 038	23 206
<i>less Revenue Foregone</i>					2 869	2 869	1 417	1 417	1 494	1 574
<b>Net Property Rates</b>		10 712	11 136	11 713	17 561	17 561	19 472	19 472	20 544	21 632
<b>Service charges - electricity revenue</b>	6									
Total Service charges - electricity revenue										
<i>less Revenue Foregone</i>										
<b>Net Service charges - electricity revenue</b>		-	-	-	-	-	-	-	-	-
<b>Service charges - water revenue</b>	6									
Total Service charges - water revenue										
<i>less Revenue Foregone</i>										
<b>Net Service charges - water revenue</b>		-	-	-	-	-	-	-	-	-
<b>Service charges - sanitation revenue</b>										
Total Service charges - sanitation revenue										
<i>less Revenue Foregone</i>										
<b>Net Service charges - sanitation revenue</b>		-	-	-	-	-	-	-	-	-
<b>Service charges - refuse revenue</b>	6									
Total refuse removal revenue		3 404	3 436	3 470	4 100	4 100	4 100	4 100	4 325	4 555
Total landfill revenue										
<i>less Revenue Foregone</i>										
<b>Net Service charges - refuse revenue</b>		3 404	3 436	3 470	4 100	4 100	4 100	4 100	4 325	4 555
<b>Other Revenue by source</b>										
<i>List other revenue by source</i>	3	615	388	651	681	681	681	972	1 025	1 079
<b>Total 'Other' Revenue</b>	1	615	388	651	681	681	681	972	1 025	1 079

EC122 Mquma - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18

R thousand

<b>EXPENDITURE ITEMS:</b>										
<b>Employee related costs</b>										
Basic Salaries and Wages	2	63 370	68 798	103 960	90 377	99 454	98 706	110 958	117 061	123 265
Pension and UIF Contributions		10 216	10 327		14 460	14 460	14 460	16 487	17 394	18 316
Medical Aid Contributions		3 500	4 362		5 872	5 872	5 872	6 021	6 352	6 688
Overtime		384	1 638		862	862	862	540	570	600
Performance Bonus		756			556	556	556	824	869	915
Motor Vehicle Allowance		797	812		3 750	3 750	3 750	6 153	6 491	6 835
Cellphone Allowance		257	872		720	720	720	553	583	614
Housing Allowances		79	82		103	103	103	98	103	108
Other benefits and allowances		710	1 469		4 626	4 626	4 626	4 672	4 929	5 190
Payments in lieu of leave					-	-	-			
Long service awards					-	-	-			
Post-retirement benefit obligations	4									
<i>sub-total</i>	5	80 069	88 361	103 960	121 325	130 402	129 654	146 304	154 351	162 532
<b>Less: Employees costs capitalised to PPE</b>										
<b>Total Employee related costs</b>	1	80 069	88 361	103 960	121 325	130 402	129 654	146 304	154 351	162 532
<b>Contributions recognised - capital</b>										
<i>List contributions by contract</i>										
<b>Total Contributions recognised - capital</b>		-	-	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>										
Depreciation of Property, Plant & Equipment		37 139	34 313	47 099	34 642	34 642	34 642	47 099	49 690	52 323
Lease amortisation										
Capital asset impairment										
Depreciation resulting from revaluation of PPE	10									
<b>Total Depreciation &amp; asset impairment</b>	1	37 139	34 313	47 099	34 642	34 642	34 642	47 099	49 690	52 323
<b>Bulk purchases</b>										
Electricity Bulk Purchases		1 596	3 238	1 866	1 054	2 000	3 622	3 000	3 165	3 333
Water Bulk Purchases			-		3 162	3 512	6 716	4 000	4 220	4 444
<b>Total bulk purchases</b>	1	1 596	3 238	1 866	4 216	5 512	10 338	7 000	7 385	7 776
<b>Transfers and grants</b>										
Cash transfers and grants		-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	1	-	-	-	-	-	-	-	-	-
<b>Contracted services</b>										
<b>AUDIT COMMITTEE:</b>		148			300	500	300	600	633	667
<b>AUDIT FEES</b>				257		-	-			
<b>CONSULTING AND PROFESSIONAL FEES</b>		4 772	3 537			-	-			
<b>INSURANCE : EXTERNAL:</b>		504	347		550	550	440	400	422	444
<b>LEGAL FEES:</b>		1 964	2 900		2 003	3 000	2 250	2 000	2 110	2 222
<b>OFFICE RENTALS:</b>		247	339		284	100	100	839	885	932
<b>LICENSE &amp; REG FEES</b>		915	976		1 139	813	764	1 580	1 667	1 755
<b>SECURITY SERVICES:</b>		119			1 232	523	465	1 060	1 118	1 178
<b>CAR WASH</b>		11				-	-	-	-	-
<b>RENTAL OF REGIONAL WASTE SITE</b>					650	100	-	600	633	667
<i>sub-total</i>	1	8 679	8 099	257	6 158	5 586	4 319	7 079	7 468	7 864
<b>Allocations to organs of state:</b>										
Electricity										
Water										
Sanitation										
Other										
<b>Total contracted services</b>		8 679	8 099	257	6 158	5 586	4 319	7 079	7 468	7 864
<b>Other Expenditure By Type</b>										
Collection costs										
Contributions to 'other' provisions										
Consultant fees		-	5		385	1	108	190	200	211
Audit fees		3 629	2 110		2 500	3 000	3 119	3 000	3 165	3 333
General expenses	3	24 292	31 419	55 183	47 497	54 213	62 349	54 885	57 904	60 973
<i>List Other Expenditure by Type</i>										
<b>Total 'Other' Expenditure</b>	1	27 921	33 534	55 183	50 382	57 214	65 576	58 075	61 270	64 517

EC122 Mnquma - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)											
Description	Ref	Vote 1 -	Vote 2 -	Vote 3 -	Vote 4 -	Vote 5 -	Vote 6 -	Vote 7 -	Vote 8 -	Vote 9 -	Total
R thousand	1	OFFICE OF	OFFICE OF	OFFICE OF	STRATEGIC	LOCAL	BUDGET &	CORPORATE	COMMUNITY	INFRASTRU	
		THE MAYOR	THE	THE	MANAGEMENT	ECONOMIC	TRADING	SERVICES	SERVICES	CTURAL	
<b>Revenue By Source</b>											
Property rates							19 472				19 472
Property rates - penalties & collection charges											-
Service charges - electricity revenue											-
Service charges - water revenue											-
Service charges - sanitation revenue											-
Service charges - refuse revenue									4 100		4 100
Service charges - other											-
Rental of facilities and equipment							2 167		150		2 317
Interest earned - external investments							4 500				4 500
Interest earned - outstanding debtors							4 500		25		4 525
Dividends received											-
Fines									2 201		2 201
Licences and permits									1 000		1 000
Agency services								30	4 252		4 283
Other revenue							734	33	45	160	972
Transfers recognised - operational							202 257	930		4 108	207 295
Gains on disposal of PPE							590				590
<b>Total Revenue (excluding capital)</b>		-	-	-	-	-	234 220	993	11 773	4 268	251 254
<b>Expenditure By Type</b>											
Employee related costs		1 735	2 725	7 925	10 437	6 215	22 790	27 916	44 811	21 750	146 304
Remuneration of councillors		7 301	16 839								24 140
Debt impairment							3 000				3 000
Depreciation & asset impairment										47 099	47 099
Finance charges								1 200			1 200
Bulk purchases							7 000				7 000
Other materials							100	100	1 520	5 735	7 455
Contracted services				2 660	100	60	4 400	1 183	1 560	306	10 269
Transfers and grants											-
Other expenditure		2 242	2 711	3 079	4 157	3 598	8 689	15 922	7 386	7 103	54 885
Loss on disposal of PPE											-
<b>Total Expenditure</b>		11 278	22 275	13 664	14 694	9 873	45 979	46 321	55 277	81 993	301 353
<b>Surplus/(Deficit)</b>		(11 278)	(22 275)	(13 664)	(14 694)	(9 873)	188 241	(45 328)	(43 504)	(77 725)	(50 098)
Transfers recognised - capital				30	30	630	30	1 170	5 180	100 737	107 807
Contributions recognised - capital											-
Contributed assets											-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(11 278)	(22 275)	(13 634)	(14 664)	(9 243)	188 271	(44 158)	(38 324)	23 012	57 708

EC122 Mquma - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<b>ASSETS</b>										
<b>Call investment deposits</b>										
Call deposits < 90 days										
Other current investments > 90 days										
<b>Total Call investment deposits</b>	2	-	-	-	-	-	-	-	-	-
<b>Consumer debtors</b>										
Consumer debtors		8 357	5 521	8 320	100 919	100 919	100 919			
Less: Provision for debt impairment										
<b>Total Consumer debtors</b>	2	8 357	5 521	8 320	100 919	100 919	100 919	-	-	-
<b>Debt impairment provision</b>										
Balance at the beginning of the year										
Contributions to the provision										
Bad debts written off										
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>										
PPE at cost/valuation (excl. finance leases)		231 290	247 318	488 321	241 338	241 338	241 338	592 148	624 716	657 826
Leases recognised as PPE										
Less: Accumulated depreciation										
<b>Total Property, plant and equipment (PPE)</b>	2	231 290	247 318	488 321	241 338	241 338	241 338	592 148	624 716	657 826
<b>LIABILITIES</b>										
<b>Current liabilities - Borrowing</b>										
Short term loans (other than bank overdraft)								412	435	458
Current portion of long-term liabilities		704	864	437	864	864	864			
<b>Total Current liabilities - Borrowing</b>		704	864	437	864	864	864	412	435	458
<b>Trade and other payables</b>										
Trade and other creditors		32 102	50 769	71 624	37 865	37 865	37 865	71 109	75 020	78 996
Unspent conditional transfers								14 654	15 460	16 280
VAT										
<b>Total Trade and other payables</b>	2	32 102	50 769	71 624	37 865	37 865	37 865	85 764	90 481	95 276
<b>Non current liabilities - Borrowing</b>										
Borrowing		1 911	1 019	554	1 019	1 019	1 019	445	470	495
Finance leases (including PPP asset element)										
<b>Total Non current liabilities - Borrowing</b>	4	1 911	1 019	554	1 019	1 019	1 019	445	470	495
<b>Provisions - non-current</b>										
Retirement benefits		18 322	25 236	7 043						
List other major provision items										
Refuse landfill site rehabilitation										
Other				24 719	25 236	25 236	25 236			
<b>Total Provisions - non-current</b>		18 322	25 236	31 762	25 236	25 236	25 236	-	-	-
<b>CHANGES IN NET ASSETS</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Accumulated Surplus/(Deficit) - opening balance										
GRAP adjustments										
Restated balance		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		(3 922)	49 682	59 299	46 494	72 470	74 118	57 708	60 884	64 109
Appropriations to Reserves										
Transfers from Reserves										
Depreciation offsets										
Other adjustments										
<b>Accumulated Surplus/(Deficit)</b>	1	(3 922)	49 682	59 299	46 494	72 470	74 118	57 708	60 884	64 109
<b>Reserves</b>										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves										
Revaluation										
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	(3 922)	49 682	59 299	46 494	72 470	74 118	57 708	60 884	64 109

EC122 Mquma - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand				3 404			17 561	17 561		19 472	20 544	21 632
				5 093			4 100	4 100		4 100	4 325	4 555
							2 139	2 139		2 317	2 444	2 574
				207 673			4 000	4 000		4 500	4 748	4 999
							2 625	2 625		4 525	4 774	5 027
							1 646	1 646		2 201	2 322	2 445
							3 739	3 739		1 000	1 055	1 111
							820	820		4 283	4 518	4 758
							176 593	191 241		207 295	218 697	230 288
							681	681		972	1 025	1 079
							590	590		590	623	656
Allocations to other priorities			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	<b>216 169</b>	<b>-</b>	<b>-</b>	<b>214 494</b>	<b>229 143</b>	<b>-</b>	<b>251 254</b>	<b>265 075</b>	<b>279 122</b>



EC122 Mnquma - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
To enforce Debt Collection Strategy; Credit Control Policies; By laws in line with Decree, Debt Act of 2004	Review and implement Credit Control and Debt Collection Policy and By-laws in line with Legislative Framework			78 798	94 941		121 326	130 402		146 304	154 351	162 532	
To strengthen internal controls including procedures for approval, authorisation and	Develop, review and implement Expenditure Procedures; ensuring			15 811	20 089		23 007	22 689		24 140	25 468	26 817	
efficient utilization of municipal resources in line with Chapter 4 and Chapter 10, Section 400	Develop; review and enforce Tariff Policies; Budget Policies and By-Laws annually			33 898	3 537		3 000	3 000		3 000	3 165	3 333	
To develop, review and implement roads maintenance plan by 2017	To Improve the condition of the roads and storm water through regular maintenance			4 833	3 500		34 642	34 642		47 099	49 690	52 323	
To ensure effective and efficient utilization of municipal resources in line with Chapter 4 and Chapter 10, Section 400	Preparation of GRAP Compliant Financial Statements annually						2 658	2 503		1 200	1 266	1 333	
To strengthen internal controls including procedures for approval, authorisation and	Develop, review and implement Expenditure Procedures; ensuring			334	4 372		4 216	5 512		7 000	7 385	7 776	
To strengthen internal controls including procedures for approval, authorisation and	Develop, review and implement Expenditure Procedures; ensuring			7 462	6 677		6 694	5 182		7 455	7 865	8 282	
							9 044	9 044		10 269	10 834	11 408	
				39 553	2 379		47 497	53 756		54 885	57 904	60 973	
				33 898	3 537								
				4 833	3 500								
				334	4 372								
				7 462	6 677								
				39 553	2 379								
Allocations to other priorities													
Total Expenditure				1	266 769	155 958	-	252 083	266 730	-	301 353	317 927	334 777

EC122 Mquma - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Develop, review Business plan for electrification programme and implement in line with available budget by Utilisation 15% of MIG funding towards construction of public amenities by June 2017  To Review and implement roads maintenance plan by June 2017  To construct prioritised municipal facilities by June 2017  To create and maintain a conducive working environment through office  To develop, review and implement a three year capital plan; as informed by available budget  To establish and maintain a fully functional, responsive and accountable administration by adhering to the appropriate  To establish and maintain a fully functional, responsive and accountable administration by adhering to the appropriate  To improve solid waste and Environmental Management by implementing integrated  To improve transport facilities within Mquma by June 2017  To obtain electricity distribution licence from NERSA by June 2017  To repositioning of Mquma Municipality as prime tourist destination by June 2017  To review and implement a three year capital plan; as informed by available budget	A		42 873							15 000	15 825	16 664
	B		16 878			1 000	1 000		5 000	5 275	5 555	
	C		2 085			3 135	3 135		12 088	12 753	13 429	
	D					1 405	1 405		5 000	5 275	5 555	
	E								330	348	367	
	F						78 542	104 518		54 435	57 429	60 472
	G									600	633	667
	H									200	211	222
	I									5 180	5 465	5 755
	J									250	264	278
	K									360	380	400
	L									300	317	333
	M									8 604	9 077	9 558
	N									460	253	267
	O											
P												
Allocations to other priorities		3										
Total Capital Expenditure		1		61 836	-	-	84 082	110 058	-	107 807	113 504	119 520

EC122 Mngquma - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Vote 1 - vote name</b>										
<b>Function 1 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
<i>Office of the Municipal Manager</i>										
<b>Planning and Development</b>										
<b>Sub-function 1 - (name)</b>										
<i>Facilitate the review of the Integrated</i>	Review IDP for	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Ensure that the performance reviews are</i>	Performance reviews	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
<b>Develop and implement the</b>	Communication,	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Develop and implement the LED strategy</i>	LED Strategy adopted by	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Develop and implement the SMME</b>	SMME Development	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Develop and implement the Tourism</b>	Tourism strategy adopted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Develop and implement the Research</b>	Research strategy	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Budget and Treasury Office</b>										
<b>Revenue</b>										
<i>Revenue and Debt Management</i>										
<b>Collect of current debt</b>	%ge collected of current	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
<b>Collect of debt</b>	%ge collected of old debt	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%
<i>Budget planning and Financial</i>										
<b>Compliance reports</b>	No of reports submitted									
<b>Budget 2012-2015</b>	Budgeted adopted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Implement BTO Policies</b>	Compliance with policies	10500.0%	10500.0%	10500.0%	10500.0%	10500.0%	10500.0%	10500.0%	10500.0%	10500.0%
<i>Corporate Services</i>										
<b>Vote: Finance &amp; Administration</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Admin Support</b>										
<i>Develop and implement the annual training plan</i>	Annual training plan	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Facilitate the sittings of Council and</b>	No of council Meeting	600.0%	600.0%	600.0%	600.0%	600.0%	600.0%	600.0%	600.0%	600.0%
<b>Develop and implement the</b>	Community participation	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Develop and implement the Information and</i>	ICT Strategy adopte by	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Community Services</b>										
<i>Vote : Solid Waste Management</i>										
<b>Improve solid waste management and solid</b>	% reduction of areas with	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%
<i>Vote - Primary Health Services</i>										
<b>Ensure provision of Primary Health Care</b>	Educational programmes	600.0%	600.0%	600.0%	600.0%	600.0%	600.0%	600.0%	600.0%	600.0%
<i>Infrastructural Development</i>										
<i>Planning, Survey, Valuation and Housing</i>										
<b>Vote: Building &amp; Planning</b>										
<b>Building inspections conducted</b>	No. of building	10000.0%	10000.0%	10000.0%	10000.0%	10000.0%	10000.0%	10000.0%	10000.0%	10000.0%
<b>Identify and demolish illegal</b>	No. of illegal structures	5000.0%	5000.0%	5000.0%	5000.0%	5000.0%	5000.0%	5000.0%	5000.0%	5000.0%
<i>Maintenance of council buildings</i>	No. Of buildings repaired	2000.0%	2000.0%	2000.0%	2000.0%	2000.0%	2000.0%	2000.0%	2000.0%	2000.0%
<b>Vote: Electricity</b>										
<i>Installation of Highmast lights</i>	No. of Highmast lights	300.0%	300.0%	300.0%	300.0%	300.0%	300.0%	300.0%	300.0%	300.0%
<b>Installation of Christmas lights</b>	No. of tow ns	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Repair of Highmast lights</b>	No. of Highmast lights	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%
<b>Vote: Road Transport</b>										
<b>Construction of new road for previous</b>	No. of roads completed	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%	1400.0%
<i>Surfacing of urban streets</i>	No of streets completed	300.0%	300.0%	300.0%	300.0%	300.0%	300.0%	300.0%	300.0%	300.0%
<b>Total KM of roads to be bladed</b>	No. of KM bladed	20000.0%	20000.0%	20000.0%	20000.0%	20000.0%	20000.0%	20000.0%	20000.0%	20000.0%
<b>Stormwater maintenance</b>	No. of catchpits cleared	4000.0%	4000.0%	4000.0%	4000.0%	4000.0%	4000.0%	4000.0%	4000.0%	4000.0%
<i>Township roads repair</i>	No. of KM repaired	500.0%	500.0%	500.0%	500.0%	500.0%	500.0%	500.0%	500.0%	500.0%
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>										
<b>And so on for the rest of the Votes</b>										

EC122 Mngquma - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Borrowing Management</b>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.4%	0.0%	0.5%	1.1%	0.9%	0.9%	0.4%	0.4%	0.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.9%	0.0%	3.8%	7.0%	6.6%	6.8%	2.7%	2.7%	2.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>										
Current Ratio	Current assets/current liabilities	2.0	1.7	1.8	5.0	5.0	5.0	1.2	1.2	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.0	1.7	1.8	5.0	5.0	5.0	1.2	1.2	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	1.4	1.2	1.3	2.4	2.4	2.4	1.0	1.0	1.0
<b>Revenue Management</b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		113.5%	105.9%	57.6%	79.3%	79.3%	0.0%	88.4%	88.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		113.5%	105.9%	58.4%	79.3%	79.3%	75.0%	88.4%	88.4%	88.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.5%	13.4%	10.7%	47.0%	44.0%	42.2%	8.2%	8.2%	8.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<b>Creditors Management</b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))									
Creditors to Cash and Investments		7.5%	353.2%	79.1%	163.8%	447.3%	164.2%	175.6%	-607.5%	-116.2%
<b>Other Indicators</b>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)									
	Total Cost of Losses (Rand '000)									
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated									
	Total Volume Losses (kℓ)									
Employee costs	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Employee costs	Employee costs/(Total Revenue - capital revenue)	49.5%	48.8%	41.7%	56.6%	56.9%	54.2%	58.2%	58.2%	58.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	62.1%	2.1%	0.0%	67.3%	66.8%	0.0%	68.1%	66.4%	64.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	35.8%	0.0%	4.3%	3.1%	2.3%	2.1%	3.0%	3.0%	3.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	24.4%	18.9%	19.0%	17.4%	16.2%	15.6%	19.2%	19.2%	19.2%
<b>IDP regulation financial viability indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	4.4	5.2	7.6	9.5	9.5	9.5	4.6	4.6	4.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	104.5%	144.8%	154.3%	424.0%	424.0%	392.5%	79.6%	79.6%	79.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	46.3	1.3	6.7	1.5	0.5	1.4	2.3	(0.7)	(3.4)

EC122 Mquma - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population		Mnquma IDP 2010	--	285	298	298	298					
Females aged 5 - 14		Mnquma IDP 2010	--	78	82	82	82					
Males aged 5 - 14		Mnquma IDP 2010	--	67	70	70	70					
Females aged 15 - 34		Mnquma IDP 2010	--	63	66	66	66					
Males aged 15 - 34		Mnquma IDP 2010	--	54	56	56	56					
Unemployment		Mnquma IDP 2010	--	53	51	51	51					
<b>Monthly household income (no. of households)</b>												
No income	1, 12	Mnquma IDP 2010		26 816	5 000	5 000	5 000					
R1 - R1 600		Mnquma IDP 2010		6 034	5 500	5 500	5 500					
R1 601 - R3 200		Mnquma IDP 2010		18 095	10 000	10 000	10 000					
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
insert description	2											
<b>Household demographics (000)</b>												
Number of people in municipal area		Mnquma IDP 2010		285 365	297 663	298	298					
Number of poor people in municipal area		Mnquma IDP 2010		276 259	276 259	276	276					
Number of households in municipal area		Mnquma IDP 2010		75 410	75 410	75	75					
Number of poor households in municipal area		Mnquma IDP 2010		64 475	64 475	64	64					
Definition of poor household (R per month)		Mnquma IDP 2010		1 600	1 600	1 600	1 600					

EC122 Mnquma Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Funding measures</b>											
Cash/cash equivalents at the year end - R'000	18(1)b	1	426 317	14 375	90 602	23 113	8 465	23 060	40 503	(12 349)	(68 004)
Cash + investments at the yr end less applications - R'000	18(1)b	2	34 519	36 741	26 782	135 280	135 280	130 937	32 177	33 947	35 746
Cash year end/monthly employee/supplier payments	18(1)b	3	46.3	1.3	6.7	1.5	0.5	1.4	2.3	(0.7)	(3.4)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(3 922)	49 682	59 299	46 494	72 470	74 118	57 708	60 884	64 109
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(2.8%)	(1.8%)	36.7%	(6.0%)	2.8%	2.8%	(0.5%)	(0.7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	113.5%	105.9%	58.4%	79.3%	79.3%	75.0%	88.4%	88.4%	88.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	34.2%	0.0%	57.8%	13.8%	13.8%	12.7%	12.7%	12.7%	12.7%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10							0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	42.4%	10.0%	278.2%	0.0%	0.0%	(79.6%)	5.5%	5.3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	25.1%	0.0%	2.2%	2.8%	2.1%	2.1%	1.3%	1.3%	1.3%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	84.7%	64.1%	49.0%	48.2%	63.7%	63.7%	63.7%

EC122 Mquma - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Valuation:</b>										
Date of valuation:	1	30/06/2009	30/06/2009	30/06/2009	30/06/2015					
Financial year valuation used		Yes	Yes	Yes	Yes					
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4	No	No	No	No					
Valuation appeal board established? (Y/N)		12months	12months	12months	12months					
Implementation time of new valuation roll (mths)		23 926	23 926	23 926	23 926					
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)		246	246	246	246					
No. of supplementary valuations										
No. of valuation roll amendments		5	5	5	5					
No. of objections by rate payers		1	1	1	1					
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8	1	1	1	1					
Supplementary valuation		40 810 000	40 810 000	40 810 000	40 810 000					
Public service infrastructure value (Rm)	5	106	106	106	106					
Municipality owned property value (Rm)										
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)	5									
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)	7									
Special rating areas (R'000)										
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-

EC122 Mquma - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	Slate-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	Slate trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.		
<b>Current Year 2014/15</b>																			
<b>Valuation:</b>																			
No. of properties							44		41		2 142	25							
No. of sectional title property values							-	-	-		-	-							
No. of unreasonably difficult properties s7(2)																			
No. of supplementary valuations							1	1	1	1	1	1	1						
Supplementary valuation (Rm)							89 500 000	#####	6 950 000	95 262 100	34 890 000	29 800 000	#####						
No. of valuation roll amendments							-												
No. of objections by rate-payers							-												
No. of appeals by rate-payers							-												
No. of appeals by rate-payers finalised							-												
No. of successful objections	5						-												
No. of successful objections > 10%	5						-												
Estimated no. of properties not valued											52	25	128						
Years since last valuation (select)							>5	>5	>5	>5	>5	>5	>5						
Frequency of valuation (select)							5	5	5	5	5	5	5						
Method of valuation used (select)							Market	Market	Market	Market	Market	Market	Market						
Base of valuation (select)							Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.						
Phasing-in properties s21 (number)							0	0	0	0	0	0	0						
Combination of rating types used? (Y/N)							Yes	Yes	Yes	Yes	Yes	Yes	Yes						
Flat rate used? (Y/N)							Yes	Yes	Yes	Yes	Yes	Yes	Yes						
Is balance rated by uniform rate/variable rate?							Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform						
<b>Valuation reductions:</b>																			
Valuation reductions-public infrastructure (Rm)																			
Valuation reductions-nature reserves/park (Rm)																			
Valuation reductions-mineral rights (Rm)																			
Valuation reductions-R15,000 threshold (Rm)																			
Valuation reductions-public worship (Rm)																			
Valuation reductions-other (Rm)	2																		
<b>Total valuation reductions:</b>																			
Total value used for rating (Rm)	6																		
Total land value (Rm)	6																		
Total value of improvements (Rm)	6																		
Total market value (Rm)	6																		
<b>Rating:</b>																			
Average rate	3																		
Rate revenue budget (R '000)																			
Rate revenue expected to collect (R'000)																			
Expected cash collection rate (%)	4																		
Special rating areas (R'000)																			
Rebates, exemptions - indigent (R'000)																			
Rebates, exemptions - pensioners (R'000)																			
Rebates, exemptions - bona fide farm. (R'000)																			
Rebates, exemptions - other (R'000)																			
Phase-in reductions/discounts (R'000)																			
Total rebates,exemptns,eductns,discs (R'000)																			



EC122 Mquma - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
							<b>Property rates (rate in the Rand)</b>		
Residential properties	1		0.0153	0.0153	0.0153	0.0153	0.0118	0.0118	0.0118
Residential properties - vacant land			0.0187	0.0187	0.0187	0.0187	0.0141	0.0141	0.0141
Formal/informal settlements									
Small holdings									
Farm properties - used			0.0058	0.0058	0.0058	0.0058	0.0029	0.0029	0.0029
Farm properties - not used									
Industrial properties			0.0187	0.0187	0.0187	0.0187	0.0141	0.0141	0.0141
Business and commercial properties			0.0187	0.0187	0.0187	0.0187	0.0141	0.0141	0.0141
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties							0.0030	0.0030	0.0030
Municipal properties									
Public service infrastructure			0.0187	0.0187	0.0187	0.0187			
Privately owned towns serviced by the State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b>Exemptions, reductions and rebates (Rands)</b>									
<i>Residential properties</i>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<i>Other rebates or exemptions</i>									
<b>Water tariffs</b>									
<i>Domestic</i>									
Basic charge/fix ed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff									
Water usage - Block 1 (c/k)									
Water usage - Block 2 (c/k)									
Water usage - Block 3 (c/k)									
Water usage - Block 4 (c/k)									
<i>Other</i>									
<b>Waste water tariffs</b>									
<i>Domestic</i>									
Basic charge/fix ed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)									
Volumetric charge - Block 2 (c/k)									
Volumetric charge - Block 3 (c/k)									
Volumetric charge - Block 4 (c/k)									
<i>Other</i>									
<b>Electricity tariffs</b>									
<i>Domestic</i>									
Basic charge/fix ed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE									
Life-line tariff - meter									
Life-line tariff - prepaid									
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)									
Meter - IBT Block 2 (c/kwh)									
Meter - IBT Block 3 (c/kwh)									
Meter - IBT Block 4 (c/kwh)									
Meter - IBT Block 5 (c/kwh)									
Prepaid - IBT Block 1 (c/kwh)									
Prepaid - IBT Block 2 (c/kwh)									
Prepaid - IBT Block 3 (c/kwh)									
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
<i>Other</i>									

EC122 Mquma - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		137 189	166 231	-	200 662	200 662	-	252 935	249 836	241 742
Local Government Equitable Share		135 532	154 089		191 206	191 206		234 405	232 254	224 029
Finance Management		1 410	1 413		1 600	1 600		1 600	1 625	1 700
Municipal Systems Improvement		247	969		934	934		930	957	1 013
Integrated National Electrification Programme			8 514		5 400	5 400		15 000	15 000	15 000
EPWP Incentive			1 247		1 522	1 522		1 000		
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	137 189	166 231	-	200 662	200 662	-	252 935	249 836	241 742
<b>Capital Transfers and Grants</b>										
National Government:		45 022	49 932	-	60 013	60 013	-	62 167	64 634	68 332
Municipal Infrastructure Grant (MIG)		45 022	49 932		60 013	60 013		62 167	64 634	68 332
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	45 022	49 932	-	60 013	60 013	-	62 167	64 634	68 332
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		182 211	216 162	-	260 675	260 675	-	315 102	314 470	310 074

EC122 Mnquma - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		137 189	166 231	-	200 662	200 662	-	252 935	249 836	241 742
Local Government Equitable Share		135 532	154 089		191 206	191 206		234 405	232 254	224 029
Finance Management		1 410	1 413		1 600	1 600		1 600	1 625	1 700
Municipal Systems Improvement		247	969		934	934		930	957	1 013
Integrated National Electrification Programme			8 514		5 400	5 400		15 000	15 000	15 000
EPWP Incentive			1 247		1 522	1 522		1 000		
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants</b>		<b>137 189</b>	<b>166 231</b>	<b>-</b>	<b>200 662</b>	<b>200 662</b>	<b>-</b>	<b>252 935</b>	<b>249 836</b>	<b>241 742</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		45 022	49 932	-	60 013	60 013	-	62 167	64 634	68 332
Municipal Infrastructure Grant (MIG)		45 022	49 932		60 013	60 013		62 167	64 634	68 332
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		<b>45 022</b>	<b>49 932</b>	<b>-</b>	<b>60 013</b>	<b>60 013</b>	<b>-</b>	<b>62 167</b>	<b>64 634</b>	<b>68 332</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>182 211</b>	<b>216 162</b>	<b>-</b>	<b>260 675</b>	<b>260 675</b>	<b>-</b>	<b>315 102</b>	<b>314 470</b>	<b>310 074</b>

EC122 Mnquma - Supporting Table SA22 Summary councillor and staff benefits											
Summary of Employee and Councillor remuneration		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	1		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			10 407			12 119	12 119		14 286	15 072	15 871
Pension and UIF Contributions			663			1 980	1 980				
Medical Aid Contributions						157	157				
Motor Vehicle Allowance			3 956			4 029	3 712		4 680	4 938	5 200
Cellphone Allowance			750			909	909		1 513	1 597	1 681
Housing Allowances											
Other benefits and allowances			36			3 812	3 812		3 660	3 861	4 066
<b>Sub Total - Councillors</b>			<b>15 811</b>	<b>-</b>	<b>-</b>	<b>23 007</b>	<b>22 689</b>	<b>-</b>	<b>24 140</b>	<b>25 468</b>	<b>26 817</b>
% increase	4			(100.0%)	-	-	(1.4%)	(100.0%)	-	5.5%	5.3%
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages			3 831	2 556		6 005	6 005		3 552	3 748	3 946
Pension and UIF Contributions			263	185		309	309		679	717	755
Medical Aid Contributions									274	290	305
Overtime											
Performance Bonus			756						824	869	915
Motor Vehicle Allowance	3		766	431		348	348		1 147	1 210	1 274
Cellphone Allowance	3		226	186		156	156		546	576	607
Housing Allowances	3			426							
Other benefits and allowances	3		5								
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	6										
<b>Sub Total - Senior Managers of Municipality</b>			<b>5 848</b>	<b>3 784</b>	<b>-</b>	<b>6 818</b>	<b>6 818</b>	<b>-</b>	<b>7 023</b>	<b>7 409</b>	<b>7 802</b>
% increase	4			(35.3%)	(100.0%)	-	-	(100.0%)	-	5.5%	5.3%
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			63 050			84 142	86 150		108 048	110 243	112 139
Pension and UIF Contributions			9 237			14 151	14 151		15 807	15 960	16 051
Medical Aid Contributions			3 638			5 872	5 872		5 746	6 062	6 384
Overtime			834			862	862		540	570	600
Performance Bonus											
Motor Vehicle Allowance	3		629			3 402	4 725		5 006	5 281	5 561
Cellphone Allowance	3					564	564		7	7	7
Housing Allowances	3		85			103	103		98	103	108
Other benefits and allowances	3		1 325			5 413	11 156		4 672	4 929	5 190
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	6										
<b>Sub Total - Other Municipal Staff</b>			<b>78 798</b>	<b>-</b>	<b>-</b>	<b>114 508</b>	<b>123 583</b>	<b>-</b>	<b>139 924</b>	<b>143 155</b>	<b>146 041</b>
% increase	4			(100.0%)	-	-	7.9%	(100.0%)	-	2.3%	2.0%
<b>Total Parent Municipality</b>			<b>100 456</b>	<b>3 784</b>	<b>-</b>	<b>144 333</b>	<b>153 091</b>	<b>-</b>	<b>171 086</b>	<b>176 031</b>	<b>180 660</b>
				(96.2%)	(100.0%)	-	6.1%	(100.0%)	-	2.9%	2.6%
<b>Board Members of Entities</b>											
Basic Salaries and Wages											
<b>Sub Total - Board Members of Entities</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4			-	-	-	-	-	-	-	-
<b>Senior Managers of Entities</b>											
Basic Salaries and Wages											
<b>Sub Total - Senior Managers of Entities</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4			-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>											
Basic Salaries and Wages											
<b>Sub Total - Other Staff of Entities</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4			-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>100 456</b>	<b>3 784</b>	<b>-</b>	<b>144 333</b>	<b>153 091</b>	<b>-</b>	<b>171 086</b>	<b>176 031</b>	<b>180 660</b>
% increase	4			(96.2%)	(100.0%)	-	6.1%	(100.0%)	-	2.9%	2.6%
<b>TOTAL MANAGERS AND STAFF</b>	5,7		<b>84 645</b>	<b>3 784</b>	<b>-</b>	<b>121 326</b>	<b>130 401</b>	<b>-</b>	<b>146 946</b>	<b>150 564</b>	<b>153 843</b>

EC122 Mquma - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
				1.				2.
<b>Rand per annum</b>								
<b>Councillors</b>	3							
Speaker	4	1	456 963		176 789			633 752
Chief Whip		1	428 403		167 269			595 672
Executive Mayor		1	571 204		211 269			782 473
Deputy Executive Mayor								-
Executive Committee		13	4 222 077		1 700 976			5 923 053
Total for all other councillors		46	12 267 386		3 937 527			16 204 913
<b>Total Councillors</b>	8	62	17 946 033	-	6 193 830			24 139 863
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)		1	926 349	176 159	253 785			1 356 292
Chief Finance Officer		1	920 000					920 000
Director Strategic Management		1	579 600	129 629	240 156			949 385
Director Corporate Services		1	579 600	113 457	256 328			949 385
Director LED		1	579 600	229 977	139 808			949 385
Director Infrastructural planning and development		1	579 600	192 825	176 960			949 385
<i>List of each official with packages &gt;= senior manager</i>								
Director Community Services		1	579 600	192 825	176 960			949 385
								-
<b>Total Senior Managers of the Municipality</b>	8,10	7	4 744 349	1 034 870	1 243 997	-		7 023 216
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								-
								-
<b>Total for municipal entities</b>	8,10	-	-	-	-	-		-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	69	22 690 382	1 034 870	7 437 827	-		31 163 079

EC122 Mngquma - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)				62			105			103
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3			7			7			7
Other Managers	7		33	4		33	4		42	
Professionals		-	364	55	-	364	55	-	364	55
<i>Finance</i>			57	9		57	9		57	9
<i>Spatial/town planning</i>										
<i>Information Technology</i>			2	2		2	2		2	2
<i>Roads</i>			59			59			59	
<i>Electricity</i>			4	1		4	1		4	1
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>			102	5		102	5		102	5
<i>Other</i>			140	38		140	38		140	38
Technicians		-	6	-	-	7	-	-	7	52
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>			4			4			4	
<i>Roads</i>										52
<i>Electricity</i>			2			3			3	
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Clerks (Clerical and administrative)										
Service and sales workers										43
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators									9	
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9	-	403	128	-	404	171	-	422	260
% Increase					-	0.2%	33.6%	-	4.5%	52.0%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

EC122 Mquma - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>Revenue By Source</b>																	
Property rates		1 623	1 463	1 463	1 463	1 463	1 463	1 463	1 463	1 463	1 463	1 463	3 215	19 472	20 544	21 632	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue		342	342	342	342	342	342	342	342	342	342	342	342	4 100	4 325	4 555	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		193	193	193	193	193	193	193	193	193	193	193	193	2 317	2 444	2 574	
Interest earned - external investments		375	375	375	375	375	375	375	375	375	375	375	375	4 500	4 748	4 999	
Interest earned - outstanding debtors		377	377	377	377	377	377	377	377	377	377	377	377	4 525	4 774	5 027	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		183	183	183	183	183	183	183	183	183	183	183	183	2 201	2 322	2 445	
Licences and permits		83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 055	1 111	
Agency services		357	357	357	357	357	357	357	357	357	357	357	357	4 283	4 518	4 758	
Transfers recognised - operational		17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	207 295	218 697	230 288	
Other revenue		81	81	81	81	81	81	81	81	81	81	81	81	972	1 025	1 079	
Gains on disposal of PPE		49	49	49	49	49	49	49	49	49	49	49	49	590	623	656	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>20 938</b>	<b>20 779</b>	<b>20 779</b>	<b>20 779</b>	<b>20 779</b>	<b>20 779</b>	<b>20 779</b>	<b>20 779</b>	<b>20 779</b>	<b>20 779</b>	<b>20 779</b>	<b>22 530</b>	<b>251 254</b>	<b>265 075</b>	<b>279 122</b>	
<b>Expenditure By Type</b>																	
Employee related costs		12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	146 304	154 351	162 532	
Remuneration of councillors		2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	24 140	25 468	26 817	
Debt impairment		250	250	250	250	250	250	250	250	250	250	250	250	3 000	3 165	3 333	
Depreciation & asset impairment		3 925	3 925	3 925	3 925	3 925	3 925	3 925	3 925	3 925	3 925	3 925	3 925	47 099	49 690	52 323	
Finance charges		100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 266	1 333	
Bulk purchases		583	583	583	583	583	583	583	583	583	583	583	583	7 000	7 385	7 776	
Other materials		621	621	621	621	621	621	621	621	621	621	621	621	7 455	7 865	8 282	
Contracted services		590	590	590	590	590	590	590	590	590	590	590	590	7 079	7 468	7 864	
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		4 840	4 840	4 840	4 840	4 840	4 840	4 840	4 840	4 840	4 840	4 840	4 840	58 075	61 270	64 517	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>301 353</b>	<b>317 927</b>	<b>334 777</b>	
<b>Surplus/(Deficit)</b>		<b>(4 175)</b>	<b>(4 334)</b>	<b>(4 334)</b>	<b>(4 334)</b>	<b>(4 334)</b>	<b>(4 334)</b>	<b>(4 334)</b>	<b>(4 334)</b>	<b>(4 334)</b>	<b>(4 334)</b>	<b>(4 334)</b>	<b>(2 582)</b>	<b>(50 098)</b>	<b>(52 852)</b>	<b>(55 655)</b>	
Transfers recognised - capital		8 984	8 819	8 819	8 819	8 819	8 819	8 819	8 819	8 819	8 819	8 819	10 634	107 807	113 736	119 764	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4 809</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>8 052</b>	<b>57 708</b>	<b>60 884</b>	<b>64 109</b>	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>4 809</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>4 485</b>	<b>8 052</b>	<b>57 708</b>	<b>60 884</b>	<b>64 109</b>	

EC122 Mquma - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>																
Vote 1 - OFFICE OF THE MAYOR																
Vote 2 - OFFICE OF THE SPAEKER																
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER		3	3	3	3	3	3	3	3	3	3	3	3	3	30	32
Vote 4 - STRATEGIC MANAGEMENT		3	3	3	3	3	3	3	3	3	3	3	3	3	30	32
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		53	53	53	53	53	53	53	53	53	53	53	53	53	630	665
Vote 6 - BUDGET & TREASURY OFFICE		19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	234 250	247 135	260 232
Vote 7 - CORPORATE SERVICES		180	180	180	180	180	180	180	180	180	180	180	180	2 163	2 282	2 403
Vote 8 - COMMUNITY SERVICES		1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	1 413	16 953	17 885	18 833
Vote 9 - INFRASTRUCTURAL PLANNING AND DEV		8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	105 005	110 780	116 652
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	359 061	378 811	398 886
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - OFFICE OF THE MAYOR		940	940	940	940	940	940	940	940	940	940	940	940	11 278	11 898	12 529
Vote 2 - OFFICE OF THE SPAEKER		1 856	1 856	1 856	1 856	1 856	1 856	1 856	1 856	1 856	1 856	1 856	1 856	22 275	23 500	24 746
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER		1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	13 664	14 415	15 179
Vote 4 - STRATEGIC MANAGEMENT		1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	14 694	15 502	16 324
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		823	823	823	823	823	823	823	823	823	823	823	823	9 873	10 416	10 968
Vote 6 - BUDGET & TREASURY OFFICE		3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	45 979	48 508	51 079
Vote 7 - CORPORATE SERVICES		3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	46 321	48 868	51 458
Vote 8 - COMMUNITY SERVICES		4 606	4 606	4 606	4 606	4 606	4 606	4 606	4 606	4 606	4 606	4 606	4 606	55 277	58 317	61 408
Vote 9 - INFRASTRUCTURAL PLANNING AND DEV		6 833	6 833	6 833	6 833	6 833	6 833	6 833	6 833	6 833	6 833	6 833	6 833	81 993	86 503	91 087
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		25 113	25 113	25 113	25 113	25 113	25 113	25 113	25 113	25 113	25 113	25 113	25 113	301 353	317 927	334 777
<b>Surplus/(Deficit) before assoc.</b>		4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	57 708	60 884	64 109
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	1	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	57 708	60 884	64 109



EC122 Mquma - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18		
<b>Revenue - Standard</b>																		
<i>Governance and administration</i>		19 704	19 704	19 704	19 704	19 704	19 704	19 704	19 704	19 704	19 704	19 704	19 704	19 704	236 443	249 449	262 668	
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	3	30	32	33	
Budget and treasury office		19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	19 521	234 250	247 135	260 232	
Corporate services		180	180	180	180	180	180	180	180	180	180	180	180	180	2 163	2 282	2 403	
<i>Community and public safety</i>		1 413	1 079	1 079	1 079	1 079	1 079	1 079	1 079	1 079	1 079	1 079	1 079	4 754	16 953	17 885	18 833	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		1 413	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	1 065	4 887	16 953	17 885	18 833	
Housing		-	13	13	13	13	13	13	13	13	13	13	13	(133)	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		8 805	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 939	105 665	111 477	117 385	
Planning and development		55	55	55	55	55	55	55	55	55	55	55	55	55	660	696	733	
Road transport		8 750	8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 884	105 005	110 780	116 652	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	347	347	347	347	347	347	347	347	347	347	347	(3 475)	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	347	347	347	347	347	347	347	347	347	347	347	(3 475)	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Standard</b>		29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	29 922	359 061	378 811	398 886		
<b>Expenditure - Standard</b>																		
<i>Governance and administration</i>		11 626	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	9 567	139 517	147 190	154 991	
Executive and council		3 935	4 141	4 141	4 141	4 141	4 141	4 141	4 141	4 141	4 141	4 141	4 141	1 875	47 217	49 814	52 454	
Budget and treasury office		3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	3 832	45 979	48 508	51 079	
Corporate services		3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	3 860	46 321	48 868	51 458	
<i>Community and public safety</i>		4 606	3 563	3 563	3 563	3 563	3 563	3 563	3 563	3 563	3 563	3 563	3 563	15 039	55 277	58 317	61 408	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		4 606	3 012	3 012	3 012	3 012	3 012	3 012	3 012	3 012	3 012	3 012	3 012	20 553	55 277	58 317	61 408	
Housing		-	551	551	551	551	551	551	551	551	551	551	551	(5 514)	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		8 880	8 329	8 329	8 329	8 329	8 329	8 329	8 329	8 329	8 329	8 329	8 329	14 394	106 559	112 420	118 379	
Planning and development		2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	24 566	25 918	27 291	
Road transport		6 833	6 281	6 281	6 281	6 281	6 281	6 281	6 281	6 281	6 281	6 281	6 281	12 346	81 953	86 503	91 087	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	1 595	1 595	1 595	1 595	1 595	1 595	1 595	1 595	1 595	1 595	1 595	(15 946)	-	-	-	
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	1 595	1 595	1 595	1 595	1 595	1 595	1 595	1 595	1 595	1 595	1 595	(15 946)	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Standard</b>		25 113	25 319	25 319	25 319	25 319	25 319	25 319	25 319	25 319	25 319	25 319	25 319	23 053	301 353	317 927	334 777	
Surplus/(Deficit) before assoc.		4 809	4 603	4 603	4 603	4 603	4 603	4 603	4 603	4 603	4 603	4 603	4 603	6 868	57 708	60 884	64 109	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	4 809	4 603	4 603	4 603	4 603	4 603	4 603	4 603	4 603	4 603	4 603	4 603	6 868	57 708	60 884	64 109	

EC122 Mquma - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - OFFICE OF THE MAYOR																
Vote 2 - OFFICE OF THE SPAEKER																
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER														30	30	32
Vote 4 - STRATEGIC MANAGEMENT		3	3	3	3	3	3	3	3	3	3	3	3	3	30	32
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		53	53	53	53	53	53	53	53	53	53	53	53	53	630	665
Vote 6 - BUDGET & TREASURY OFFICE		3	3	3	3	3	3	3	3	3	3	3	3	3	30	32
Vote 7 - CORPORATE SERVICES		98	98	98	98	98	98	98	98	98	98	98	98	98	1 170	1 234
Vote 8 - COMMUNITY SERVICES		432	432	432	432	432	432	432	432	432	432	432	432	432	5 180	5 465
Vote 9 - INFRASTRUCTURAL PLANNING AND DEV		8 395	8 230	8 230	8 230	8 230	8 230	8 230	8 230	8 230	8 230	8 230	10 045	100 737	106 277	111 910
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
<b>Capital multi-year expenditure sub-total</b>	2	8 981	8 816	8 816	8 816	8 816	8 816	8 816	8 816	8 816	8 816	8 816	10 661	107 807	113 736	119 764
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - OFFICE OF THE MAYOR																
Vote 2 - OFFICE OF THE SPAEKER																
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER																
Vote 4 - STRATEGIC MANAGEMENT																
Vote 5 - LOCAL ECONOMIC DEVELOPMENT																
Vote 6 - BUDGET & TREASURY OFFICE																
Vote 7 - CORPORATE SERVICES																
Vote 8 - COMMUNITY SERVICES																
Vote 9 - INFRASTRUCTURAL PLANNING AND DEVELOPMENT																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
<b>Capital single-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	2	8 981	8 816	8 816	8 816	8 816	8 816	8 816	8 816	8 816	8 816	8 816	10 661	107 807	113 736	119 764

EC122 Mquma - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital Expenditure - Standard</b>	1	103	103	103	103	103	103	103	103	103	103	103	103	1 230	1 298	1 366
<i>Governance and administration</i>																
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	30	32	33
Budget and treasury office		3	3	3	3	3	3	3	3	3	3	3	3	30	32	33
Corporate services		98	98	98	98	98	98	98	98	98	98	98	98	1 170	1 234	1 300
<i>Community and public safety</i>																
Community and social services		432	432	432	432	432	432	432	432	432	432	432	432	5 180	5 465	5 755
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>																
Planning and development		8 450	8 450	8 450	8 450	8 450	8 450	8 450	8 450	8 450	8 450	8 450	8 450	101 397	106 973	112 643
Road transport		55	55	55	55	55	55	55	55	55	55	55	55	660	696	733
Environmental protection		8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	8 395	100 737	106 277	111 910
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>																
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	2	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	107 807	113 736	119 764
<b>Funded by:</b>																
National Government		8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	107 807	113 736	119 764
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	107 807	113 736	119 764
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	107 807	113 736	119 764

EC122 Mngquma - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand													1		
<b>Cash Receipts By Source</b>															
Property rates	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	19 472	20 544	21 632
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	342	342	342	342	342	342	342	342	342	342	342	342	4 100	4 325	4 555
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	193	193	193	193	193	193	193	193	193	193	193	193	2 317	2 444	2 574
Interest earned - external investments	375	375	375	375	375	375	375	375	375	375	375	375	4 500	4 748	4 999
Interest earned - outstanding debtors	377	377	377	377	377	377	377	377	377	377	377	377	4 525	4 774	5 027
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	183	183	183	183	183	183	183	183	183	183	183	183	2 201	2 322	2 445
Licences and permits	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 055	1 111
Agency services	357	357	357	357	357	357	357	357	357	357	357	357	4 283	4 518	4 758
Transfer receipts - operational	17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	17 275	207 295	218 697	230 288
Other revenue	81	81	81	81	81	81	81	81	81	81	81	81	972	1 025	1 079
<b>Cash Receipts by Source</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>20 889</b>	<b>250 664</b>	<b>264 452</b>	<b>278 467</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	8 984	107 807	113 736	119 764
Contributions recognised - capital & Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	49	49	49	49	49	49	49	49	49	49	49	49	590	623	656
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>29 922</b>	<b>359 061</b>	<b>378 811</b>	<b>398 886</b>
<b>Cash Payments by Type</b>															
Employee related costs	12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	12 192	146 304	154 351	162 532
Remuneration of councillors	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	24 140	25 468	26 817
Finance charges	100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 266	1 333
Bulk purchases - Electricity	250	250	250	250	250	250	250	250	250	250	250	250	3 000	3 165	3 333
Bulk purchases - Water & Sewer	333	333	333	333	333	333	333	333	333	333	333	333	4 000	4 220	4 444
Other materials	621	621	621	621	621	621	621	621	621	621	621	621	7 455	7 865	8 282
Contracted services	590	590	590	590	590	590	590	590	590	590	590	590	7 079	7 468	7 864
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	9 015	108 175	114 124	120 173
<b>Cash Payments by Type</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>25 113</b>	<b>301 353</b>	<b>317 927</b>	<b>334 777</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	8 984	8 819	8 819	8 819	8 819	8 819	8 819	8 819	8 819	8 819	8 819	8 819	10 634	107 807	113 736
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>34 097</b>	<b>33 932</b>	<b>33 932</b>	<b>33 932</b>	<b>33 932</b>	<b>33 932</b>	<b>33 932</b>	<b>33 932</b>	<b>33 932</b>	<b>33 932</b>	<b>33 932</b>	<b>33 932</b>	<b>35 747</b>	<b>409 160</b>	<b>454 541</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(4 175)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(4 010)</b>	<b>(5 825)</b>	<b>(50 099)</b>	<b>(55 655)</b>
Cash/cash equivalents at the monthly year begin:	86 802	86 427	82 417	78 407	74 397	70 387	66 378	62 368	58 358	54 348	50 338	46 328	30 802	40 503	(12 349)
Cash/cash equivalents at the monthly year end:	86 427	82 417	78 407	74 397	70 387	66 378	62 368	58 358	54 348	50 338	46 328	40 503	40 503	(12 349)	(68 004)

EC122 Mquma - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		57 559	-	5 735	1 950	1 950	1 950	4 505	4 753	5 005
Infrastructure - Road transport		57 559	-	4 053	1 650	1 650	1 650	4 505	4 753	5 005
<i>Roads, Pavements &amp; Bridges</i>		57 559		4 053	1 500	1 500	1 500	4 505	4 753	5 005
<i>Storm water</i>					150	150	150			
Infrastructure - Electricity		-	-	1 682	300	300	300	-	-	-
<i>Generation</i>										
<i>Transmission &amp; Reticulation</i>										
<i>Street Lighting</i>				1 682	300	300	300			
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams &amp; Reservoirs</i>										
<i>Water purification</i>										
<i>Reticulation</i>										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>										
<i>Sewerage purification</i>										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>										
<i>Transportation</i>	2									
<i>Gas</i>										
<i>Other</i>	3									
<b>Community</b>		59	-	-	-	-	-	1 450	1 530	1 611
Parks & gardens		59								
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other								1 450	1 530	1 611
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		331	-	5 004	4 744	3 232	3 057	1 500	1 583	1 666
General vehicles										
Specialised vehicles										
Plant & equipment					1 300	1 300	1 300			
Computers - hardware/equipment								100	106	111
Furniture and other office equipment		331			237	237	237	100	106	111
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other				5 004	3 207	1 695	1 520	1 300	1 372	1 444
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)	ALI									
<b>Total Repairs and Maintenance Expenditure</b>	1	57 949	-	10 739	6 694	5 182	5 007	7 455	7 865	8 282

EC122 Mngquma - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - OFFICE OF THE MAYOR		-	-	-				
Vote 2 - OFFICE OF THE SPAEKER		-	-	-				
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER		30	32	33				
Vote 4 - STRATEGIC MANAGEMENT		30	32	33				
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		630	665	700				
Vote 6 - BUDGET & TREASURY OFFICE		30	32	33				
Vote 7 - CORPORATE SERVICES		1 170	1 234	1 300				
Vote 8 - COMMUNITY SERVICES		5 180	5 465	5 755				
Vote 9 - INFRASTRUCTURAL PLANNING AND DEV		100 737	106 277	111 910				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		107 807	113 736	119 764	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - OFFICE OF THE MAYOR								
Vote 2 - OFFICE OF THE SPAEKER								
Vote 3 - OFFICE OF THE MUNICIPAL MANAGER								
Vote 4 - STRATEGIC MANAGEMENT								
Vote 5 - LOCAL ECONOMIC DEVELOPMENT								
Vote 6 - BUDGET & TREASURY OFFICE								
Vote 7 - CORPORATE SERVICES								
Vote 8 - COMMUNITY SERVICES								
Vote 9 - INFRASTRUCTURAL PLANNING AND DEVELOPMENT								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		107 807	113 736	119 764	-	-	-	-



EC122 Mquma - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project Information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
Office of the Municipal Manager		OFFICE EQUIPMENT			Yes	Other Assets	Furniture and other office equipment					30	32	33		New
Local Economic Development		Tourism Information Centre (Park Homes)			Yes	Other	Other					300	317	333		New
Local Economic Development		OFFICE EQUIPMENT			Yes	Other Assets	Furniture and other office equipment					90	95	100		New
Local Economic Development		LED VEHICLE (4X4)			Yes	Other	General vehicles					240	253	267		New
Strategic Management		OFFICE EQUIPMENT			Yes	Other Assets	Furniture and other office equipment					30	32	33		New
Community Services		Compactor Truck			Yes	Other	General vehicles					1 200	1 266	1 333		New
Community Services		Streetsweeping Machine X 4			Yes	Other	Other					60	63	67		New
Community Services		Refuse Skip Bins			Yes	Other	Other					66	70	73		New
Community Services		Speed Machines			Yes	Other	Other					108	114	120		New
Community Services		Cars (LDV's X5)			Yes	Other	General vehicles					750	791	833		New
Community Services		Tractor X 2			Yes	Other	Specialised vehicles - Refuse					600	633	667		New
Community Services		Playground Equipment			Yes	Other Assets	Other					60	63	67		New
Community Services		Body Armad Plates(Bullet proofs)			Yes	Other	Other					500	528	555		New
Community Services		Fitting of Skip Bin Hooks			Yes	Other	Other					36	38	40		New
Community Services		TLB			Yes	Other	Specialised vehicles - Refuse					900	950	1 000		New
Community Services		Construction of Public Toilets Centane			Yes	Other	Other					300	317	333		New
Community Services		Construction of Public Toilets Skili			Yes	Other	Other					300	317	333		New
Community Services		Breakdown			Yes	Other	General vehicles					300	317	333		New
Corporate Services Directorate		ICT Hardware and Software			Yes	Intangibles	Computers - hardware/equipment					600	633	667		New
Corporate Services Directorate		Steel Tables			Yes	Other	Furniture and other office equipment					30	32	33		New
Corporate Services Directorate		Digital Microphones			Yes	Other	Other					120	127	133		New
Corporate Services Directorate		Firewall Security System			Yes	Biological assets	Computers - hardware/equipment					200	211	222		New
Corporate Services Directorate		Cars			Yes	Other	General vehicles					220	232	244		New
Infrastructure Development & Planning		Patch re-gravelling			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					1 000	1 055	1 111		New
Infrastructure Development & Planning		Township Roads			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					8 088	8 533	8 985		Renewal
Infrastructure Development & Planning		Integrated Transport Plan			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					250	264	278		New
Infrastructure Development & Planning		Rural Grid Electrification			Yes	Infrastructure - Electricity	Street Lighting					15 000	15 825	16 664		Renewal
Infrastructure Development & Planning		Electricity Distribution Licence			Yes	Infrastructure - Electricity	Street Lighting					360	380	400		New
Infrastructure Development & Planning		Gcuwa Bridge			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					5 000	5 275	5 555		New
Infrastructure Development & Planning		Construction Council Chambers and Municipal Offices			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					5 000	5 275	5 555		New
Infrastructure Development & Planning		Procurement of Plant			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					6 980	7 364	7 754		New
Infrastructure Development & Planning		Centane Internal Street surfacing			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					8 604	9 077	9 558		Renewal
Infrastructure Development & Planning		Ngqamakhe Streets Surfacing			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					6 584	6 947	7 315		Renewal
Infrastructure Development & Planning		Amambalu A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					3 544	3 739	3 937		Renewal
Infrastructure Development & Planning		Makone A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2 116	2 232	2 350		Renewal
Infrastructure Development & Planning		Nontshinga to Thafeni A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2 293	2 419	2 547		Renewal
Infrastructure Development & Planning		Malongweni to Siphaheni A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					4 920	5 190	5 465		Renewal
Infrastructure Development & Planning		Litchi to Qolweni A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2 400	2 532	2 666		Renewal
Infrastructure Development & Planning		Njingili A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2 049	2 162	2 276		Renewal
Infrastructure Development & Planning		Mngcangcalhelo to Majayise A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					3 680	3 882	4 088		Renewal
Infrastructure Development & Planning		Mphesheya to Ndabakazi A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					4 139	4 366	4 598		Renewal
Infrastructure Development & Planning		Mgobozweni to Nqleni A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					3 087	3 257	3 430		Renewal
Infrastructure Development & Planning		Qeeqe to Khumalo A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					3 069	3 238	3 409		Renewal
Infrastructure Development & Planning		Lower Ndekana to Gxojana A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					4 270	4 505	4 744		Renewal
Infrastructure Development & Planning		Myeki to Mnyameni A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					3 159	3 333	3 509		Renewal
Infrastructure Development & Planning		Tshabanqu A/R			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2 829	2 985	3 143		Renewal
Infrastructure Development & Planning		Xhaxhashimba A/R budget maintenance			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges					2 316	2 443	2 573		Renewal
Budget and Treasury Office		Office Furniture			Yes	Other Assets	Furniture and other office equipment					30	32	33		New
Parent Capital expenditure	1											107 807	113 736	119 764		



EC122 Mmquma - Supporting Table SA37 Projects delayed from previous financial years												
Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>												
				<i>Examples</i>	<i>Examples</i>							
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

## 2.3 Municipal manager's quality certificate

I ....., municipal manager of Mmquma 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 \_\_\_\_\_

Municipal manager of Mmquma Local Municipality (EC122)

Signature \_\_\_\_\_

Date \_\_\_\_\_