

GREAT KEI MUNICIPALITY



DRAFT BUDGET 2018/2019 – 2019/2021

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

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PART 1 – ANNUAL BUDGET

Section 1: MAYOR'S REPORT

This marks the second year of the new council, wherein the objectives and strategies of GKM will be developed for a five year period. I therefore, have pleasure in presenting the Draft Medium Term Revenue and Expenditure Framework for the budget year 2018/2019 – 2019/21.

Local government reforms in South Africa pose a challenge to all Municipalities and smaller municipalities like ours. Indeed the Great Kei Municipality has set its targets to comply with accounting reforms as envisaged in the MFMA and other pieces of legislation. To date National Treasury has introduced a new reform mSCOA which requires more attention to detail and huge financial resources.

The economic viability of the region remains a priority for our municipality. Every effort has been made and continues to be made to stimulate investment in the Great Kei Municipality with the limited resources and high rate of unemployment that is faced by the municipality.

The council's strategic objective of service delivery includes improving delivering acceptable levels of services in roads, refuse removal and electricity.

National, Provincial, District and local priorities have been considered through Integrated Development Plan process, whereby communities gave inputs into service needs and these are incorporated in the IDP process.

I must however admit that the IGR processes are running smoothly as expected, however some of the other stakeholders are not attending these meetings, therefore improvement still needs to be made regarding this as they also form an integral part of compiling IDP document.

The council as an institution is faced with numerous challenges. The greatest challenge is the culture of non-payment of rates and services by customers on a regular basis. Due to this challenge the municipality has become increasingly reliant on grant funding received from National Government. In this budget grant funding contributes 49% and 51% from own revenue.

To be able to generate own revenue, council has increased electricity tariff with 6, 84%, refuse and rates tariffs has increased by 5,2%. The electricity increase is in line with Guideline on the Consultation Paper Issued by NERSA on 28 February 2018.

The electricity services though is supposed to generate revenue to improve electricity infrastructure and subsidize other services, but this service is currently running at a loss. However the Municipality is currently using the services of DBSA to try and curb the situation. The number of queries on the existing valuation roll and high unemployment rate in the area has become the major contributing factor towards the inability of customers to service their accounts. In this budget an allocation of R3M has been provided for to deal with the issue of Valuation Roll.

The municipality has however enhanced its credit control policy, employed a debt collector and is continuously implementing revenue turnaround plan which enables the Municipality to deliver on its mandate and achievement of National and Provincial priorities. The municipality has good relations with Rate Payers Association, Provincial Departments and Farmers Association and this leads to slight improvement in the municipality's collection rate.

The municipality has improved in many areas to count but a few, it has recently attracted senior managers, qualified electricians, town planners and is continuously assisted by MISA, DBSA and DEDEAT in areas regarding electricity and landfill site to assist in the revenue generation and service delivery of the Municipality.

As a summary, the medium term service delivery objectives include the following:

- The registration of indigent consumers and the rollout of free basic services;
- Implementation of an improved debt and credit control policy
- Improve Financial Management;
- Implementation of Revenue Turnaround Plan
- Improve IT infrastructure;
- Changing of Financial System and preparation for mSCOA implementation
- Upgrading and rehabilitation of roads;
- Fencing Cemeteries;
- Renovation Community Halls;
- Bulk Electricity upgrade;
- Implementation of Land Audit Report
- Capacity building; and
- Communal Farmer Supported on Maize and Ploughing Programme
- Implementation of Business Plans for Small Town Revitalisation

The Great Kei Municipal Draft Budget has prioritized service delivery projects and creation of job opportunities through SMME, Agriculture development and Extended Public Works Programme (EPWP) and DEDEAT Funding.

The total draft budget of the municipality is R147 989 971 of which R17 714 250 is for capital expenditure and R100 043 258 is for operating expenditure and R27 000 000 for Depreciation and Provision for bad debts. Due to limited resources, 61% of the capital expenditure is funded from Municipal Infrastructure Grant (MIG) and Integrated National Electrification Grant (INEG).

EXPENDITURE TYPE	2018/19	2020/19	2020/21
Operating	R97 087 228	R102 330 000	R107 958 000
Depreciation & Provision for bad debts	R37 500 000	R39 525 000	R41 699 000
Capital	R17 626 750	R18 096 000	R18 497 000
Total	R152 213 978	R159 951 000	R168 154 000

Despite the numerous challenges facing Council, I and my fellow councilors are confident for the future of the Great Kei Municipality and are committed to building the financially sound and prosperous municipality that delivers services on time to Great Kei communities. I would like to thank the communities for their inputs into the IDP and

budget process, my fellow councilors, the Municipal Manager and his staff for their continued support.

L TSHETSHA
MAYOR

SECTION 2: BUDGET RELATED RESOLUTIONS

The resolutions approved by Council with a draft budget on the 29th March 2018:

RESOLVED:

- a) That the draft budget of Great Kei Municipality for financial years 2018/2019; and indicative for two projected years 2019/2020 and 2020/2021 as set out in the following schedules , be approved:

Table A1 – Budget Summary

Table A2A - Budget Financial Performance (revenue and expenditure by standard classification)

Table A3A – Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A 4 – Budgeted Financial Performance (revenue and expenditure)

Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding.

- Multiyear and single year capital appropriations by municipal vote and standard classification and associated funding by source

Table A5A – Budgeted Capital Expenditure by vote, standard classification and funding

Table A6 – Budgeted Financial Position

Table A 7 – Budgeted Cash Flows

Table A 8 – Cash backed reserves/accumulated surplus reconciliation

Table A 9 – Asset Management

Table A 10 – Basic Service Delivery measurement

Supporting Tables SA1 – SA38

(b) It should be noted that in respect of capital expenditure estimates”

- Instances where information has been provided in terms of Sec19 (2) (b) of the MFMA, the consideration and adoption of capital budget constitutes projects as reflected in the detailed capital budget. Where information in terms of Sec 19(2) (b) is not provided, specific project approval be sought from council during the course of the year.

(c) That council consider and adopt the amendments to its Proposed Tariffs of Rates and Service Charges as depicted on the schedule annexed hereto and marked as annexure B and that these tariffs come into operation on 1st July 2018.

(d) That the council approves mSCOA version 6.2 Schedule A for audited and current years (2017/18) and version 6.2 Schedule A for 2018/19 – 2019/2021 MTREF.

SECTION 3: EXECUTIVE SUMMARY

The Municipality has utilized budget formats mSCOA version 6.2 A Schedule that was extracted from National Treasury website to report on the 2018/2019 draft budget.

Effect of the draft budget

- The Municipality uses external mechanisms to provide service delivery, in particular, the construction of capital assets and professional engineering services associated with these service.
- The Municipality distributes electricity to the area of Komga only, as all other municipal areas are supplied by Eskom directly. Funding of R 6M from National government for the electrification of housing has been gazetted in the year 2018/2019. The draft budget for Bulk electricity purchases is R 8,7M for the year,

however, the collection rate for this service has improved in the previous year, irrespective of high rate of tampering. The budget provision for free basic services is R1,3M this increase is due to an increased number of indigent registrations in the GKM area. Eskom has approved an increase in the tariff for bulk electricity purchases of 7,32%; in turn the Municipality will utilize a charge of 6,87% and the tariff will differ depending on the consumption of different users. The Municipality is embarking on ensuring that cost reflective tariffs are utilized during this financial year in order to improve its revenue and also ensuring reasonable prices for its communities are charged.

- Refuse removal is done internally in all GKM areas; but the challenge we are facing is that wear and tear of our vehicles is very high and this poses a challenge on the delivering of this service. A plan through implementation of revenue turnaround is in place to ensure additional vehicle is acquired in the third quarter in order to increase refuse collection points. The proposed annual tariff for 2018/2019 on this service is 5,2%. The budget allocation for refuse removal is distributed among the expenditure votes including fuel, vehicle licensing, truck service, landfill site renovation, repairs on compactor truck as well as the human capital associated with the service.
- The budget for MIG funding has reduced to R11,1M and this funding has been allocated to the following projects: upgrading and construction of internal streets, construction of community halls, feasibility study of Komga Agri Park and closure

of landfill site and 5% of that budget is for Project Management Unit's administration costs.

- The other operational costs excluding personnel costs are budgeted for utilizing the funds received from Rates and Taxes; Municipal services; Equitable Share and Library Subsidy. The amount allocated to Library Subsidy this year is R410 000 and it only funds library projects excluding personnel costs. However the Municipality is running this service at a loss, because the cost of running this service is more than the allocated amount.
- The major proposed tariff adjustments are as follows:

Assessment Rates - 5,2% increase with an annual rebate of R15 000 for all residential properties.

Waste Management - 5,2%

Electricity - 6,87%

Other Sundries tariffs - 5,2%

SECTION 4: DRAFT BUDGET TABLES

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5: Overview of draft budget process

Municipal Finance Management Act section 21 requires that the process for preparing the annual budget and for reviewing the municipality's integrated development plan and budget should be well co-ordinate to ensure consistency as well as credibility.

The budget and IDP process plan of the municipality was tabled to Council in August 2017. Communities gave priorities per ward in the various consultative meetings during the month of November 2017. The draft budget and IDP will be tabled in the Ordinary Council meeting that will be held on the 29th March 2018 and draft budget will be approved in May 2018.

The draft budget will be placed on the Municipal website and in all municipal libraries as well as in Municipal Satellite Offices for public viewing.

The Municipality's draft budget is prepared on a three year basis, with comparatives of the past three years, the current year as well as the two outer years as required by the MFMA and in order to ensure that thorough financial planning and provision for continuous service delivery. In preparation of this budget the National and Provincial allocations to the Municipality has been considered.

SECTION 6: ANNUAL BUDGET PROCESS

Each year National Treasury issues circulars for municipalities indicating the budget parameters within which municipalities could utilise as a guide in their budgets, for this budget year Circular 89 and 91 were issued. Circular 89 has reflected the following headline forecast for the year 2018/2019, 2019/2020 and 2020/2021 as 5,3%, 5,4% and 5,5% respectively.

Assumptions that informs the 2018/19 budget are as follows:

- 5% increase for Councillor's Allowances,

- 5,2% increase for S 56 Managers,
- 7,7% increase for employees below S 56 Managers,
- Administration costs – activity based costing budgeting has been used and as per municipality's affordability,
- Repairs and maintenance costs – activity based costing budgeting and as per municipality's affordability,
- DBSA loan repayments – fixed rate paid quarterly as per arrangement
- Portion of capital budget estimate is funded from MIG grant and portion is funded from internal revenue.
- The municipality has prioritized bulk electricity upgrade, construction of roads, construction of community halls; refuse removal, public participation, among others, SMME, Agriculture and Tourism development; IT Infrastructure; repairs to roads and municipal buildings, Implementation of mSCOA and Valuation Roll.

SECTION 7: Overview and alignment of the Draft Budget with the Draft Integrated Development Plan

The Integrated Development Plan is the strategic document of the municipality which forms the basis of all projects undertaken. The budget is an enabling tool and consists of community priorities and indicates funded and non-funded projects.

Community consultation allow for proper prioritization of needs per ward and takes into account available resources, particularly, financial resources.

The highlights of the draft budget that are aligned to draft IDP for the year 2018/19 include, but not limited to the following projects to be funded by internal revenue: This is on the assumption that all revenue projected will be received during the 2018/2019 financial year.

Project name	Department allocated to	Amount budgeted
Bulk Electricity Upgrade Project	Technical Services	R6 000 000
Roads repairs	Technical Services	R850 000
Repairs to Municipal Buildings	Technical Services	R300 000
mSCOA	Budget & Treasury Office	R1 000 000
LED: Communal Farmer Supported on Maize	Local Economic Development	R200 000
Special Programmes: Women, Youth, Elderly, Children Disabled, HIV & AIDS Sport	Municipal Council	R200 000
Mayors Events	Municipal Council	R310 000
Moral Regeneration Movement	Municipal Council	R60 000
Public Participation	Municipal Council	R200 000
IDP/PMS	Strategic Services	R250 000

Bulk Electricity Upgrade Project	Technical Services/Electricity Services	R6 000 000
Free Basic Services	Budget & Treasury Office	R1 300 000

Municipal Infrastructure Grant income amount to R 11,1M for the year 2018/2019 and includes Project Management unit operating expenses of 5%.

Identifiable projects to be funded by the MIG grant include:

- Construction and Upgrading of Icwili Internal Street R2 700 000
- Construction of Mzwini Community Hall R2 700 000
- Komga Agri-Park Feasibility Study R1 000 000
- Construction of Tainton Internal Street R1 888 375
- Construction of Nyarha Internal Roads R1 888 375
- Closure of landfill site R1 000 000

SECTION 8: Measurable performance objectives and indicators

In developing measurable performance objectives, consideration has been given to:

- The IDP of the Municipality,
- The Draft Budget
- Economic development initiatives that facilitate job creation, economic growth, poverty alleviation as well as provision for basic services.

Measurable performance objectives and indicators are aligned to the following:

- (a) Borrowing management
- (b) Debtors and creditors management
- (c) Expenditure types
- (d) Revenue sources
- (e) Unaccounted for losses in respect of services rendered i.e. electricity losses.

Measurable performance objectives for:

- Revenue for each vote
- Revenue for each source
- Operating and capital expenditure for each vote

SECTION 9: Overview of budget assumptions

Budget assumptions:

- Incremental Budgeting Method has been used for all personnel expenditure items guided by the CPI.
- Activity Based Costing Budgeting method and a measure of checking municipality's affordability has been used to fund all other expenditure projects
- and other revenue streams
- Circular 89 and 91 has been utilized as the primary source of obtaining guidance on percentages to be utilized on all expenditure and revenue increases with the exception of electricity tariffs.
- Internal and external factors affecting the budget have also been considered.

External factors:

- (a) The high rate of unemployment within the municipal area has resulted in the increase in the indigent register and decline in revenue collection.
- (b) The recent economic downturn has also affected the ability for other consumers to pay the services as well as the attitude of non-payment for services.
- (c) The municipality has limited funds to support SMME, Agriculture and Tourism development which would serve as an exit strategy for indigent consumers as well as to improve the overall status of consumers.
- (d) The general inflation is estimated at 5,3% for the 2018/2019 financial year. This affects the general tariff increases levied by the Municipality from year to year.
- (e) The recent increase in electricity tariffs by Nersa to 6,87% To date there is high rate of tampering with this service by communities.
- (f) The municipality has increased salaries by 7,7% which is (CPI 5,2%) and 2,5% which is incremental notch for employees not yet reached ceiling.
- (g) Impact of VAT increase to 15%.

MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA)

National Treasury has introduced a business reform Municipal Standard Chart of Accounts (mSCOA) which guides business processes of the municipality. This Reform enables the Municipalities to have uniform and standardized classification of transactions. mSCOA implementation is in progress, but is done in phases for the smooth running of the project. The Municipality has to date an existing mSCOA steering committee chaired by the Municipal

Manager; terms of reference and project implementation team which assists the municipality in implementing and monitoring mSCOA readiness. The Municipality has submitted its mSCOA compliant draft budget in March 2018 and an Adjustment Budget in February 2018. The Municipality is still facing huge implementation challenges regarding to mSCOA, but these are discussed on a continuous basis in the steering committee meeting which Provincial Treasury also forms part.

SECTION 10: Funding Compliance

The municipality depends mostly on grants and subsidies in order to finance its operations. Factors affecting the financial viability of the municipality have been highlighted in the above paragraphs. Revenue raising strategies have been identified and have been implemented successfully in the 2017/18 financial year. The Municipality is also implementing Circular 82 for cost cutting measures to reduce spending on nice to haves. There has been an improvement in the Municipality's revenue collection compared to the past years, however, challenges regarding non – payment of services still exists. The financial viability of the municipality has been identified as one of the key priorities in the New Year and implementation of revenue raising strategies including:

- Leasing of capital assets vs buying in cash
- Reviewing all municipal leases;
- Improving monitoring tools and controls at traffic services;
- Sale of residential plots
- DEDEAT EPWP Funding

The Municipality's draft budget is considered credible because it is only the non – cash items e.g depreciation and provisions for bad debts that are not cash backed. The municipality has financial arrangements in place to repay all long outstanding creditors, eg. DBSA loan; Audit Fees; ADM - Water Account; Eskom. The Municipality has also focused on prioritization of payment of its creditors and limiting the spending in the first quarter of the Financial Year 2018/19 until revenue has improves. This will be inline with the SDBIP of the Municipality

SECTION 11: OVERVIEW OF BUDGET FUNDING

The MFMA S 18 (1) states that the annual budget may only be funded from:

- Realistically anticipated revenues to be collected
- Cash backed accumulated funds from previous year's surplus funds nor committed for other purposes, and
- Borrowed funds, but only for capital budget referred to in S17

This section requires that projected revenues be based on recorded revenues of the previous period which forms a clear indication of how projections should be set.

A Credible Budget

- A Budget is Credible when it is an implementing tool for the Municipal IDP, this ensures that projects indicated in the IDP will be achieved within the financial constraints of the Municipality.
- The service delivery and budget implementation plan of the municipality and set performance targets can be achieved with the budget.

- Contains revenue and expenditure projections that are consistent with current and past performance and are supported by documented evidence of future assumptions.
- Does not compromise the financial viability of the Municipality.
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

FISCAL OVERVIEW OF GREAT KEI MUNICIPALITY

The Great Kei Municipality is largely dependent on Grant funds that are allocated by the National Revenue Fund. In this coming budget year, 2018/2019, some subsidies and grants have been reduced namely Municipal Infrastructure Grant and EPWP, this shows that the Municipality has to enforce tight controls regarding revenue collection to fund its budget. The amount generated from internal revenue is largely affected by external factors, including the attitude or culture of non-payment for services by rate payers, but the reasons for non-payment are known by the Municipality and are addressed as they come. Furthermore, the municipality with the assistance from DBSA is in process to reduce the problem of electricity losses within the municipality. The municipality has approved a retention and attraction policy and that has increased the employee related costs of the municipality drastically compared to previous years.

Section 12 – Expenditure on allocations and grant Programmes

Grant allocations are detailed in the following schedule:

Grant funding	Purpose	Allocating Authority	Amount 17/18	Amount 18/19	Amount 19/20	Amount 20/21

			R 000	R 000	R 000	R 000
Equitable Share	Unconditional - Free basic services – councilor allowances	National Treasury	R34 997	R38 154	R41 775	R44 455
Finance Management Grant	Conditional	National Treasury	R2 345	R2 415	R2 415	R2 415
Extended Public Works Programme	Conditional	National Treasury	R1 263	R1 168	-	-
Library Subsidy	Conditional	Provincial	R 410	R 410	-	-
Municipal Infrastructure Grant	Conditional	National Treasury	R11 371	R11 116	R11 253	R11 630
Integrated National Electrification Programme	Conditional	National Treasury	R4 000	R6 000	R6 400	R6 400

SECTION 13: GRANT ALLOCATIONS TO OTHER MUNICIPALITIES

The Great Kei Municipality is a category B municipality which is located in a semi-rural area of the Eastern Cape. The majority of communities are unemployed as there are no developed industries within the Municipal area. The towns making up the municipal area include: Chintsa, Kei Mouth, Morgans Bay, Haga Haga.

This therefore means the Municipality does not make any allocations to other institutions.

SECTION 14: COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Supporting Table SA 22 and SA 23 give a summary of councilor allowances and employee benefits for all the budget years.

SECTION 15: MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Monthly cash flows by Source

Supporting tables SA 24 to SA 30 show the monthly cash flows of the municipality for the budget year.

SECTION 16: ANNUAL BUDGET AND MUNICIPAL SCORECARD

The scorecard of the Municipality is linked to the Integrated Development Plan (IDP). It is this document that details the activities to be undertaken by the Municipality to realize the IDP. Departmental service delivery and budget implementation plans are then annealed from the Municipal strategic scorecard.

SECTION 17: ANNUAL BUDGET AND SERVICE DELIVERY AGREEMENTS – MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISMS

The Great Kei Municipality does not have a municipal entity.

The Municipality does not have any other service delivery agreements with external parties for the delivery of Municipal services.

SECTION 18: CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The Municipality does not have any agreements that have future budgetary implications.

SECTION 19: CAPITAL EXPENDITURE DETAILS

Details on capital expenditure are listed in Supporting Table SA 34 to SA 37.

SECTION 20: LEGISLATION COMPLIANCE STATUS

The Municipal Finance Act together with the latest budget regulations and circulars, have been utilized to compile the budget for the MTREF.

The Act covers all aspects of municipal finance including budgeting, supply chain management and financial reporting.

The Great Kei Municipality is a low capacity Municipality as designated according to National Treasury capacity levels.

The MFMA and the budget

The following explains the budgeting process in terms of the MFMA as well as with the guidance of the Municipal Budget Regulations effective to low capacity municipalities by 1 July 2010.

The budget preparation process

The MFMA S 21 requires the Mayor of the Municipality to lead the budget preparation process through a coordinated cycle of events. The budget cycle should commence at least 10 months before the start of the budget year to ensure that the budget is approved before the start of the financial year.

A Budget and IDP Process Plan was tabled before Council in August 2017 for the budget preparation process of the 2018/2019 financial year as well as the two outer years. The Draft Integrated Development Plan of the Municipality has been developed for a five year period starting from 2018/2019 and the national fiscal and micro-economic policies have been taken into consideration with regard to funding allocations as well as prioritization of projects. The Municipality has also taken into consideration the National, Provincial and District budgets in reviewing of the IDP document such that communities and all other stakeholders are consulted on projects to be undertaken.

The Mayor has to ensure that the IDP review forms an integral part of the Budget Process and that any changes to the Strategic priorities as contained in the IDP document have realistic projections of revenue and expenditure.

Tabling of Draft Budget

The Draft Budget will be tabled before Council on the 29 March 2018.

The final budget will be adopted on the 31st May 2018

Publication of the Annual Budget

Once tabled to Council, the draft budget is submitted to National Treasury, Provincial Treasury and also placed on the Municipal website in terms of S75 of MFMA. In that Council meeting members of the community are invited to ensure they participate fully in the budget process.

MFMA requirements:

The MFMA S 17, requires that an annual budget of a municipality must be a schedule in the prescribed format setting out realistically anticipated revenues to be collected from each revenue source. National Treasury introduces updated budget A1 schedules each year that the Municipalities have to comply with. The Great Kei Municipality has made efforts to comply with Circular 89 and 91 of the MFMA.

SECTION 21: QUALITY CERTIFICATION

I, Mr M Mtalo, Acting Municipal Manager of Great Kei Municipality, hereby certify that the draft 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 draft budget and supporting documentation are consistent with the Draft Integrated Development Plan of the municipality and the service delivery agreement of the municipality.



M Mtalo

ACTING MUNICIPAL MANAGER of Great Kei Municipality EC 123

29 March 2018

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.2

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Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

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EC123 Great Kei - Contact Information

A. GENERAL INFORMATION	
Municipality	EC123 Great Kei
Grade	2
Province	EC EASTERN CAPE
Web Address	www.greatkeim.gov.za
e-mail Address	info@greatkeim.gov.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	PfBag X2
City / Town	Komga
Postal Code	4950
Street address	
Building	Municipal Building
Street No. & Name	17 Main Street
City / Town	Komga
Postal Code	4950
General Contacts	
Telephone number	043 831 5700
Fax number	043 8311 029
C. POLITICAL LEADERSHIP	
Speaker:	
ID Number	7711125271082
Title	Mr
Name	Mr Loyiso Tshetsha
Telephone number	043 831 5700
Cell number	079 653 6608
Fax number	043 8311 483
E-mail address	Ltshetsha@greatkeim.gov.za
Secretary/PA to the Speaker:	
ID Number	9010011136082
Title	Miss
Name	Miss Lavisa Odani
Telephone number	043 831 5700
Cell number	082 040 4210
Fax number	043 8311 483
E-mail address	Lqolani@greatkeim.gov.za
Mayor/Executive Mayor:	
ID Number	7711125271082
Title	Mr
Name	Mr Loyiso Tshetsha
Telephone number	043 831 5700
Cell number	079 653 6608
Fax number	043 8311 483
E-mail address	Ltshetsha@greatkeim.gov.za
Secretary/PA to the Mayor/Executive Mayor:	
ID Number	9010011136082
Title	Miss
Name	Miss Lavisa Odani
Telephone number	043 831 5700
Cell number	082 040 4210
Fax number	043 8311 483
E-mail address	Lqolani@greatkeim.gov.za
Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
ID Number	
Title	Mr
Name	Mmtalo Mmtalo
Telephone number	043 831 5700
Cell number	
Fax number	043 831 1036
E-mail address	Mmtalo@greatkeim.gov.za
Secretary/PA to the Municipal Manager:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Chief Financial Officer:	
ID Number	
Title	Miss
Name	Sindiswa Mini
Telephone number	043 831 5700
Cell number	
Fax number	043 831 1036
E-mail address	SMini@greatkeim.gov.za
Secretary/PA to the Chief Financial Officer:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information:	
ID Number	7405190483085
Title	Miss
Name	Ms Nomaphelo Sana
Telephone number	043 831 5700
Cell number	071 306 7450
Fax number	043 8311 029
E-mail address	NSana@greatkeim.gov.za
Secretary/PA to the Official responsible for submitting financial information:	
ID Number	9201040779010
Title	Ms
Name	Yolisa Smayile
Telephone number	043 831 5700
Cell number	082 22 088 10
Fax number	043 831 1029
E-mail address	YSmayile@greatkeim.gov.za

Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number: 8604276498633	ID Number:
Title: Miss	Title:
Name: Miss Susepho Loko	Name:
Telephone number: 043 831 5700	Telephone number:
Cell number: 062 730 2686	Cell number:
Fax number: 043 8311 029	Fax number:
E-mail address: SLokeo@greatkern.gov.za	E-mail address:
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number: 8405260326066	ID Number:
Title: Miss	Title:
Name: Miss Ntombizande Hoko	Name:
Telephone number: 043 831 5700	Telephone number:
Cell number: 072 916 2939	Cell number:
Fax number: 043 8311 029	Fax number:
E-mail address: NHoko@greatkern.gov.za	E-mail address:
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number:	ID Number:
Title:	Title:
Name:	Name:
Telephone number:	Telephone number:
Cell number:	Cell number:
Fax number:	Fax number:
E-mail address:	E-mail address:
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number:	ID Number:
Title:	Title:
Name:	Name:
Telephone number:	Telephone number:
Cell number:	Cell number:
Fax number:	Fax number:
E-mail address:	E-mail address:
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number:	ID Number:
Title:	Title:
Name:	Name:
Telephone number:	Telephone number:
Cell number:	Cell number:
Fax number:	Fax number:
E-mail address:	E-mail address:
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number:	ID Number:
Title:	Title:
Name:	Name:
Telephone number:	Telephone number:
Cell number:	Cell number:
Fax number:	Fax number:
E-mail address:	E-mail address:
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number:	ID Number:
Title:	Title:
Name:	Name:
Telephone number:	Telephone number:
Cell number:	Cell number:
Fax number:	Fax number:
E-mail address:	E-mail address:

EC123 Great Kei - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	17 703	17 000	27 787	17 000	24 516	24 516	24 516	25 791	27 184	28 679
Service charges	7 403	5 485	15 639	13 230	17 453	17 453	17 453	13 670	14 619	15 423
Investment revenue	271	896	315	519	214	214	214	225	237	251
Transfers recognised - operational	42 637	48 787	44 804	39 036	38 966	38 966	38 966	45 547	44 600	47 280
Other own revenue	11 385	8 539	8 915	39 602	23 156	23 156	23 156	24 616	16 482	17 411
Total Revenue (excluding capital transfers and contributions)	79 399	80 708	92 465	109 387	104 305	104 306	104 306	110 049	103 122	109 043
Employee costs	31 762	42 570	48 740	59 948	55 355	55 355	55 355	50 444	53 158	56 093
Remuneration of councillors	3 714	3 993	4 157	4 395	4 659	4 659	4 659	4 600	4 848	5 115
Depreciation & asset impairment	37 967	25 267	21 542	15 000	15 000	15 000	15 000	25 000	26 350	27 799
Finance charges	1 357	1 238	2 256	664	664	664	664	665	701	739
Materials and bulk purchases	7 262	7 954	8 513	8 814	8 814	8 814	8 814	8 700	9 170	9 674
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 448	28 514	74 427	38 222	42 153	42 153	42 153	45 178	47 617	50 236
Total Expenditure	122 519	109 537	159 635	127 043	126 644	126 644	126 644	134 587	141 855	149 657
Surplus(Deficit)	(43 121)	(28 829)	(67 170)	(17 657)	(22 339)	(22 339)	(22 339)	(24 538)	(38 733)	(40 614)
Transfers and subsidies - capital (monetary allocation)	12 815	33 065	16 028	15 371	15 371	15 371	15 371	17 116	17 653	18 030
Contributions recognised - capital & contributed asset	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after capital transfers & contributions	(30 306)	4 236	(51 142)	(2 286)	(6 968)	(6 968)	(6 968)	(7 422)	(21 080)	(22 584)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) for the year	(30 306)	4 236	(51 142)	(2 286)	(6 968)	(6 968)	(6 968)	(7 422)	(21 080)	(22 584)
Capital expenditure & funds sources										
Capital expenditure	16 730	34 372	13 641	17 714	15 614	15 614	15 614	17 627	18 096	18 497
Transfers recognised - capital	10 923	31 226	13 473	15 464	14 864	14 864	14 864	17 207	17 653	18 030
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 807	3 146	168	2 250	750	750	750	420	443	467
Total sources of capital funds	16 730	34 372	13 641	17 714	15 614	15 614	15 614	17 627	18 096	18 497
Financial position										
Total current assets	30 775	13 583	16 017	13 583	27 988	27 988	27 988	14 803	15 603	16 461
Total non current assets	365 766	374 871	341 549	374 871	376 471	376 471	376 471	341 552	356 126	371 772
Total current liabilities	43 925	26 319	42 722	26 319	27 669	27 669	27 669	33 050	34 835	36 751
Total non current liabilities	13 496	18 779	20 013	18 779	20 309	20 309	20 309	11 021	11 616	12 255
Community wealth/Equity	339 121	343 357	294 831	343 357	356 482	356 482	356 482	312 284	325 278	339 227
Cash flows										
Net cash from (used) operating	37 025	11 199	11 811	24 965	2 307	2 307	2 307	18 426	5 545	5 484
Net cash from (used) investing	(12 341)	(29 559)	(13 641)	(17 714)	(15 614)	(15 614)	(15 614)	(17 627)	(18 096)	(18 497)
Net cash from (used) financing	(4 288)	(488)	(587)	(250)	(250)	(250)	(250)	(418)	(441)	(465)
Cash/cash equivalents at the year end	21 005	2 156	(261)	11 083	(13 557)	(13 557)	(13 557)	3 876	(9 115)	(22 593)
Cash backing/surplus reconciliation										
Cash and investments available	21 005	2 156	(262)	2 156	3 036	3 036	3 036	3 551	3 742	3 948
Application of cash and investments	37 652	17 494	28 437	14 513	8 694	8 694	8 694	22 786	24 555	25 908
Balance - surplus (shortfall)	(16 647)	(15 338)	(28 699)	(12 357)	(5 658)	(5 658)	(5 658)	(19 236)	(20 812)	(21 960)
Asset management										
Asset register summary (MDV)	365 767	373 909	341 549	374 557	374 557	374 557	-	-	-	-
Depreciation	18 014	20 569	21 468	15 000	15 000	15 000	25 000	26 350	27 799	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	1 566	3 255	1 357	3 330	3 505	3 505	7 285	7 678	8 101	-
Free services										
Cost of Free Basic Services provided	0	0	0	0	0	0	-	-	-	-
Revenue cost of free services provided	3 014	1 006	-	-	-	-	-	-	-	-
Households below minimum service level										
Water	2	2	2	2	2	2	-	-	-	-
Sanitation/sewerage	2	2	2	2	2	2	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-
Refuse	6	6	6	6	6	6	-	-	-	-

EC123 Great Kei - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Governance and administration		67 513	70 593	73 222	91 754	33 091	83 091	83 482	79 934	84 580
Executive and council		100	74	104	-	75	65	221	231	246
Finance and administration		67 513	70 513	73 118	91 754	33 015	83 025	83 260	79 701	84 334
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		642	844	616	808	308	308	629	663	700
Community and social services		642	655	616	808	308	608	629	663	700
Sport and recreation		-	189	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		16 458	35 564	14 723	14 925	14 325	14 325	14 987	14 102	14 635
Planning and development		375	280	183	600	160	100	500	527	556
Road transport		16 083	35 284	14 540	14 325	14 225	14 225	14 487	13 575	14 079
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		7 500	6 772	19 931	17 230	21 453	21 453	28 068	26 076	27 158
Energy sources		5 743	5 460	10 672	11 575	11 501	11 501	14 199	15 041	15 517
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 757	1 311	9 260	5 656	9 952	9 952	13 869	11 035	11 641
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	92 214	113 773	108 493	124 758	119 676	119 676	127 165	120 775	127 073
Expenditure - Functional										
Governance and administration		79 573	74 923	120 974	78 701	80 385	80 385	81 809	86 227	90 970
Executive and council		11 440	15 313	15 943	14 733	14 595	14 595	13 446	14 172	14 952
Finance and administration		68 132	59 610	105 030	63 968	65 791	65 791	68 363	72 055	76 018
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 251	2 522	2 385	2 528	2 593	2 593	2 521	2 657	2 804
Community and social services		2 220	2 518	2 385	2 528	2 593	2 593	2 521	2 657	2 804
Sport and recreation		31	3	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		22 276	17 489	18 734	25 923	23 805	23 805	20 877	22 004	23 215
Planning and development		3 668	4 468	5 620	10 266	9 031	9 031	7 023	7 402	7 810
Road transport		18 608	13 021	13 114	15 657	14 774	14 774	13 854	14 602	15 405
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		18 420	14 603	17 542	19 891	19 861	19 861	29 380	30 966	32 669
Energy sources		701	8 409	11 300	12 114	12 321	12 321	13 406	14 130	14 907
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		17 719	6 194	6 242	7 776	7 540	7 540	15 974	16 836	17 762
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	122 519	109 537	159 635	127 043	126 644	126 644	134 587	141 855	149 657
Surplus/(Deficit) for the year		29 695	4 236	(51 142)	(2 285)	(6 968)	(6 968)	(7 422)	(21 080)	(22 584)

References

- Government Finance Statistics Functions and sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

<i>Economic and environmental services</i>	16,438	29,564	14,723	14,925	14,325	14,325	14,987	14,192	14,635	
<i>Planning and development</i>	375	758	185	468	100	100	500	527	556	
<i>boards</i>	-	-	-	-	-	-	-	-	-	
<i>Corporate Wide Strategic Planning (IDPs, LEDIs)</i>	124	31	23	-	-	-	-	-	-	
<i>Central City Improvement District</i>	-	-	-	-	-	-	-	-	-	
<i>Development Facilitation</i>	-	-	-	-	-	-	-	-	-	
<i>Economic Development/Planning</i>	-	-	-	-	-	-	-	-	-	
<i>Regional Planning and Development</i>	-	-	-	-	-	-	-	-	-	
<i>Town Planning, Building Regulations and Enforcement, and City</i>	250	249	159	900	100	100	510	527	956	
<i>Project Management Unit</i>	-	-	-	-	-	-	-	-	-	
<i>Provisional Planning</i>	-	-	-	-	-	-	-	-	-	
<i>Support to Local Municipalities</i>	-	-	-	-	-	-	-	-	-	
<i>Road transport</i>	19,983	35,784	14,540	14,325	14,225	14,225	14,487	13,575	14,079	
<i>Police Forces, Traffic and Street Parking Control</i>	2,268	1,219	1,517	1,591	1,591	1,591	2,203	2,322	2,449	
<i>Roads</i>	-	-	-	-	-	-	-	-	-	
<i>Public Transport</i>	-	-	-	-	-	-	-	-	-	
<i>Road and Traffic Regulation</i>	-	-	-	-	-	-	-	-	-	
<i>Roads</i>	13,815	34,065	13,023	12,634	12,634	12,634	12,284	11,253	11,630	
<i>Taxi Ranks</i>	-	-	-	-	-	-	-	-	-	
<i>Environmental protection</i>	-	-	-	-	-	-	-	-	-	
<i>Biodiversity and Landscape</i>	-	-	-	-	-	-	-	-	-	
<i>Coastal Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Indigenous Forests</i>	-	-	-	-	-	-	-	-	-	
<i>Nature Conservation</i>	-	-	-	-	-	-	-	-	-	
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-	
<i>Soil Conservation</i>	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>	7,500	6,772	19,931	17,230	21,453	21,453	28,068	26,076	27,158	
<i>Energy sources</i>	5,743	5,460	10,672	11,575	11,501	11,501	14,199	15,041	15,517	
<i>Electricity</i>	5,743	5,460	10,672	11,575	11,501	11,501	14,199	15,041	15,517	
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-	-	-	-	-	
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-	
<i>Water management</i>	-	-	-	-	-	-	-	-	-	
<i>Water Treatment</i>	-	-	-	-	-	-	-	-	-	
<i>Water Distribution</i>	-	-	-	-	-	-	-	-	-	
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-	
<i>Waste water management</i>	-	-	-	-	-	-	-	-	-	
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-	
<i>Sewerage</i>	-	-	-	-	-	-	-	-	-	
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-	
<i>Waste Water Treatment</i>	-	-	-	-	-	-	-	-	-	
<i>Waste management</i>	1,757	1,311	9,260	5,656	9,952	9,952	13,869	11,035	11,641	
<i>Recycling</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Disposal (Landfill Sites)</i>	1,757	1,311	9,260	5,656	9,952	9,952	13,869	11,035	11,641	
<i>Solid Waste Removal</i>	-	-	-	-	-	-	-	-	-	
<i>Street Cleaning</i>	-	-	-	-	-	-	-	-	-	
<i>Other</i>	-	-	-	-	-	-	-	-	-	
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-	
<i>Forestry</i>	-	-	-	-	-	-	-	-	-	
<i>Licensing and Regulation</i>	-	-	-	-	-	-	-	-	-	
<i>Markets</i>	-	-	-	-	-	-	-	-	-	
<i>Tourism</i>	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	92,214	113,773	106,493	124,754	119,676	118,676	127,165	120,775	127,073

Economic and environmental services	22 214	17 498	18 734	25 323	23 805	23 805	20 877	22 004	23 214	
Planning and development	3 568	4 486	5 520	10 266	9 031	9 031	7 023	7 402	7 810	
Billboards	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, I FDS)	2 075	3 092	3 919	7 566	6 559	6 559	5 530	5 829	6 150	
Central City Improvement District	-	-	-	-	-	-	-	-	-	
Development Facilitation	-	-	-	-	-	-	-	-	-	
Economic Development/Planning	-	-	-	-	-	-	-	-	-	
Regional Planning and Development	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and Enforcement, and City	1 043	1 375	1 701	2 700	2 472	2 472	1 493	1 573	1 660	
Project Management Unit	-	-	-	-	-	-	-	-	-	
Prevental Planning	-	-	-	-	-	-	-	-	-	
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	
Recreation	18 608	13 021	13 114	15 857	14 774	14 774	13 854	14 602	15 405	
Police Forces, Traffic and Street Parking Control	2 078	1 982	2 068	3 512	3 174	3 174	4 909	5 174	5 458	
Pounds	-	-	-	-	-	-	-	-	-	
Public Transport	-	-	-	-	-	-	-	-	-	
Roads	16 530	11 040	11 047	12 145	11 598	11 598	8 945	9 428	9 947	
Taxi Ranks	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	
Coastal Protection	-	-	-	-	-	-	-	-	-	
Indigenous Forests	-	-	-	-	-	-	-	-	-	
Nature Conservation	-	-	-	-	-	-	-	-	-	
Pollution Control	-	-	-	-	-	-	-	-	-	
Soil Conservation	-	-	-	-	-	-	-	-	-	
Trading services	18 420	14 603	17 542	19 891	19 861	19 861	29 380	30 966	32 868	
Energy sources	701	8 409	11 300	12 114	12 321	12 321	13 406	14 130	14 905	
Electricity	701	8 409	11 300	12 114	12 321	12 321	13 406	14 130	14 905	
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	
Nonelectric Energy	-	-	-	-	-	-	-	-	-	
Water management	-	-	-	-	-	-	-	-	-	
Water Treatment	-	-	-	-	-	-	-	-	-	
Water Distribution	-	-	-	-	-	-	-	-	-	
Water Storage	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	-	-	-	-	-	-	-	
Public Toilets	-	-	-	-	-	-	-	-	-	
Sewerage	-	-	-	-	-	-	-	-	-	
Storm Water Management	-	-	-	-	-	-	-	-	-	
Waste Water Treatment	-	-	-	-	-	-	-	-	-	
Waste management	17 719	6 194	6 242	7 776	7 540	7 540	15 974	16 836	17 962	
Recycling	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	17 719	6 194	6 242	7 776	7 540	7 540	15 974	16 836	17 962	
Solid Waste Removal	-	-	-	-	-	-	-	-	-	
Street Cleaning	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	122 519	109 537	159 635	127 043	126 644	126 644	134 587	141 855	149 657
Surplus/(Deficit) for the year		(30 306)	4 236	(51 142)	(2 285)	(6 958)	(6 958)	(7 422)	(21 080)	(22 584)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance

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EO123 Great Kei - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote										
Vote 1 - COUNCIL & ADMINISTRATION	1	100	74	104	-	65	65	221	233	246
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY		87 213	70 458	73 046	91 694	82 906	82 322	83 150	79 584	84 211
Vote 4 - HUMAN RESOURCES & ADMINISTRATION		300	62	72	100	100	100	111	117	123
Vote 5 - COMMUNITY SERVICES		4 568	3 375	11 393	9 155	12 351	12 351	15 701	14 019	14 790
Vote 6 - INFRASTRUCTURE SERVICES		19 508	39 774	23 654	24 809	24 235	24 235	28 963	26 821	27 703
Vote 7 - STRATEGIC SERVICES & LED		124	31	23	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	92 214	113 773	108 493	124 758	119 676	119 676	127 165	120 775	127 073
Expenditure by Vote to be appropriated										
Vote 1 - COUNCIL & ADMINISTRATION	1	6 893	8 591	7 422	8 056	8 052	8 052	6 572	6 925	7 306
Vote 2 - MUNICIPAL MANAGER		4 547	6 723	8 521	6 677	6 542	6 542	6 875	7 247	7 646
Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY		60 361	46 687	90 441	51 901	51 018	51 018	54 924	57 889	61 073
Vote 4 - HUMAN RESOURCES & ADMINISTRATION		7 771	12 923	14 590	12 067	14 772	14 772	13 445	14 165	14 944
Vote 5 - COMMUNITY SERVICES		22 048	10 697	10 695	13 816	13 307	13 307	23 404	24 667	26 024
Vote 6 - INFRASTRUCTURE SERVICES		18 273	20 825	24 047	26 960	26 393	26 393	23 844	25 132	26 514
Vote 7 - STRATEGIC SERVICES & LED		2 625	3 092	3 919	7 566	6 559	6 559	5 530	5 825	6 150
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	122 519	109 537	159 635	127 043	126 644	126 644	134 587	141 855	149 657
Surplus/(Deficit) for the year	2	(30 306)	4 236	(51 142)	(2 286)	(6 968)	(6 968)	(7 422)	(21 080)	(22 584)

References

1. Insert 'Vote': e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

FC113 Great Kei - Table A2 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
Revenue by Vote										
Vote 1 - COUNCIL & ADMINISTRATION		190	74	104	-	65	65	221	233	246
1.1 - 1.1 - Municipal Council		190	74	104	-	65	65	221	233	246
1.2 - 1.2 - Mayor's office										
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
2.1 - 2.1 - Municipal manager										
Vote 3 - FINANCIAL MANAGEMENT & INFORMATION T		67 213	70 456	73 046	91 694	82 926	82 926	83 150	79 584	84 211
3.1 - 3.1 - Financial Management		67 213	70 456	73 046	91 694	82 926	82 926	83 150	79 584	84 211
3.2 - 3.2 - Information Technology										
Vote 4 - HUMAN RESOURCES & ADMINISTRATION		300	62	72	100	100	100	111	117	123
4.1 - 4.1 - Human Resources		300	62	72	100	100	100	111	117	123
4.2 - 4.2 - Administration										
Vote 5 - COMMUNITY SERVICES		4 668	3 375	11 393	8 155	12 351	12 351	16 701	14 019	14 796
5.1 - 5.1 - Refuse		1 757	1 311	9 260	5 656	9 952	9 952	13 889	11 035	11 641
5.2 - 5.2 - Amenities		190	201	616	808	808	808	629	663	700
5.3 - 5.3 - Traffic		2 268	1 219	1 517	1 691	1 591	1 591	2 203	2 322	2 449
5.4 - 5.4 - Aged Care		40	41	-	-	-	-	-	-	-
5.5 - 5.5 - Other community		-	189	-	-	-	-	-	-	-
5.6 - 5.6 - Cemeteries		2	2	-	-	-	-	-	-	-
5.7 - 5.7 - Libraries		410	410	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURE SERVICES		19 808	39 774	23 854	24 809	24 235	24 235	26 983	26 821	27 702
6.1 - 6.1 - Roads and Streets		13 815	34 065	13 023	12 634	12 634	12 634	12 284	11 253	11 630
6.2 - 6.2 - Town planning		250	249	159	600	100	100	500	527	536
6.3 - 6.3 - Electricity		5 743	5 460	10 672	11 575	11 501	11 501	14 199	15 041	15 537
Vote 7 - STRATEGIC SERVICES & LED		124	31	23	-	-	-	-	-	-
7.1 - IDP and LED		124	31	23	-	-	-	-	-	-
Total Revenue by Vote	2	92 214	113 773	108 493	124 758	119 676	119 676	127 165	120 775	127 073

CC123 Great Kei - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	R01	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Approved Outcome	Audited Outcome	Amended Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Expenditure by Vote										
Vote 1 - MUNICIPAL & ADMINISTRATION		6 893	8 591	7 422	8 056	8 052	8 052	6 570	6 825	7 306
1.1 - 1.1 - Municipal Council		6 893	8 591	7 422	8 056	8 052	8 052	6 570	6 825	7 306
2.1 - 2.1 - Mayor's office										
Vote 2 - MUNICIPAL MANAGER		4 547	6 723	8 521	6 677	6 542	6 542	6 876	7 247	7 646
2.1 - 2.1 - Municipal manager		4 547	6 723	8 521	6 677	6 542	6 542	6 876	7 247	7 646
Vote 3 - FINANCIAL MANAGEMENT & INFORMATION		60 361	46 687	90 441	51 901	51 018	51 018	54 924	57 889	61 073
3.1 - 3.1 - Financial Management		60 361	46 687	90 441	51 901	51 018	51 018	54 924	57 889	61 073
3.2 - 3.2 - Information Technology										
Vote 4 - HUMAN RESOURCES & ADMINISTRATION		7 771	12 923	14 590	12 067	14 772	14 772	13 440	14 165	14 944
4.1 - 4.1 - Human Resources		7 771	12 923	14 590	12 067	14 772	14 772	13 440	14 165	14 944
4.2 - 4.2 - Administration										
Vote 5 - COMMUNITY SERVICES		22 048	10 697	10 695	13 816	13 307	13 307	23 404	24 667	26 024
5.1 - 5.1 - Refuse		17 719	6 194	6 242	7 778	7 540	7 540	15 974	16 836	17 782
5.2 - 5.2 - Amenities		1 061	1 353	2 385	2 528	2 593	2 593	2 521	2 657	2 804
5.3 - 5.3 - Traffic		2 078	1 982	2 068	3 512	3 174	3 174	4 909	5 174	5 458
5.4 - 5.4 - Aged Care			13		-	-	-			
5.5 - 5.5 - Other community		31	3		-	-	-			
5.6 - 5.6 - Cemeteries		487	253		-	-	-			
5.7 - 5.7 - Libraries		672	899		-	-	-			
Vote 6 - INFRASTRUCTURE SERVICES		18 273	20 825	24 047	26 960	26 393	26 393	23 844	25 132	26 514
6.1 - 6.1 - Roads and Streets		16 530	11 040	11 047	12 145	11 599	11 599	8 945	9 428	9 947
6.2 - 6.2 - Town planning		1 043	1 376	1 701	2 700	2 472	2 472	1 493	1 573	1 660
6.3 - 6.3 - Electricity		701	8 409	11 300	12 114	12 321	12 321	13 406	14 130	14 907
Vote 7 - STRATEGIC SERVICES & LED		2 625	3 092	3 919	7 566	6 559	6 559	5 530	5 829	6 150
7.1 - 7.1 - IDP and LED		2 625	3 092	3 919	7 566	6 559	6 559	5 530	5 829	6 150
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	122 519	109 537	159 635	127 043	126 644	126 644	134 587	141 855	149 657
Surplus/(Deficit) for the year	2	(30 306)	4 236	(51 142)	(2 286)	(6 968)	(6 968)	(7 422)	(21 080)	(22 584)

References

1. Insert 'Vote', e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

EC 123 Great Kei - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Provisional outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	17 703	17 309	22 787	17 000	24 513	24 516	24 516	25 701	27 184	26 679
Service charges - electricity revenue	2	5 743	4 174	6 531	7 575	7 401	7 501	7 501	3 401	3 585	3 782
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1 550	1 311	9 258	5 656	9 952	9 952	9 952	10 469	11 035	11 541
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	233	317	287	250	315	315	315	277	292	308
Interest earned - external investments	-	271	896	319	518	214	214	214	225	237	251
Interest earned - outstanding debtors	-	6 187	4 670	6 304	5 814	6 917	6 917	6 917	2 104	2 218	2 340
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	29	33	105	3	3	3	3	3	3	3
Licences and permits	-	2 240	1 186	1 412	1 488	1 488	1 488	1 488	2 200	2 319	2 446
Agency services	-	-	-	-	200	100	100	100	-	-	-
Transfers and subsidies	-	42 637	48 787	44 804	39 036	38 966	38 966	38 966	45 547	44 600	47 280
Other revenue	2	2 896	2 333	808	31 635	14 122	14 122	14 122	20 033	11 651	12 314
Gains on disposal of PPE	-	-	-	-	212	212	212	212	-	-	-
Total Revenue (excluding capital transfers and contributions)		79 399	80 708	92 465	109 387	104 306	104 306	104 306	110 049	103 122	109 043
Expenditure By Type											
Employee related costs	2	31 762	42 570	48 740	59 948	55 355	55 355	55 355	50 444	53 168	56 093
Remuneration of councillors	-	3 714	3 993	4 157	4 395	4 659	4 659	4 659	4 600	4 848	5 115
Debt impairment	3	17 442	3 973	10 237	12 000	10 200	10 200	10 200	12 500	13 175	13 900
Depreciation & asset impairment	2	37 967	25 267	21 542	15 000	15 000	15 000	15 000	25 000	26 350	27 799
Finance charges	-	1 367	1 238	2 256	664	664	664	664	665	701	739
Bulk purchases	2	7 262	7 954	8 497	8 764	8 764	8 764	8 764	8 700	9 170	9 674
Other materials	8	-	-	16	50	50	50	50	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	21 097	24 456	39 731	26 222	31 953	31 953	31 953	32 678	34 442	36 337
Loss on disposal of PPE	-	1 908	85	24 459	-	-	-	-	-	-	-
Total Expenditure		122 519	109 537	159 635	127 043	126 644	126 644	126 644	134 587	141 855	149 657
Surplus/(Deficit)		(43 121)	(28 829)	(67 170)	(17 657)	(22 339)	(22 339)	(22 339)	(24 538)	(38 733)	(40 614)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	12 815	33 065	16 028	15 371	15 371	15 371	15 371	17 116	17 653	18 030
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(30 306)	4 236	(51 142)	(2 286)	(6 968)	(6 968)	(6 968)	(7 422)	(21 080)	(22 584)
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(30 306)	4 236	(51 142)	(2 286)	(6 968)	(6 968)	(6 968)	(7 422)	(21 080)	(22 584)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(30 306)	4 236	(51 142)	(2 286)	(6 968)	(6 968)	(6 968)	(7 422)	(21 080)	(22 584)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(30 306)	4 236	(51 142)	(2 286)	(6 968)	(6 968)	(6 968)	(7 422)	(21 080)	(22 584)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item, e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development, e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)

EC 123 Great Kei - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - COUNCIL & ADMINISTRATION											
Vote 2 - MUNICIPAL MANAGER											
Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY											
Vote 4 - HUMAN RESOURCES & ADMINISTRATION											
Vote 5 - COMMUNITY SERVICES											
Vote 6 - INFRASTRUCTURE SERVICES											
Vote 7 - STRATEGIC SERVICES & LED											
Vote 8 - [NAME OF VOTE 8]											
Vote 9 - [NAME OF VOTE 9]											
Vote 10 - [NAME OF VOTE 10]											
Vote 11 - [NAME OF VOTE 11]											
Vote 12 - [NAME OF VOTE 12]											
Vote 13 - [NAME OF VOTE 13]											
Vote 14 - [NAME OF VOTE 14]											
Vote 15 - [NAME OF VOTE 15]											
Capital multi-year expenditure sub-total	7										
Single-year expenditure to be appropriated	2										
Vote 1 - COUNCIL & ADMINISTRATION		8	143	36							
Vote 2 - MUNICIPAL MANAGER			50						40	42	44
Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY		93	1 275	132	1 260	750	750	750	260	274	289
Vote 4 - HUMAN RESOURCES & ADMINISTRATION		13	70		200						
Vote 5 - COMMUNITY SERVICES		1 460	5 661		700				50	53	56
Vote 6 - INFRASTRUCTURE SERVICES		15 006	27 133	13 473	15 464	14 864	14 864	14 864	17 277	17 727	18 108
Vote 7 - STRATEGIC SERVICES & LED		150	40								
Vote 8 - [NAME OF VOTE 8]											
Vote 9 - [NAME OF VOTE 9]											
Vote 10 - [NAME OF VOTE 10]											
Vote 11 - [NAME OF VOTE 11]											
Vote 12 - [NAME OF VOTE 12]											
Vote 13 - [NAME OF VOTE 13]											
Vote 14 - [NAME OF VOTE 14]											
Vote 15 - [NAME OF VOTE 15]											
Capital single-year expenditure sub-total		16 730	34 372	13 641	17 714	15 614	15 614	15 614	17 627	18 096	18 497
Total Capital Expenditure - Vote		16 730	34 372	13 641	17 714	15 614	15 614	15 614	17 627	18 096	18 497
Capital Expenditure - Functional											
Governance and administration		114	1 539	168	1 550	750	750	750	300	316	334
Executive and council		8	193	36					40	42	44
Finance and administration		106	1 345	132	1 550	750	750	750	260	274	289
Internal audit											
Community and public safety			70						50	53	56
Community and social services									50	53	56
Sport and recreation											
Public safety			70								
Housing											
Health											
Economic and environmental services		15 023	26 062	13 473	11 464	10 864	10 864	10 864	11 247	11 327	11 708
Planning and development		3 550	588						70	74	78
Road transport		11 473	25 474	13 473	11 464	10 864	10 864	10 864	11 177	11 253	11 630
Environmental protection											
Trading services		1 593	6 701		4 700	4 000	4 000	4 000	6 030	6 400	6 400
Energy sources		133	1 110		4 000	4 000	4 000	4 000	5 030	5 400	6 400
Water management											
Waste water management											
Waste management		1 460	5 591		700						
Other											
Total Capital Expenditure - Functional	3	16 730	34 372	13 641	17 714	15 614	15 614	15 614	17 627	18 096	18 497
Funded by:											
National Government		10 923	31 226	13 473	15 464	14 864	14 864	14 864	17 207	17 653	18 030
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	10 923	31 226	13 473	15 464	14 864	14 864	14 864	17 207	17 653	18 030
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		5 807	3 146	168	2 250	750	750	750	420	443	467
Total Capital Funding	7	16 730	34 372	13 641	17 714	15 614	15 614	15 614	17 627	18 096	18 497

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

BC 120 Great Kei - Table A6 Budgeted Financial Position

Description	Rei	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Bank		901	185	-	185	1 035	1 035	1 035	3 495	3 684	3 886
Financial investment deposits	1	20 004	1 471	13	1 471	2 001	2 001	2 001	56	59	62
Consumer deposits	1	5 770	11 252	15 790	11 252	23 752	23 752	23 752	11 262	11 860	12 512
Other debtors		-	-	-	-	1 000	1 000	1 000	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	175	184	175	200	200	200	-	-	-
Total current assets		30 775	13 583	16 017	13 583	27 988	27 988	27 988	14 803	15 603	16 461
Non-current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		71 544	71 544	71 544	71 544	71 544	71 544	71 544	71 544	71 544	71 544
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	294 182	303 213	269 895	303 213	304 813	304 813	304 813	269 895	284 469	300 115
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		40	114	75	114	114	114	114	114	114	114
Other non-current assets		-	-	36	-	-	-	-	-	-	-
Total non-current assets		365 766	374 871	341 549	374 871	376 471	376 471	376 471	341 552	356 126	371 772
TOTAL ASSETS		396 542	388 454	357 567	388 454	404 459	404 459	404 459	356 355	371 729	388 233
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	315	-	-	-	-	-	-	-
Borrowing	4	628	487	798	487	337	337	337	418	441	465
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	42 067	24 860	40 607	24 860	26 360	26 360	26 360	31 630	33 339	35 172
Provisions		1 231	971	1 002	971	971	971	971	1 002	1 056	1 114
Total current liabilities		43 925	26 319	42 722	26 319	27 669	27 669	27 669	33 050	34 835	36 751
Non-current liabilities											
Borrowing		1 510	1 024	709	1 024	1 054	1 054	1 054	265	279	295
Provisions		11 986	17 756	19 313	17 756	19 256	19 256	19 256	10 756	11 336	11 960
Total non-current liabilities		13 496	18 779	20 013	18 779	20 309	20 309	20 309	11 021	11 616	12 255
TOTAL LIABILITIES		57 421	45 098	62 735	45 098	47 978	47 978	47 978	44 071	46 451	49 006
NET ASSETS	5	339 121	343 357	294 831	343 357	356 482	356 482	356 482	312 284	325 278	339 227
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		339 121	343 357	294 831	343 357	356 482	356 482	356 482	312 284	325 278	339 227
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	339 121	343 357	294 831	343 357	356 482	356 482	356 482	312 284	325 278	339 227

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

EC123 Great Kei - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Revised Outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property taxes		5 258	11 460	16 329	17 000	17 000	17 000	17 000	18 036	19 059	21 016
Service charges		4 144	5 571	11 515	13 230	12 923	12 923	12 403	9 073	9 160	10 269
Other revenue		3 779	3 278	8 656	33 788	16 406	16 406	16 406	22 512	13 546	14 395
Government - operating	1	42 637	48 789	44 848	39 036	38 966	38 966	38 966	15 537	44 600	47 296
Government - capital	1	12 815	33 065	16 028	15 371	15 371	15 371	15 371	7 116	17 503	18 030
Interest		6 458	5 567	6 623	6 332	1 396	1 396	1 396	2 329	2 455	2 590
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(41 091)	(90 679)	(89 768)	(99 379)	(99 341)	(99 341)	(99 341)	(96 840)	(102 070)	(107 583)
Finance charges		(285)	(5 651)	(2 430)	(414)	(414)	(414)	(414)	(247)	(260)	(275)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		37 025	11 199	11 811	24 965	2 307	2 307	2 307	18 426	5 545	5 484
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		4 389	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(16 730)	(29 559)	(13 641)	(17 714)	(15 614)	(15 614)	(15 614)	(17 627)	(18 096)	(18 497)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12 341)	(29 559)	(13 641)	(17 714)	(15 614)	(15 614)	(15 614)	(17 627)	(18 096)	(18 497)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(4 288)	(488)	(587)	(250)	(250)	(250)	(250)	(418)	(441)	(465)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 288)	(488)	(587)	(250)	(250)	(250)	(250)	(418)	(441)	(465)
NET INCREASE/ (DECREASE) IN CASH HELD		20 396	(18 849)	(2 417)	7 001	(13 557)	(13 557)	(13 557)	381	(12 991)	(13 478)
Cash/cash equivalents at the year begin:	2	609	21 005	2 156	4 082	-	-	-	3 495	3 876	(9 115)
Cash/cash equivalents at the year end:	2	21 005	2 156	(261)	11 083	(13 557)	(13 557)	(13 557)	3 876	(9 115)	(22 593)
References											
1. Local/District municipalities to include transfers from/to District/Local Municipalities											
2. Cash equivalents includes investments with maturities of 3 months or less											
3. The MTRF is populated directly from SA30.											
Total receipts		82 790	107 729	104 009	124 758	102 062	102 062	102 062	115 513	107 875	113 442
Total payments		(58 106)	(126 090)	(105 839)	(117 507)	(115 370)	(115 370)	(115 370)	(114 714)	(120 426)	(126 455)
Borrowings & investments & c.deposits		24 684	(18 361)	(1 830)	7 251	(13 307)	(13 307)	(13 307)	799	(12 550)	(13 013)
Repayment of borrowing		(4 288)	(488)	(587)	(250)	(250)	(250)	(250)	(418)	(441)	(465)
		20 396	(18 849)	(2 417)	7 001	(13 557)	(13 557)	(13 557)	381	(12 991)	(13 478)

FO 23 Great Kei - Table 416 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2014/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Mid Year Forecast	Budget Year 2016/17	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Treated water inside dwelling		6 334	6 334	6 334	6 334	6 334	6 334	-	-	-
Treated water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Spring public tap (at least min service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		6 334	6 334	6 334	6 334	6 334	6 334	-	-	-
Spring public tap (< min service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min service level)	4	-	-	-	-	-	-	-	-	-
No water supply		1 941	1 941	1 941	1 941	1 941	1 941	-	-	-
Below Minimum Service Level sub-total		1 941	1 941	1 941	1 941	1 941	1 941	-	-	-
Total number of households	5	8 774	8 774	8 774	8 774	8 774	8 774			
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		3 210	3 210	3 210	3 210	3 210	3 210	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		392	392	392	392	392	392	-	-	-
Pit toilet (ventilated)		3 163	3 163	3 163	3 163	3 163	3 163	-	-	-
Other toilet provisions (> min service level)		1 987	1 987	1 987	1 987	1 987	1 987	-	-	-
Minimum Service Level and Above sub-total		8 752	8 752	8 752	8 752	8 752	8 752	-	-	-
Bucket toilet		167	167	167	167	167	167	-	-	-
Other toilet provisions (< min service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		1 820	1 820	1 820	1 820	1 820	1 820	-	-	-
Below Minimum Service Level sub-total		1 987	1 987	1 987	1 987	1 987	1 987	-	-	-
Total number of households	5	10 739	10 739	10 739	10 739	10 739	10 739			
Energy:										
Electricity (at least min service level)		3 687	3 687	3 687	3 687	3 687	3 687	-	-	-
Electricity - prepaid (min service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		3 687	3 687	3 687	3 687	3 687	3 687	-	-	-
Electricity (< min service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	3 687	3 687	3 687	3 687	3 687	3 687			
Refuse:										
Removed at least once a week		2 339	2 339	2 339	2 339	2 339	2 339	-	-	-
Minimum Service Level and Above sub-total		2 339	2 339	2 339	2 339	2 339	2 339	-	-	-
Removed less frequently than once a week		105	105	105	105	105	105	-	-	-
Using communal refuse dump		473	473	473	473	473	473	-	-	-
Using own refuse dump		4 462	4 462	4 462	4 462	4 462	4 462	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		1 143	1 143	1 143	1 143	1 143	1 143	-	-	-
Below Minimum Service Level sub-total		6 184	6 184	6 184	6 184	6 184	6 184	-	-	-
Total number of households	5	8 523	8 523	8 523	8 523	8 523	8 523			
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		2 532	2 532	2 532	2 532	2 532	2 532	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		0	0	0	0	0	0	-	-	-
Refuse (removed once a week for indigent households)		0	0	0	0	0	0	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		0	0	0	0	0	0			
Highest level of free service provided per household										
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)		50	50	50	50	50	50	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2 008	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		1 006	1 006	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other	6	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		3 014	1 006	-	-	-	-			

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

10/23 Great Kei - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	14	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
REVENUE ITEMS:											
Property rates											
Total Property Rates		19 710	17 000	22 787	17 600	24 516	24 516	24 516	25 791	27 184	28 674
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2 008	-	-	-	-	-	-	-	-	-
Net Property Rates		17 703	17 000	22 787	17 600	24 516	24 516	24 516	25 791	27 184	28 679
Service charges - electricity revenue											
Total Service charges - electricity revenue		6 749	5 181	6 382	7 575	7 501	7 501	7 501	3 401	3 585	3 782
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		1 006	1 006	-	-	-	-	-	-	-	-
less Cost of Free Basis Services (50 kwh per indigent household per month)		0	0	0	0	0	0	-	-	-	-
Net Service charges - electricity revenue		5 743	4 174	6 382	7 575	7 501	7 501	7 501	3 401	3 585	3 782
Service charges - water revenue											
Total Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue		1 660	1 311	9 258	5 656	9 952	9 952	9 952	10 469	11 035	11 641
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basis Services (removed once a week to indigent households)		0	0	0	0	0	0	-	-	-	-
Net Service charges - refuse revenue		1 660	1 311	9 258	5 656	9 952	9 952	9 952	10 469	11 035	11 641
Other Revenue by source											
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Other Revenue		2 696	2 333	808	7 500	1 500	1 500	1 500	1 660	1 750	1 845
Bad Debts Recovered		-	-	-	933	733	733	733	259	272	287
Sundry Revenue		-	-	-	8	20	20	20	9	9	10
Clearance Fees		-	-	-	2 800	2 800	2 800	2 800	3 500	3 689	3 692
Vat Refunds		-	-	-	1 477	1 477	1 477	1 477	-	-	-
Sale of Debt Book		-	-	-	18 000	9 000	9 000	9 000	-	-	-
Sale of residential plots		-	-	-	917	(1 409)	(1 409)	(1 409)	5 605	5 930	6 279
Other Revenue		-	-	-	-	-	-	-	-	-	-
Total 'Other' Revenue		2 696	2 333	808	31 635	14 122	14 122	14 122	20 033	11 651	12 314
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages		24 484	22 716	28 386	28 386	55 355	55 355	55 355	50 444	53 168	56 093
Pension and UIF Contributions		2 645	3 669	4 385	-	-	-	-	-	-	-
Medical Aid Contributions		1 409	2 257	2 212	-	-	-	-	-	-	-
Overtime		726	768	890	-	-	-	-	-	-	-
Performance Bonus		-	176	889	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 343	1 671	1 789	-	-	-	-	-	-	-
Cellphone Allowance		-	47	41	-	-	-	-	-	-	-
Housing Allowances		213	246	600	-	-	-	-	-	-	-
Other benefits and allowances		942	213	600	-	-	-	-	-	-	-
Payments in lieu of leave		-	727	606	-	-	-	-	-	-	-
Long service awards		-	-	180	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
sub-total		31 762	42 576	48 740	58 948	55 355	55 355	55 355	50 444	53 168	56 093
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs		31 762	42 576	48 740	58 948	55 355	55 355	55 355	50 444	53 168	56 093
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital											

EC123 Great Kei - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Rel	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
To ensure that the municipality has effective revenue collection system consistent with Section 95 of the MSA and municipality's credit and debt control policy (Section 64 MFMA) by June 2022	5% Increase	FM07		17 703	17 060	22 787	17 000	24 546	24 516	25 791	27 184	28 679
To enhance the enforcement of National Road Traffic Act 93 of 1996, by-laws and safeguards municipal assets by June 2022	600 learners license and 500 drivers license and 120 drivers renewal	FM11		2 268	1 219	1 517	1 491	1 491	1 491	2 203	2 322	2 449
To ensure improved solid waste management by June 2022	80 additional households with access to refuse removal	SD09		1 660	1 311	9 258	5 656	9 952	9 952	10 469	11 035	11 641
To increase access to electricity to Great Kei Communities by 2022	1 Application submitted as at end October 2018	SD04		5 743	4 174	6 382	7 575	7 501	7 501	3 401	3 585	3 782
To ensure provision of public amenities by June 2022	11 public amenities to be constructed	SD02		357	250	111	250	315	315	629	663	700
To ensure that National Building Regulations are adhered to by 2022	100% Buildings plans submitted			250	500	159	600	100	100	500	527	556
To have effective and efficient expenditure management processes and systems by 2022	Payment of salaries and allowances within prescribed time	FM03		61 498	86 513	66 289	89 841	73 457	73 457	80 097	71 295	75 005
To ensure a fully capacitated and competent workforce and council for the enhancement of performance and service delivery.	Full skills and competency audits conducted to all employees	ID016		2 734	2 805	2 010	2 345	2 345	2 345	2 415	2 415	2 415
To ensure that the municipality has effective revenue collection system consistent with Section 95 of the MSA and municipality's credit and debt control policy (Section 64 MFMA) by June 2022	5% Increase	FM07		-	-	-	-	-	-	1 660	1 750	1 846
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	92 214	113 773	108 493	124 758	119 676	119 676	127 165	120 775	127 073

References

1. Total revenue must reconcile to Table A4 Budgetary Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check on revenue balance

- - - - - (0) (0) - - -

EC123 Great Kei - Supporting Table SAS Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Fin. 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Half Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
To ensure improvement of audit outcomes through reduction of audit findings by June 2022	Reduction of audit findings	FM09		5 086	3 416	3 292	1 000	2 500	2 500	2 500	2 635	2 730
To have effective and efficient expenditure management processes and systems by 2022	Payment of salaries and allowances within prescribed time	FM03		35 525	45 563	52 897	54 344	80 014	80 014	50 444	53 168	56 093
To create a conducive environment for SMME's and Co-operatives to access economic opportunities by June 2022	5 SMMEs Supported	LED5		920	80	113	100	100	100	200	211	222
To ensure that the municipality has effective revenue collection system consistent with Section 95 of the MSA and municipality's	100% Beneficiary Subsidization of customers that have claimed	FM08		300	447	1 252	1 500	1 095	1 095	1 300	1 370	1 446
To increase access to electricity in Great Kei Communities by 2022	1 project for upgrading Electrical Network for 18/19	SD05		7 262	7 954	8 497	8 764	8 764	8 764	8 700	9 170	9 674
To ensure proper management and maintenance of GKM assets by June 2022	Reviewed asset policy and maintenance of asset register	FM01		433	1 141	820	800	800	800	800	843	890
To Maintain effective and efficient information and technology systems by June 2022	Upgrading and maintenance of ICT infrastructure and systems	FM04		398	493	606	1 000	1 000	1 000	1 655	1 744	1 840
To ensure a fully capacitated and competent workforce and council for the enhancement of performance and service delivery.	Full skills and competency audits conducted to all employees	ID016		424	214	300	500	500	500	200	211	222
To maintain effective and efficient procurement by June 2022	By ensuring adherence to Supply Chain Management Regulations	FM02		71 170	49 229	91 858	49 036	51 872	51 872	68 788	72 502	76 490
Allocations to other priorities												
Total Expenditure			1	122 519	109 537	159 635	127 043	176 644	176 644	134 587	141 855	149 657

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective check op expenditure balance

EC123 Great Kei - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
To ensure accessible roads within the Great Kei Local Municipal Area by June 2022	5km of gravel roads to be constructed in 2018/19	SD01		2 954	10 312	3 109	5 644	5 644	5 644	6 677	6 732	7 119
To increase access to electricity in Great Kei Communities by 2022	1 project for Electrification Project 18/19 fy	SD05		133	1 110	2 673	4 000	4 000	4 000	6 000	6 400	6 400
To ensure improved solid waste management by June 2022	80 additional households with access to refuse removal	SD09		1 450	5 591	-	700	-	-	1 000	1 000	1 000
To ensure provision of public amenities by June 2022.	2 multi-purpose centers	SD02		3 206	8 187	3 139	5 200	5 200	5 200	2 700	2 700	2 700
To ensure provision of public amenities by June 2022.	1 community hall- Mzwini and 1 Komga Agri Park	SD02		2 761	4 666	4 028	-	-	-	1 000	1 000	1 000
To ensure provision of public amenities by June 2022.	2 day care centers and 1 community hall	SD02		2 774	2 309	-	-	-	-	-	-	-
To ensure that National Building Regulations are adhered to by 2022	Ensuring controlled building within the GKM area	G		3 400	538	-	-	-	-	-	-	-
To Maintain effective and efficient Information and technology systems by June 2022	Upgrading and maintenance of ICT infrastructure and systems	FM04		42	1 659	691	2 170	770	770	250	264	278
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	16 730	34 372	13 641	17 714	15 614	15 614	17 627	18 096	18 497

References

- Total capital expenditure must reconcile to Budgeted Capital Expenditure
- Goal code must be used on Table SA36
- Balance of allocations not directly linked to an IDP strategic objective check capital balance

SA 11.3 Great Kai - Supporting Table SA 11 Property rates summary

Description	Rate	2014/15	2015/16	2015/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:										
Date of valuation:		2014/03/30								
Method of year valuation used:			2015/2016	2015/2016	2015/2016					
Municipal by-laws in place? (Y/N)	5	Yes	Yes	Yes	Yes					
Municipal assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes					
Municipal partnerships used? (Y/N)		No	NO	NO	NO					
No. of assistant valuers (FTE)	3	1	1	1	1					
No. of rate collectors (FTE)	2	20	20	20	20					
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3		1	1	1					
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (days)		30/09/2014	01/07/2015	01/07/2015	01/07/2015					
No. of properties	5		11 874	11 874	11 874					
No. of sectional title values	8									
No. of unreasonably difficult properties w/ (?)										
No. of supplementary valuations		2	1	1	1					
No. of valuation roll amendments		1	1	1	1					
No. of objections by rate payers		203	11	11	11					
No. of appeals by rate payers		37								
No. of successful objections	8	115	11	11	11					
No. of successful objections > 10%	3		1	1	1					
Supplementary valuation			1	1	1					
Public service infrastructure value (Rm)	5		30	30	30					
Municipality owned property value (Rm)			69	69	69					
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:										
Total value used for rating (Rm)	5	20	20	20	20					
Total land value (Rm)	5	3 821	3 821	3 821	3 821					
Total value of improvements (Rm)	5	3 821	3 821	3 821	3 821					
Total market value (Rm)	5	3 821	3 821	3 821	3 821					
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes					
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No					
Special rating area used? (Y/N)		Yes	Yes	Yes	No					
Phasing-in properties s21 (number)		Yes	Yes	Yes	Yes					
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes					
Fixed amount minimum value (R'000)					Yes					
Non-residential prescribed ratio s19? (%)					Yes					
Rate revenue:										
Rate revenue budget (R'000)	6	19 008	19 008	19 008	19 008					
Rate revenue expected to collect (R'000)	6	19 008	19 008	19 008	19 008					
Expected cash collection rate (%)		100.0%	100.0%	100.0%	100.0%					
Special rating areas (R'000)	7									
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, exemptins, reductns, discs (R'000)										

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

EO 123 Great Kei - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
£ thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		20 104	1 971	53	1 971	2 001	2 001	56	59	62
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (Sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	20 104	1 971	53	1 971	2 001	2 001	56	59	62
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (Sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		20 104	1 971	53	1 971	2 001	2 001	56	59	62

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

EC123 Great Kei - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:										
Operating Transfers and Grants										
National Government:		40 496	47 007	46 457	42 505	42 556	42 556	47 737	50 590	53 270
Local Government Equitable Share		36 762	42 202	39 452	34 997	34 948	34 948	38 154	41 775	44 455
Municipal Systems Improvement		934	930	-	-	-	-	-	-	-
Finance Management		1 500	1 375	2 010	2 345	2 345	2 345	2 415	2 415	2 415
EPWP Incentive		1 000	1 000	1 000	1 263	1 263	1 263	1 168	-	-
Integrated National Electrification Programme		-	1 000	4 005	4 000	4 000	4 000	6 000	6 400	6 400
		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 141	1 753	2 341	431	410	410	3 810	410	410
Sport and Recreation		410	410	410	431	410	410	410	410	410
DEDEAT EPWP Funding		-	-	-	-	-	-	3 400	-	-
		-	-	-	-	-	-	-	-	-
Treasury Grant		1 731	1 343	1 931	-	-	-	-	-	-
District Municipality:		-	31	1	-	-	-	-	-	-
IEC Grant		-	31	1	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	42 637	48 791	48 809	43 036	42 966	42 966	51 547	51 000	53 680
Capital Transfers and Grants										
National Government:		32 815	33 065	12 023	11 371	11 371	11 371	11 116	11 253	11 630
Municipal Infrastructure Grant (MIG)		32 815	33 065	12 023	11 371	11 371	11 371	11 116	11 253	11 630
		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
IEC Grant		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	32 815	33 065	12 023	11 371	11 371	11 371	11 116	11 253	11 630
TOTAL RECEIPTS OF TRANSFERS & GRANTS		75 452	81 856	60 832	54 407	54 337	54 337	62 663	62 253	65 310

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED, not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

EC123 Great Kei - Supporting Table 5.4.9 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year: 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		40 496	47 607	46 467	42 805	42 556	42 556	47 737	50 590	53 270
Local Government Equitable Share		36 762	42 202	39 452	34 997	34 945	34 945	38 154	41 775	44 455
Municipal Systems Improvement		934	930	-	-	-	-	-	-	-
Finance Management		1 800	1 875	2 010	2 345	2 345	2 345	2 415	2 415	2 415
EPWP Incentive		1 000	1 000	1 000	1 263	1 263	1 263	1 168	-	-
Integrated National Electrification Programme		-	1 000	4 005	4 000	4 000	4 000	6 000	6 400	6 400
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 141	1 753	2 341	431	419	410	3 810	410	410
Sport and Recreation		410	410	410	431	410	410	410	410	410
DEDEAT EPWP Funding		-	-	-	-	-	-	3 400	-	-
Treasury Grant		1 731	1 343	1 931	-	-	-	-	-	-
District Municipality:		-	31	1	-	-	-	-	-	-
IEC Grant		-	31	1	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		42 637	48 791	48 809	43 036	42 966	42 966	51 547	51 000	53 680
Capital expenditure of Transfers and Grants										
National Government:		12 815	33 065	12 023	11 371	11 371	11 371	11 116	11 253	11 630
Municipal Infrastructure Grant (MIG)		12 815	33 065	12 023	11 371	11 371	11 371	11 116	11 253	11 630
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
IEC Grant		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		12 815	33 065	12 023	11 371	11 371	11 371	11 116	11 253	11 630
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		55 452	81 856	60 832	54 407	54 337	54 337	62 663	62 253	65 310

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

EC123 Great Kar - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				5						
Current year receipts		42 227	47 002	46 462	42 505	42 556	42 556	47 737	50 590	53 270
Conditions met - transferred to revenue		42 227	47 002	46 462	42 505	42 556	42 556	47 737	50 590	53 270
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		410	410	410	431	410	410	3 810	410	410
Conditions met - transferred to revenue		410	410	410	431	410	410	3 810	410	410
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts			31	1						
Conditions met - transferred to revenue			31	1						
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts			1 343	1 931						
Conditions met - transferred to revenue			1 343	1 931						
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		42 637	48 787	48 809	43 036	42 966	42 966	51 547	51 000	53 680
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		32 815	33 065	12 023	11 371	11 371	11 371	11 116	11 253	11 630
Conditions met - transferred to revenue		12 815	33 065	12 023	11 371	11 371	11 371	11 116	11 253	11 630
Conditions still to be met - transferred to liabilities		20 000	-	-						
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		12 815	33 065	12 023	11 371	11 371	11 371	11 116	11 253	11 630
Total capital transfers and grants - CTBM	2	20 000	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		55 452	81 852	60 832	54 407	54 337	54 337	62 663	62 253	65 310
TOTAL TRANSFERS AND GRANTS - CTBM		20 000	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	0	0	4 005	4 000	4 000	4 000	6 000	6 400	6 400
Check capex	1 892	1 839	(1 449)	(4 093)	(3 493)	(3 493)	(6 091)	(6 400)	(6 400)

Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities										
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities										
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		35 525	46 563	52 897	64 344	59 964	59 964	59 644	62 865	66 323
% increase	4		31.1%	13.6%	21.6%	(6.2%)	-	(6.5%)	5.4%	5.5%
TOTAL MANAGERS AND STAFF	5.7	31 766	42 570	48 740	58 968	55 305	55 305	55 044	58 017	61 208

References

1. Include 'Loans and advances' where applicable if any reportable amounts, until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The ~~original~~ ~~budget~~ ~~year~~ as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

EC123 Great Kai - Supporting Table SA25 Budgeted monthly revenue and expenditure

Ref	Description	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 Budget Year +2	2020/21		
REVENUE BY SOURCE																		
	Property rates	2 149	2 149	2 149	2 149	2 149	2 149	2 149	2 149	2 149	2 149	2 149	2 149	2 149	2 149	27 124	28 027	28 027
	Service charges - electricity revenue	283	283	283	283	283	283	283	283	283	283	283	283	283	283	3 491	3 750	3 750
	Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - refuse revenue	872	872	872	872	872	872	872	872	872	872	872	872	872	872	10 469	11 034	11 034
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	23	23	23	23	23	23	23	23	23	23	23	23	23	23	277	290	290
	Interest earned - external investments	19	19	19	19	19	19	19	19	19	19	19	19	19	19	223	234	234
	Interest earned - outstanding debtors	175	175	175	175	175	175	175	175	175	175	175	175	175	175	2 136	2 273	2 273
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Licences and permits	183	183	183	183	183	183	183	183	183	183	183	183	183	183	2 200	2 215	2 215
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies	22 774	-	-	-	-	15 941	-	-	-	-	-	-	-	-	6 832	-	-
	Other revenue	919	919	919	919	919	919	919	919	919	919	919	919	919	919	45 541	44 100	44 100
	Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25 545	31 651	31 651
	Total Revenue (excluding capital transfers and contribution)	27 399	4 625	4 625	4 625	13 625	20 567	4 625	4 625	11 457	4 625	4 625	4 625	4 625	110 049	103 122	103 043	
EXPENDITURE BY TYPE																		
	Employee related costs	3 153	4 204	4 204	4 204	8 407	4 204	4 204	4 204	4 204	4 204	4 204	4 204	4 204	4 204	50 444	53 168	56 085
	Remuneration of councillors	383	383	383	383	383	383	383	383	383	383	383	383	383	4 600	4 648	5 115	
	Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12 500	13 175	13 175
	Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25 000	26 050	27 129
	Finance charges	-	-	166	-	-	166	-	-	166	-	-	-	-	166	625	701	759
	Bulk purchases	725	725	725	725	725	725	725	725	725	725	725	725	725	5 775	5 113	5 675	
	Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other expenditure	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	2 723	32 675	34 452	37 113	
	Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure	6 984	8 035	8 201	8 035	12 239	8 201	8 035	8 035	7 151	6 984	6 984	45 781	134 567	141 651	146 583	146 583	146 583
	Surplus/(Deficit)	20 414	(3 410)	(3 576)	(3 410)	1 386	12 365	(3 410)	(3 410)	4 307	(2 359)	(2 359)	(41 076)	(24 536)	(38 713)	(38 713)	(40 541)	(40 541)
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (monetary allocations) (National / Provincial / District)	7 702	-	-	-	5 991	-	-	-	3 423	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (monetary allocations) (National / Provincial / District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (in-kind - art)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) after capital transfers & contributions	25 117	(3 410)	(3 576)	(3 410)	7 377	12 365	(3 410)	(3 410)	7 730	(2 359)	(2 359)	(41 076)	(7 422)	(11 085)	(11 085)	(12 051)	(12 051)
	Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	25 117	(3 410)	(3 576)	(3 410)	7 377	12 365	(3 410)	(3 410)	7 730	(2 359)	(2 359)	(41 076)	(7 422)	(11 085)	(11 085)	(12 051)	(12 051)
RECONCILES																		
1		28 117	(3 410)	(3 576)	(3 410)	7 377	12 365	(3 410)	(3 410)	7 730	(2 359)	(2 359)	(41 076)	(7 422)	(11 085)	(11 085)	(12 051)	(12 051)

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC123 Great Kei - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year 11 Budget Year 2017/18		
	Revenue by Vote																	
	Vote 1 - COUNCIL & ADMINISTRATION		18	18	18	18	18	18	18	18	18	18	18	18	18	18	210	210
	Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY		6 929	6 929	6 929	6 929	6 929	6 929	6 929	6 929	6 929	6 929	6 929	6 929	6 929	6 929	16 166	16 166
	Vote 4 - HUMAN RESOURCES & ADMINISTRATION		9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
	Vote 5 - COMMUNITY SERVICES		1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	1 392	4 139	4 139
	Vote 6 - INFRASTRUCTURE SERVICES		2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	2 249	15 553	15 553
	Vote 7 - STRATEGIC SERVICES & LED		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue by Vote		10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	10 597	127 163	141 715	127 373
	Expenditure by Vote to be appropriated																	
	Vote 1 - COUNCIL & ADMINISTRATION		548	548	548	548	548	548	548	548	548	548	548	548	548	548	6 974	7 406
	Vote 2 - MUNICIPAL MANAGER		573	573	573	573	573	573	573	573	573	573	573	573	573	573	6 239	7 063
	Vote 3 - FINANCIAL MANAGEMENT & INFORMATION TECHNOLOGY		4 577	4 577	4 577	4 577	4 577	4 577	4 577	4 577	4 577	4 577	4 577	4 577	4 577	4 577	11 504	12 446
	Vote 4 - HUMAN RESOURCES & ADMINISTRATION		1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	1 120	3 463	3 694
	Vote 5 - COMMUNITY SERVICES		1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	5 164	5 364
	Vote 6 - INFRASTRUCTURE SERVICES		1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	14 463	15 321
	Vote 7 - STRATEGIC SERVICES & LED		461	461	461	461	461	461	461	461	461	461	461	461	461	461	2 121	2 121
	Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure by Vote		11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	134 587	141 455	149 687
	Surplus/(Deficit) before assoc.		(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(7 423)	(21 020)	(22 584)
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	1	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(7 422)	(21 060)	(22 584)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC123 Great Xel - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework	
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year 2019/20
Cash Receipts by Source														
Property rates	1 578	1 578	1 578	1 578	1 578	1 578	1 578	1 578	1 578	1 578	1 578	1 578	16 836	19 056
Service charges - electricity revenue	281	281	281	281	281	281	281	281	281	281	281	281	3 369	3 746
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	475	475	475	475	475	475	475	475	475	475	475	475	5 704	6 343
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent of facilities and equipment	23	23	23	23	23	23	23	23	23	23	23	23	277	303
Interest earned - external investments	-	58	58	58	58	58	58	58	58	58	58	58	228	237
Interest earned - outstanding debtors	175	175	175	175	175	175	175	175	175	175	175	175	2 104	2 340
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	0	-	0	0	0	0	0	0	0	0	0	0	3	3
Licences and permits	183	183	183	183	183	183	183	183	183	183	183	183	2 200	2 415
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	22 774	-	-	-	-	15 841	-	-	5 632	-	-	-	48 547	47 291
Other revenue	918	918	918	918	918	918	918	918	918	918	918	918	20 633	11 522
Cash Receipts by Source	25 409	3 035	3 035	3 035	12 038	19 633	3 636	3 635	10 574	3 635	3 635	3 635	56 387	55 427
Other Cash Flows by Source														
Transfer receipts - capital	7 702	-	-	-	5 991	-	-	-	3 423	-	-	-	17 118	17 659
Transfers and subsidies - capital (monetary allocations) (National/ Provincial/ Departmental agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term (refinancing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	34 111	3 035	3 035	3 035	18 029	19 633	3 636	3 635	13 997	3 635	3 635	3 635	73 505	73 076
Cash Payments by Type														
Employee related costs	3 153	4 204	4 204	4 204	4 407	4 204	4 204	4 204	3 153	3 153	3 153	3 153	36 444	38 457
Remuneration of councillors	383	383	383	383	383	383	383	383	383	383	383	383	4 600	5 115
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	725	725	725	725	725	725	725	725	725	725	725	725	8 700	9 170
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 758	2 758	2 758	2 758	2 758	2 758	2 758	2 758	2 758	2 758	2 758	2 758	33 369	34 583
Cash Payments by Type	7 619	8 070	8 070	8 070	12 274	8 132	8 070	8 070	7 661	7 619	7 619	7 619	91 387	93 330
Other Cash Flows/ Payments by Type														
Capital assets	140	7 792	-	-	-	8 189	-	-	3 525	-	-	-	17 527	18 447
Repayment of borrowing	-	-	105	-	-	105	-	-	105	-	-	-	418	465
Other Cash Flows/ Payments	140	7 792	105	105	8 189	8 189	8 189	8 189	3 525	3 525	3 525	3 525	18 050	19 377
Total Cash Payments by Type	7 759	15 862	9 236	9 236	12 274	16 408	9 072	9 070	11 191	11 144	11 144	11 144	109 437	112 707
NET INCREASE/ (DECREASE) IN CASH HELD	26 352	(12 227)	(4 544)	(4 435)	6 303	5 227	(4 436)	(4 435)	2 237	(3 461)	(3 461)	(3 461)	387	(17 584)
Cash balance equivalent at the month/year begin	3 495	30 447	18 220	13 685	9 241	16 594	20 521	16 387	17 962	15 168	11 206	8 121	3 426	1 670
Cash/cash equivalents at the month/year end	31 407	18 220	13 685	9 241	15 594	20 821	16 395	11 952	20 199	11 707	7 745	4 660	3 813	(5 914)
REVENUES														

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the recording of debits and receipts for cash means that the cash flows will differ from budgeted expenditure. Transfers for the deficit will flow directly linked to it.

EC123 Great Kai - Supporting Table SA346 Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	2017/18 Budget			2018/19 Budget		
		Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Revised Budget	Final Year Forecast	Original Budget	Revised Budget	Final Year Forecast
Depreciation by Asset Class/Subclass										
Infrastructure		11,132	15,632	17,071	16,571	16,175	16,175	16,411	17,142	17,142
Roads Infrastructure		8,663	12,175	12,861	8,022	8,022	8,022	8,022	10,347	10,347
Roads		8,663	15,078	15,601	8,022	8,022	8,022	8,022	10,347	10,347
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	264	264	264	834	839	794
Storm water Infrastructure		-	-	-	384	384	384	834	839	794
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	384	384	384	834	839	794
Alternation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		482	-	1,191	1,211	1,211	1,211	2,011	2,120	2,120
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Stations		-	-	-	-	-	-	-	-	-
HV Transmission Equipment		482	-	1,091	1,211	1,211	1,211	2,011	2,120	2,236
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,587	554	88	554	554	554	3,144	4,052	4,144
Solid Waste Infrastructure		1,587	554	88	554	554	554	2,790	2,814	2,546
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	1,554	1,628	1,728
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		3,520	-	-	-	-	-	-	-	-
Community Facilities		3,520	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		2,507	3,510	3,255	3,069	3,069	3,069	5,569	5,870	6,183
Operational Buildings		2,507	3,510	3,255	3,069	3,069	3,069	5,569	5,870	6,183
Municipal Offices		2,507	3,510	3,255	3,069	3,069	3,069	5,569	5,870	6,183
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		55	97	74	153	153	153	203	214	226
Services		55	97	74	153	153	153	203	214	226
Licences and Rights		55	97	74	153	153	153	203	214	226
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		55	97	74	153	153	153	200	214	226
Loan Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		206	-	211	301	301	301	356	376	396
Computer Equipment		206	-	211	301	301	301	356	376	396
Furniture and Office Equipment		294	496	407	483	483	483	503	561	589
Furniture and Office Equipment		294	496	407	483	483	483	503	561	589
Machinery and Equipment		186	347	316	442	442	442	697	735	771
Machinery and Equipment		186	347	316	442	442	442	697	735	771
Transport Assets		118	487	476	680	680	680	1,230	1,402	1,479
Transport Assets		118	487	476	680	680	680	1,230	1,402	1,479
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation		18,014	25,569	27,459	15,000	15,000	15,000	25,000	26,550	27,764

Resources