

NDLAMBE MUNICIPALITY

Port Alfred



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RESOLUTION

MINUTES OF OPEN NDLAMBE COUNCIL MEETING HELD ON TUESDAY,
31 MARCH 2015 AT 10H00 IN THE COUNCIL CHAMBERS, CAMPBELL STREET,
PORT ALFRED

NCM026/03/2015

REPORT DATED 23 MARCH 2015 FROM THE MAYOR TO COUNCIL: TABLED
BUDGET – 2015/2016

COUNCIL RESOLVED

1. That the tabling of capital budget and operating budget for the 2015/16 financial year as presented by the Mayor BE APPROVED with the following provisions;
 - a) The annual and monthly tariff increase be 12% for rates, 12.20% on electricity and 5.5% on refuse, 5.5% on sewerage and 7% on sanitation and 5.5% on water tariff and 5% on all other annual and monthly charges.
 - b) That administration reduce the operating budget by R38 546 000 so that the tariffs as per 1 above are not exceeded
 - c) That administration reduce the capital budget funded from internal funds from R46 866 565.00 to R4 897 000.00
2. That the budget related policies BE NOTED AND ADVERTISED for comment.

Signature :  Date : 31/03/2015

NDLAMBE MUNICIPALITY

TABLED ANNUAL BUDGET

2015/2016



Port Alfred

Kenton On Sea

Alexandria

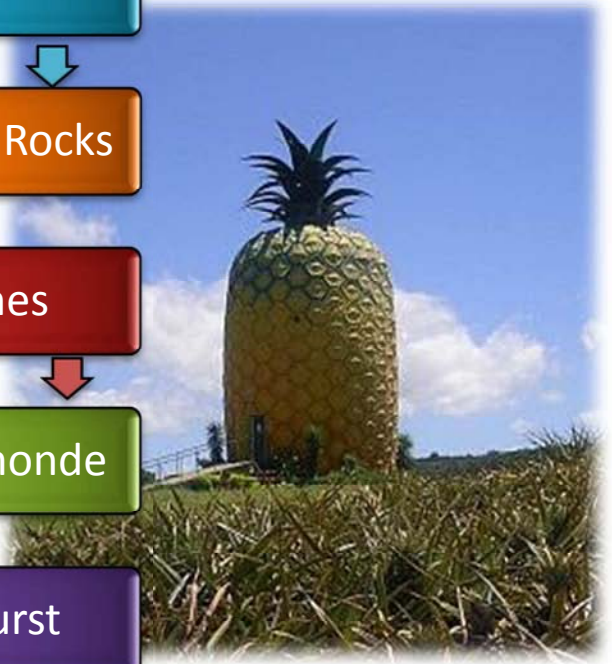
Bushmans

Cannon Rocks

Boknes

Klienemonde

Bathurst



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VISION:

Ndlambe Municipality strives to be a growing and investment friendly region that provides sustainable, efficient, cost-effective, adequate and affordable services to all citizens in a healthy and safe environment by 2025.

MISSION:

To achieve our vision by enabling optimal performance within each of the five key performance areas of local government within the context of available resources.

VALUES:

- ***Commitment***
- ***Transparency***
- ***Honesty***
- ***Trustworthiness***
- ***Care***



Part 1 – Annual Budget

1) Mayors Report:

TABLED BUDGET OF NDLAMBE MUNICIPALITY FOR THE 2015/2016 FINANCIAL YEAR

Madam Speaker, Councilors, Municipal Manager, Ladies and Gentlemen

The budget is the tool through which we manage the public funds in a manner that ensures that we improve the lives of all our citizens in Ndlambe.

The budget that is tabled for approval and to go out for public comment is as follows;

A Capital Budget of R74 016 875 consisting of R27 150 310 funded from grants and R44 866 565 funded from internal. However the internal capital will be reduced to R4 897 000 for 2015/2016 and the remainder of the capital budget will be shifted to outer years. Once again, to keep the increase at acceptable levels capital budgeted for from internal funds will be limited to R4 897 000.

The operating income budget of R308 464 000 is hereby tabled

The operating expenditure budget of R347 011 000 is hereby tabled

The deficit at present consists of mainly bad debt provision, depreciation and income foregone that have been included in the budget to satisfy the matter raised by the Auditor-General. It must however be noted that the budget included for these is still far too low as our assets age and condition requires a far higher depreciation budget that what is included here.

The increases to generate the income budgeted for is recommended as follows;

- Rates to increase by 12% that would be an assessment rate of 0.0050 Cents in the rand. Rebates per the policy of Council will be applied to the respective categories of ratepayers.
- Electricity increase of 12.2%
- Water increase of 5.5%
- Sewer increase of 5.5%
- Sanitation increase of 7%
- Refuse increase of 5.5%

- All other miscellaneous tariffs have been increased to cover the costs of providing the service and are included in the budget pack under supporting information.

All budget related policies are presented for comment.

The tabled budget needs now to be advertised for public comment. The tabled budget will be placed at all libraries, finance offices and municipal web-site for easy access by the public. I will be holding Mayoral Imbizos in all wards to interact with communities for both the IDP and budget.

I must also mention that a lot of work has been done to correct all the points raised by the Auditor-General one of which is the alignment of the IDP/Budget/SDBIP and performance management system. On this critical point I must indicate that a service provider is on site working with administration to correct this so that at the end we will have a credible IDP.

Attention must seriously be paid to our current cash flow challenge and the following needs to be addressed;

- Personal costs have to be looked at as a percentage of the budget
- Overtime paid to staff
- Fuel costs, including theft of fuel
- Telephone expenditure
- Evaluate all contract to ensure that the municipality is receiving value for money

Administration needs to take careful note of their operating budgets and ensure that they do not overspend on any budget item and only spend if the income budgeted for is received or the municipality will end in serious trouble.

The audit checklists, audit action plan and portfolio of evidence must in future be submitted by the Municipal Manager to Council at every meeting to satisfy Council that all work is being done in this regard.

HONOURABLE MAYOR

SIPHO TANDANI

**2) RESOLUTION OF THE NDLAMBE MUNICIPAL COUNCIL APPROVING THE
TABLED CAPITAL AND OPERATING INCOME AND EXPENDITURE FOR
THE 2015/2016 FINANCIAL YEAR**

RECOMMENDATION

IT IS RECOMMENDED THAT;

Operating Budget

1. That the draft consolidated operating revenue of R 308 464 000, operating expenditure of R 346 148 000, and operating grants and contributions of R75 832 000 for the Ndlambe Municipality for the financial year 2015/16, and the indicatives for the projected medium term period 2016/17 to 2017/18 be noted as set out in the following attachments:
2. That the supporting information contained in the 2015/16 – 2017/18 Tabled Medium Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be considered in conjunction with this report.
3. That the Accounting Officer in accordance with chapter 4 of the Systems Act:
 - I. make public the annual consolidated operating budget and other documents referred to in section 17(3) of the MFMA;
 - II. invite the local community to submit representations in connection with the annual consolidated operating budget;
 - III. submit the annual consolidated operating budget in both printed and electronic formats to the National and Provincial Treasury and in either format to any prescribed national or provincial organs of state and to such other municipalities as may be affected by the budget.
4. That the annual consolidated operating budget, together with such representations received as a result of the processes followed in terms of paragraph 3.(II) above, be presented to Council for consideration and approval in terms of Sections 23(1) and 24(1) of the MFMA.

Capital Budget

1. That the draft capital budget of R 74 016 875 for the year 2015/16, R26 440 300 for the year 2016/17 and R33 378 800 for the year 2017/18 of the Ndlambe Municipality be considered in terms of Section 16 (3) of the MFMA as set out in the following schedules
2. That the Accounting Officer in accordance with chapter 4 of the Systems Act;
 - I. make public the annual consolidated operating budget and other documents referred to in section 17(3) of the MFMA;
 - II. invite the local community to submit representations in connection with the annual consolidated operating budget;
 - III. submit the annual consolidated operating budget in both printed and electronic formats to the National and Provincial Treasury and in either format to any prescribed national or provincial organs of state and to such other municipalities as may be affected by the budget.
3. That the annual consolidated capital budget, together with such representations received as a result of the processes followed in terms of paragraph 2.(II) above, be presented to Council for consideration and approval in terms of Sections 23(1) and 24(1) of the MFMA.

Tariffs

1. That the tariffs and charges for the 2015/16 budget, as tabled, be considered.
2. That the Accounting Officer in accordance with chapter 4 of the Systems Act;
 - I. make public the proposed tariffs and charges;
 - II. invite the local community to submit comments or representations in connection with the proposed tariffs and charges
3. That, in terms Section 22(b)(i) and (ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) a copy of the notice and documents be sent forthwith to the National and Provincial Treasury; MEC for Local Government; as well as other organ of state or municipality affected by the budget to solicit their views.
4. That the Accounting Officer in conjunction with the Chief Finance Officer, the Chairperson of the Budget Steering Committee in consultation with relevant departments and all interested parties, report on the comments received in terms of paragraph 2(II) above with recommendations on the final draft of the Tariffs of Charges for approval. [Annexure 1](#)

Budget/Finance Related Policies

1. That the budget/finance related policies for the 2015/16 budget, as tabled , be considered.
2. That the Accounting Officer in accordance with chapter 4 of the Systems Act;
 - I. make public the draft budget/finance related policies;
 - II. invite the local community to submit comments or representations in connection with the draft budget/finance related policies
3. That the Accounting Officer in conjunction with the Chief Finance Officer, the Chairperson of the Budget Steering Committee in consultation with relevant departments and all interested parties, report on the comments received in terms of paragraph 2(II) above with recommendations on the final draft of the budget/finance related policies for approval. [Annexure 4](#)

Service Delivery Standards

1. That the service delivery standards, as tabled, be considered.
2. That the Accounting Officer in accordance with National Treasury MFMA Circular No. 75;
 - I. make public the service delivery standards;
 - II. invite the local community to submit comments or representations in connection with the service delivery standards
3. That the Accounting Officer in conjunction with the Chief Finance Officer, the Chairperson of the Budget Steering Committee in consultation with relevant departments and all interested parties, report on the comments received in terms of paragraph 2(II) above with recommendations on the final draft of the service delivery standards for approval. [Annexure 5](#)

3) EXECUTIVE SUMMARY OF THE MUNICIPAL MANAGER, ROLLY DUMEZWENI, ON THE 2015/2016 TABLED BUDGET OF THE NDLAMBE MUNICIPALITY

The Ndlambe Municipality budget was a difficult budget to compile with the current economic pressures that are impacting on us. Although many say that the economy is slowly recovering we are not noticing the recovery or feeling the recovery in our revenue collection rates. It is critical that everything possible is done to collect outstanding debt due to the municipality but at the same time ensure that the costs of the services that we provide are affordable to the consumers.

The 2015/16 budget continues to focus on ensuring financial sustainability but also taking into account delivering on the programmes outlined in the Integrated Development Plan. The budget tabled reaffirms the commitment of the Ndlambe Municipality towards the prudent management of the municipal finances. In order to move back towards financial sustainability the Ndlambe Municipality has set parameters within which financial planning is to be done and that should result in an operating surplus to increase the level of internal capital spending.

The 2015/16 Budget is premised on the following principles:

- Changing the way we do things within limited resources;
- Increasing productivity by doing more with less and managing human resources effectively;
- Ensure that there is coordination of programmes between all offices and directorates;
- Customer focused; and
- Stabilising the revenue base.

The main challenges experienced during the compilation of the 2015/16 budget are similar to that of previous years and can be summarised as follows:

- The on-going difficulties in the local economy;
- The need to prioritize work, projects and expenditure within the expected revenue envelope;
- Salaries and allowance increases for municipal staff that continue to exceed consumer inflation;
- Availability of internal capital funding; and
- Increases of ESKOM and Amatola Water.

The challenge of balancing the need of the communities to the limited finance resources remains a serious concern and the municipality needs to look at short, medium and long term solution

Short-term

The focus for the 2015/16 Budget year must be financial sustainability of which a key component is to collect all debt due to the municipality and thus stabilize the revenue base. Vigorous implementation and enforcement of the debt collection policy is our number one priority. With the money due coming in the municipality will then be in the position to implement the IDP's key priority areas and improve service delivery.

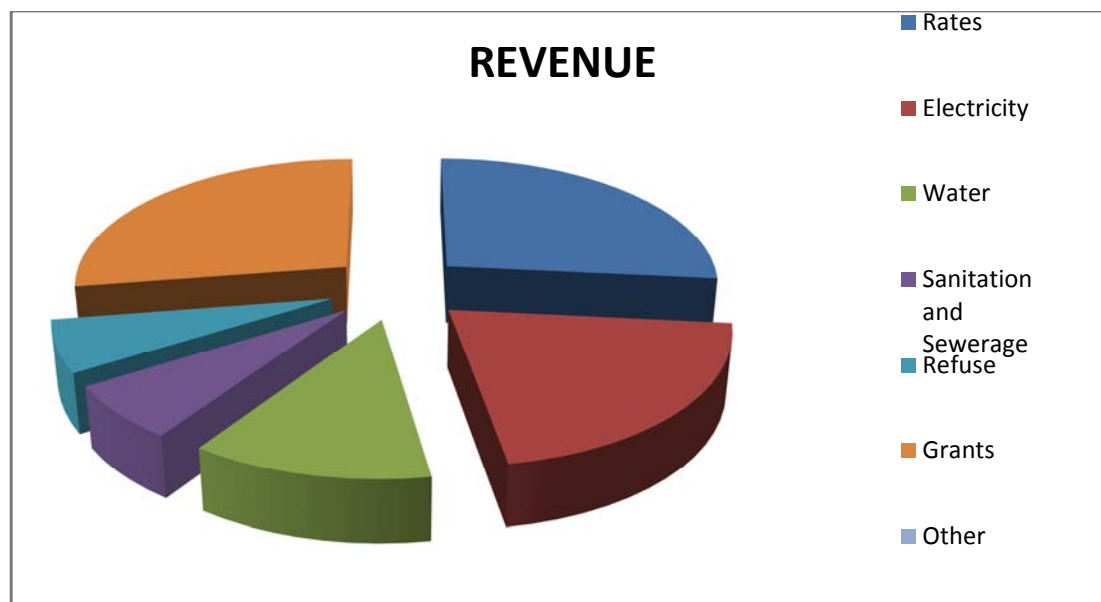
Medium-term

Over the medium- term budget, financial sustainability will continue to remains a focus however, through the improved financial position that is created through the short term initiative, the municipality will be in a position to accelerate the implementation of the IDP programmes and commit to excellent service delivery as a norm. Capital spending will be accelerated and the ability to spend will improve.

Long-term

Building a strong financial position will provide an option for increased spending towards capital infrastructure and responding adequately to the communities requirements.

The tabled budget put forward provides for total operating revenue of R 308 464 000 for the 2015/2016 financial year and this represents an increase between 2.7% and R300 325 000 on the current year's operating revenue.



Revenue from property rates is budgeted at R 74 490 000, a decrease of 1.30% on the current year's budget of R 75 468 000. Income from rates represents 24.15% of the total revenue operating budget. To achieve the budgeted income, rates have been increased by 12% for the 2015/2016 financial year. The rates percentage increase is higher than the trading services percentage increase and that is due to the trading services operating budget not over cross subsidizing services covered by rates.

Revenue from water is budgeted at R34 055 545, a decrease of 31% from the current year's budget of R 39 918 954. Income from water represents 11% of the total revenue operating budget. To achieve the budgeted income, water charges have been increased by 5.5% for the 2015/2016 financial year.

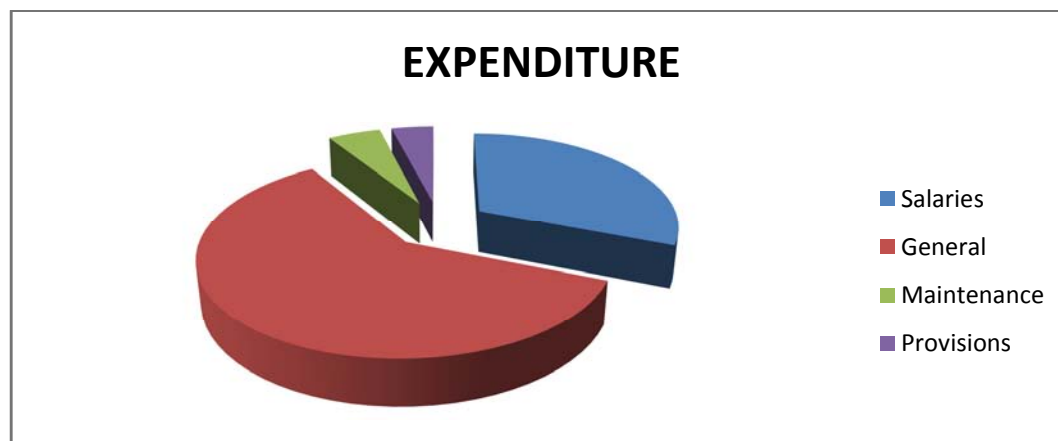
Revenue from electricity is budgeted at R 59 717 000 an increase 12% from the current year's budget of R 53 334 000. Income from electricity represents 19% of the total revenue operating budget. To achieve the budgeted income, electricity

charges have been increased by 12.20 % in line with NERSA's guidelines for the 2015/2016 financial year.

Revenue from sewerage and sanitation are budgeted at R18 441 187 an increase of 15.7% from the current year's budget of R15 935 527 . Income from sewerage and sanitation represent 6% of the total revenue operating budget. To achieve the budgeted income, sewerage and sanitation charges have been increased by 5.5% on sewerage and 7.0% on sanitation for the 2015/2016 financial year.

Revenue from refuse is budgeted at R17 771 746 an increase of 22% from the current year's budget of R14 572 050. Income from refuse represents 5.8% of the total revenue operating budget. To achieve the budgeted income, refuse charges have been increased by 5.5% for the 2015/2016 financial year.

The tabled budget submitted to Council for approval and to then go out for public consultation provides for total operating expenditure of R 347 011 000 an increase of 15.6% on the current year's operating expenditure of R 300 225 000



Expenditure on employee related costs has increased with 17% from R 91 203 000 to R 106 985 000. Employee related costs represent 31% of the total expenditure budget. There are new posts that have been added into the budget, in addition to the posts that existed in the 2013/2014 financial year have been budgeted for. Employee related costs include all employees of Ndlambe Municipality but excludes Councilors allowances.

Expenditure on general expenditure has increased by 68% from R 123 841 000 to R 208 566 000. General expenditure represents 60% of the total expenditure budget. General expenditure includes the bulk purchase of electricity and water as well as Councilors allowances. The ESKOM electricity increases is one of the main contributing factor to the % increase in general expenditure.

Expenditure on repairs and maintenance has increased by 59% from R 10 574 000 to R 16 846 000. Repairs and maintenance represents 5% of the total expenditure budget. Although it is encouraging to see the increase in repairs of 59%, this is one area of the expenditure budget that needs to be increased over the next financial years to ensure that our assets are adequately maintained.

Expenditure on contributions to funds has increased from R 3 538 539 to R 14 614 000. This represents 4.2% of the total expenditure budget. The main fund to which a contribution is made is the provision for bad debts.

The capital budget is R 74 016 875 for the 2015/2016 financial year and represents an increase of 137% on the 2014/2015 capital budget of R 31 191 750. The capital budget is funded by grants in the sum of R27 150 306 and R46 866 569 from internal funds. Funding of grants from internal funds really needs to be addressed.

The capital projects for the 2015/2016 financial year are as follows;

Project Description	Capital Costs
Upgrading of Water Infrastructure in Bathurst	18 000 000
Upgrading of Sewerage Infrastructure in Marselle	5.500 000
Water Conservation and Water Demand Management	3.100 000
Construction of Marselle Sports Field	1 800 000
Paving of Municipal verges	1 000 000
Upgrading of Kenton On Sea Roads	1 000 000
Fencing of Cemeteries	500 000

4) Tabled Budget tables

See attached

PART 2 – SUPPORTING DOCUMENTATION

1) OVERVIEW OF THE ANNUAL BUDGET PROCESS

The annual budget process plan is attached below. The budget process plan indicated all the key deadlines that needed to be met to ensure that a credible budget was produced for presentation to Council on 31 March 2015.

NDLAMBE MUNICIPALITY

BUDGET TIMETABLE FOR THE 2015/2016 FINANCIAL YEAR

COMPLETION DATE	ACTIVITY	RESPONSIBILITY
AUGUST 2014		
15 August 2014	Budget timetable, budget guidelines, budget instructions, budget schedules to be presented to the finance portfolio committee.	Budget Office
15 August 2014	Budget timetable, budget guidelines, budget instructions, budget schedules to be presented to all managers and directors.	Budget Office
30 August 2014	Budget timetable, budget guidelines, budget instructions, budget schedules to be presented to Council for adoption.	Budget Office
30 August 2014	Based on financial statements of the previous year and performance review, determine the financial position of the municipality and assess its financial capacity and potential impacts on future strategies and budgets.	All Managers / Directors
SEPTEMBER 2014		
4 September 2014	Advertise the budget process and schedules (Newspaper, noticeboards, web-site)	Budget Office
5 September 2014	Chairperson of the Budget Steering Committee to establish the budget steering committee. The committee must be representative of each office and directorate	Chairperson Budget Steering Committee
10 September 2014	Budget Steering Committee to meet and make suggestions on any structural changes to the budget.	Chairperson Budget Steering Committee

COMPLETION DATE	ACTIVITY	RESPONSIBILITY
10 September 2014	<p>Budget Steering Committee to set parameters for the next 3 years based on marked trends and other information available.</p> <ul style="list-style-type: none"> ➤ Tariff increases ➤ Salary increases ➤ General expenses ➤ Repairs and maintenance ➤ Key changes to be reflected considering all strategies and studies (including institutional study) ➤ Develop priority areas ➤ Reflect on all factors that could potentially impact on future budgets. 	Chairperson Budget Steering Committee
10 September 2014	Confirm Councils existing and new policy priorities for next three years	Chairperson Budget Steering Committee
10 September 2014	Budget Steering Committee to determine the funding / revenue envelope potentially available for next three years.	Chairperson Budget Steering Committee
10 September 2014	<p>Each office and directorate to submit to the budget steering committee all funding available to the department for the next three years, from both National and Provincial (DORA). This could for example include :</p> <ul style="list-style-type: none"> ➤ Infrastructural Grants (MIG/EPWP/DWAF) ➤ Recurrent Grants (FMG/MSIG/) ➤ Equitable Share ➤ Other (LED) <p>NB – funding identified is to be as per local government financial year and not National financial year.</p>	<p>Chairperson Budget Steering Committee</p> <p>All Managers / Directors</p>
10 September 2014	Budget Steering Committee to determine the most likely financial outlook and identify need for changes to fiscal strategies.	Chairperson Budget Steering Committee
10 September 2014	Budget Steering Committee to review tariff structures, if necessary.	Chairperson Budget Steering Committee

Ndlambe Municipality Tabled Budget 2015/2016

COMPLETION DATE	ACTIVITY	RESPONSIBILITY
17 September 2014	Managers / directors to have held a staff meeting with staff in their directorate responsible for compiling the budgets where the budget timetable, policies, guidelines, instruction and minutes of the budget steering committee are to have been discussed.	All Managers / Directors
17 September 2014	Chairperson of the Budget Steering Committee to have held a meeting with all ward councillors to discuss the budget timetable, policies, guidelines, instructions and minutes of the budget steering committee.	Chairperson Budget Steering Committee
30 September 2014	Ward councillors to have completed meetings with their ward committees to explain the budget process and documentation and to gather information and submit to the Chairperson of the Budget Steering Committee that is to be considered when offices and directorates do their capital / operational budgets and tariffs.	All Ward Councillors
OCTOBER 2014		
3 October 2014	Chairperson of the Budget Steering Committee to provide all offices and directorates with the input from Ward Councillors to consider when preparing their budgets and tariffs	Chairperson Budget Steering Committee
24 October 2014	Municipalities receive inputs from National and Provincial Government and other bodies on factors influencing the budget – reference to legislation	All Managers / Directors
24 October 2014	Offices and Directorates to start to prepare draft capital and operational plans with cost and revenue estimates	All Managers / Directors
	Managers and directors to assess the Human Resources component of their operating budget for the next year and for the two following years and make submissions to the finance department. Submissions would include full motivations for each post and assessments must take into consideration all known studies, establishment plan (organogram) and any other future developments over the next three years that would require a provision for costing.	All Managers / Directors

COMPLETION DATE	ACTIVITY	RESPONSIBILITY
31 October 2014	The submission on all offices and directorates human resources requirements would then be considered by the Municipal Manager in consultation with each manager and director and to be facilitated by the Chairperson of the Budget Steering Committee.	
31 October 2014	The submission of the salary and allowance component of the budget to be provided to the Human Resources Department by all managers and directors. The Human Resources Department is responsible for determining the costs associated with the submissions. Once Human Resources Department has costed all salary and allowance budgets for all offices and directorates, this information is then to be submitted to the relevant office or directorate.	All Managers / Directors
31 October 2014	Human Resources Department to calculate required budget amount for the Leave Provision.	Dir. Corporate Services
NOVEMBER 2014		
28 November 2014	Offices and directorates are to scientifically determine operating income and through sound budgeting techniques determine operating expenditure / costs linked to the budget for the next three years under the budget categories : <ul style="list-style-type: none"> • Salaries and Allowances (As presented by the Human Resources Department) • General expenses • Repairs and maintenance • Capital outlay • Financing charges 	All Managers / Directors
28 November 2014	The finance department will assist offices and directorates where required in determining budget figures for : <ul style="list-style-type: none"> • Insurance • Depreciation • Provision for bad debts 	All Managers / Directors
28 November 2014	Offices and directorates are to complete the relevant capital request forms as provided by the finance directorate with all required information and to provide a summary of capital requirements for the next three financial years.	All Managers / Directors

Ndlambe Municipality Tabled Budget 2015/2016

COMPLETION DATE	ACTIVITY	RESPONSIBILITY
28 November 2014	Income, expenditure and capital budgets together with all forms and supporting documents are to be consolidated to be submitted to the finance department in the format determined by the finance directorate for inclusion in a line item budget designed for three years.	All Managers / Directors
28 November 2014	Offices and directorates to finalise their SDBIP's for each cost / functional centre on what is contained in the operating budget that indicate what the key objectives / measurable outputs are. The SDBIP format provided by the finance department is to have been used.	All Managers / Directors
28 November 2014	Offices and directorates to review tariffs and charges and develop options for changes to be included in the budget to be tabled.	All Managers / Directors
DECEMBER 2014		
5 December 2014	Draft operational / capital budgets and tariffs to have been completed and submitted to the Budget Office together with detailed plans (SDBIP) on all expenditure / income to be incurred for the ensuing three years.	All Managers / Directors
9 December 2014	Chairperson of the Budget Steering Committee to confirm in writing to the Mayor that all required documentation (SDBIP's, Capital Budget, Operating Budget, Tariffs) has been submitted to the finance directorate for consolidation.	Chairperson Budget Steering Committee
12 December 2014	Chairperson of the Budget Steering Committee to advise the Mayor and Municipal Manager, in writing, of any office or directorate that has not submitted all budget related documentation to the finance directorate by 5 December 2014	Chairperson Budget Steering Committee
JANUARY 2015		
29 January 2015	All the submissions from offices and directorates are to be consolidated by the finance department with all working papers that would have been submitted in support of the proposed operating and capital budget.	BTO
29 January 2015	The finance directorate is to keep a central file on all budget related documents.	BTO

Ndlambe Municipality Tabled Budget 2015/2016

COMPLETION DATE	ACTIVITY	RESPONSIBILITY
30 January 2015	The finance directorate to review all budget related policies with internal stakeholders and request written submissions on any proposed amendments from internal stakeholders.	All Managers / Directors
30 January 2015	Chairperson of the Budget Steering Committee to confirm in writing to the Mayor that all SDBIP's, Capital Budgets and Operating Budgets have been consolidated.	Chairperson Budget Steering Committee
30 January 2015	Finance directorate to incorporate any changes from National and Provincial Governments on three-year allocations in the budget.	BTO
30 January 2015	Finance directorate to review tariffs and charges and ensure that all costs of trading and economic services are covered by the tariff submitted by offices and directorates.	BTO
30 January 2015	Finance directorate to document all material changes in budgets from the previous financial year budget and report such changes to the Chairperson of the Budget Steering Committee.	BTO
30 January 2015	Budget Steering Committee to have met to discuss capital / operational budget to be tabled to Council, tariffs, draft SDBIP's and any material changes to the budget based on the previous year's budget. Also to ensure that anticipated expenditure meets parameters set out by National / Provincial Government.	Chairperson Budget Steering Committee Budget Steering Committee
FEBRUARY 2015		
17 February 2015	Budget Steering Committee Chairperson to have met with the ward councillors to discuss any anticipated changes to the operational / capital budget, tariffs and draft SDBIP's that are to be tabled to Council.	Chairperson Budget Steering Committee All ward councillors /
27 February 2015	Finance directorate to finalise detailed budget to be tabled in the formats issued by National Treasury.	BTO
27 February 2015	Finance directorate consolidates all comments on budget related policies and inserts budget policies with internal comments into the budget pack to be tabled to Council.	BTO
MARCH 2015		

Ndlambe Municipality Tabled Budget 2015/2016

COMPLETION DATE	ACTIVITY	RESPONSIBILITY
12 March 2015	The capital/operating budget and draft SDBIP's and budget related policies presented to the Budget Steering Committee by the finance directorate and to include a high level summary and is supported by the budget forecasting model and reflects over a period of three years.	BTO
14 March 2015	Chairperson of Budget Steering Committee presents budget pack to Mayor with recommendations.	Chairperson Budget Steering Committee
31 March 2015	Mayor to have tabled budget, resolution, plans and draft SDBIP's to Council.	Executive Mayor / Budget Office
APRIL 2015		
1 April 2014	Submit tabled budget to National Treasury.	BTO
1 April 2014	Forward copy of budget to National and Provincial Governments and Cacadu District Municipality for review, both electronically and in printed format.	BTO
1 April 2014	Finance directorate to advertise the tabled budget approved by Council, inviting comments from all stakeholders.	BTO
18 April 2014	Ward Committee Chairpersons in their Ward Committees to debate the capital/operating budget, tariffs, SDBIP's and budget related policies and to then provide input and comments to the Budget Steering Committee Chairperson.	All Ward Councillors
21 April 2014	Mayor to have completed public hearings on the budget where managers and directors present their budget plans to the community.	Executive Mayor / All Managers / All Directors
23 April 2014	Budget Steering Committee to discuss and analyse additional inputs from community, ward committees, National/Provincial Governments and Cacadu District Municipality.	Chairperson Budget Steering Committee
	Managers and directors to incorporate feedback from community, ward committees, National/Provincial Governments, and if required, revise the budget previously tabled to Council in consultation with the Chairperson of the Budget Steering Committee.	All Managers / Directors
MAY 2015		

Ndlambe Municipality Tabled Budget 2015/2016

COMPLETION DATE	ACTIVITY	RESPONSIBILITY
27 May 2014	Mayor to have presented final budget to Council for adoption and to have included operating / capital budget, resolutions, tariffs, capital implementation plans, operational objectives, changes to IDP and budget plans.	Executive Mayor / Budget Office
28 May 2014	Mayor to have published capital / operational budget and tariffs	Executive Mayor / Budget Office
28 May 2014	Capital / operating budget to have been presented to National Treasury and DPLG.	Budget Office
JUNE 2015		
20 June 2015	Publish tariffs for 2015/2016 in local newspapers.	BTO
20 June 2015	Publish approved budget, budget related policies, tariffs and forward copy of approved budget to National and Provincial Government.	BTO
27 June 2015	Complete all the budget annexures required by National Treasury and submit to the National Data Base and submit hard copies to National and Provincial Treasury	BTO
27 June 2015	Publish the budget, budget related policies and tariffs on the Council's official website.	BTO
27 June 2015	Finance to provide Mayor with the consolidated SDBIP for consideration	BTO
27 June 2015	Publish the Rates Tariff in the Provincial Government Gazette	Dep Dir Revenue

The following budget instructions were approved by Council and issued to all directorates and offices to assist them with the compilation of the 2015/2016 budget;

BUDGET INSTRUCTIONS : 2015/2016

The Budget plan for the 2015/2016 financial year has been developed to meet the requirements of Act No. 56 of 2003: Local Government Municipal Finance Management Act, 2003.

The main aims of the annual Budget plan are:

- Assist co-ordination of various areas of responsibility in implementing and reviewing the IDP and other long term plans of the Ndlambe Municipality.
- Provide medium term financial plans for each directorate which are linked to plans and not one year incremental budgets.
- Ensure that progress against the budget plans can be monitored and corrective action taken if necessary.
- Ensure that plans are reviewed on a continual basis in concert with the budget

in-year review.

The following documents are to be produced by each directorate:

- Directorates medium term budget policy statement. This document must set out the allocations for the next three years of both the capital and operating budget taking into account the strategic direction which the directorate intends taking over the next three years based on the current revenue collected.
- The IDP must give rise to the detailed plans that will be used to formulate the directorate's policy objective. All individual components of the policy objectives should be costed. Sufficient information is to be provided to allow priority rating.
- Functional operational plans must be drawn up which are to set out the operational plans for each section in a directorate per line item (SDBIP).

The above documents will influence budget allocations to each directorate so they are to be as detailed as possible.

High level strategic planning is to be undertaken while drawing up the Budget. The planning is to be long term (minimum three years) and must set out targets in terms of outcomes, levels of service delivery and general tariff policies. Service level requirements, demographics, backlogs, etc. are to be considered. Council and community consultation by directorates has to be undertaken during the time that the directorates are drawing up their budgets.

Some IDP projects may be individual projects but many will have a widespread impact across the operational budget. In this case it must be fully costed for a minimum period of three years. The costing must include capital outlay, increase or decrease in operational expenditure, and revenue that could be generated. Directorates should at this point also consider provincial and national government priorities.

Operation budgets are to be linked to plans (SDBIP). Each directorate must compile operational plans and capital plans. The plans must be for the current budget year and for at least two years into the future. The plans must detail service levels, initiatives, financial forecasts and non-financial indicators. While directorates will prepare budgets at line items only, summary level information will be incorporated in the budget. Directorates need to first complete their operational plans then use the plans as a base for completing each line item. This is to ensure that directors consider high level strategy and outcomes and output objectives and do not let previous year line items drive the budget process.

Directors are to prepare line item budgets as per their operation plans. This detail will not be incorporated in the budget document but must be available in the budget process for councillors, community and other stakeholders to use in deliberations. The detailed line item budgets are to be kept by the relevant director and must agree to the published summary budget. The detailed line item budgets will be used throughout the year to gauge performance during the budget review stages.

The budget to be published will include information from the IDP, each directorate's operational plans and budget summary. Detailed budgets will only be given to directors for distribution to their relevant sections.

The actual budget document will be compiled by the Finance Directorate and will contain functional operational plans of each directorate which would have been submitted for at least the next three years. Directorates further need to maintain a rolling plan which is to incorporate operational objectives and initiatives, financial projections, financial and non-financial performance measures and commentary on the directorates' past performance. The Finance Directorate will interrogate the directorates' detailed budgets and financial plans to ensure consistency and accuracy. From all directorates' rolling plans, an executive summary will be made in a format which will allow councillors and the community to gauge performance during the budget process.

The consultation part of the budget is very important as it is during this phase that the budget has to be fine-tuned to fit service delivery and outcome objectives of each Directorate within the economic realities of Ndlambe Municipality. It involves consultation with the community and Council and will require sensitive analysis of the budget and policy choices to fit in with the limited financial resources.

The IDP/ Budget has to be completed by the end of March and must be adopted and approved by the end of May. This will give directors sufficient time to pass the operational plans onto their sections prior to the start of the budget year. Regular IDP/Budget reviews are to be held between ward councillors and directorates to review the plans and determine the progress against the IDP and Budget objectives.

The following budget guidelines were approved by Council and issued to all directorates and offices to assist them with the compilation of the 2015/2016 budget;

BUDGET GUIDELINES – 2015/2016 BUDGET

1. A three-year budget is to be prepared.
2. Council's IDP is to be consulted throughout the budget process.
3. Salary increases are to be budgeted for by the relevant directorate / office with $\pm 7.5\%$ increase plus notch.
4. Noticeable changes and/or adjustments to income and expenditure are to be reported on.
5. Relevant documentation to be completed with regard to capital expenditure.
6. Expansion and/or restriction to any service to be reported on.
7. Request for posts to be filled during the next three budget periods to be handed to the human resources per the dates reflected on the budget timetable.
8. Average increase on the annual budget is to be limited as far as possible to the guidelines by the Department of Finance to 5.5% for 2015/2016, 5.5% for 2016/2017 and 5.5% for 2017/2018.
9. The NER is to be contacted for guidelines on the increase in electricity income.
10. Councillors and stakeholders are to be involved in the Budget process at all times.

INSTRUCTIONS

1. Consult all relevant legislation including circulars when completing your budget.
2. Clearly indicate the budget year on the working sheets. Use red ink for 2015/2016, blue for 2016/2017 and black for 2017/2018 to eliminate any confusion.
3. All items on the budget are to be budgeted for (including electricity/water, rates, insurance, etc.) - do not leave any gaps.
4. Tariff by-laws are to be consulted when calculating tariffs.
5. All amounts budgeted must be rounded off to the nearest R10,00.
6. The Budget timetable is to be strictly adhered to.
7. SDBIP has to be completed for all income / expenditure as per the attached circular from National Treasury and ensure that the SDBIP corresponds with the OPEX AND CAPEX.
8. The Budget co-ordinators are Ms N Matthews and Ms U Qinela.
9. The capital request forms A,B and C are to be completed in respect of every capital item placed on the budgets for the three years. If capital request forms are not completed the capital item will be removed from the capital budget.

The budget policies, guidelines, national treasury circulars, budget regulations and instructions were presented to all managers and directorates in August 2014. The new budget formats continue to be a challenge and submissions to Council and stakeholders will be improved on as we move forward.

2) OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH THE INTEGRATED DEVELOPMENT PLAN

Directorates aligned all operating and capital expenditure to the goals and actions as set out in the Integrated Development Plan. On the capital budget, the operating budget and the service delivery budget implementation plan directors have provided IDP numbers where possible to highlight the linkages. The budget is linked to the following main strategic goals and objectives as per the Integrated Development Plan;

- Basic Services Delivery
- Municipal Institutional Development and Transformation
- Local Economic Development
- Municipal Financial Viability and Management
- Good Governance and Public participation
- Cost effective and sustainable service delivery

Through the process of drafting the budget the key responsibilities of the Ndlambe Municipality were taken into account;

- Provide democratic and accountable government for all local communities of Ndlambe
- Ensure the provision of services to all the Ndlambe community in a sustainable manner
- Promote social and economic development
- Promote a safe and healthy environment
- Encourage the involvement of all communities and community-based organizations in the matters of local government
- Maximizing of infrastructural development through the utilization of all available resources
- Implementation of effective management systems, internal controls and procedures
- Ensure we have a skilled, committed and motivated workforce
- Comply with the Batho Pele principles

3) MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Finance directorate

The finance budget was compiled considering the following main key performance areas and taking into account finances objectives and indicators set to meet the set objectives.

The finance directorate is a support directorate so all work done at finance impacts on all wards so no indicators are ward specific.

OBJECTIVE	INDICATOR
Ensure financial viability of the municipality	Improved revenue mechanisms to be implemented according to Municipal systems Act and the Municipal Finance Management Act.
	Supplementary valuation rolls, as prescribed by the Municipal Property Rates Act No 6 of 2004, on all improvements to properties, subdivisions and consolidations done in the financial year.
	Measures put in place to obtain a credit rating by independent rating agency
	% increase in revenue collection rate
	% expenditure spent on approved budget
	Compliance with budget preparation and budget related policies finalisation in accordance with the MFMA
	Number of in year budget performance reports as required by MFMA submitted on time
	Compliant budget adjustment approved by council in terms of all legislated requirements by 28th February 2015.
	Positive cash flow management according to MFMA & its regulations maintained
	% improvement in the implementation of Indigent Policy
Ensure that the	Compliance with legislated SCM reporting requirement in line with SCM Policy and MFMA

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OBJECTIVE	INDICATOR
implementation of Supply Chain Management according to the SCM policy	Standard operating procedures operationalised in accordance with SCM policy and legislation.
	Steps taken to mainstream the implementation of SCM according to the policy and good practice
	Procurement Plans monitored in line with the SCM policy.
	% reduction of irregular expenditure related to procurement documentation in line with legislation and SCM policy
Ensure improved sound financial management	Annual financial statements that are 100% compliant to GRAP standards as per gazette issued by National Treasury
	Measures in place to monitor and control fruitless and wasteful expenditure
	% increase in the number of finance employees that are competent (SETA certification) on minimum competency levels as regulated.
Maintain and manage all municipal assets	% Increased budget provision for asset repairs and maintenance.
	Asset management system with Fixed Asset Register in place as prescribed by GRAP and the MFMA
	% reduction of Stock losses

The key areas that are to be looked at and that were taken into account when developing the finance objectives and indicators were;

- That no borrowing would take place during the 2015/2016 financial year due to the fact that it would not be possible to sustain additional loan repayments
- That maintenance should be increased to ensure the safety of our capital assets. Budget control will have to be a main focal point during the 2015/2016 financial year to ensure that money budgeted for maintenance is spent before “nice to have expenditure” is incurred.
- Budget control will also be a main focus point to ensure liquidity. With reserves been depleted, it is important that cash flow is managed to the optimum and that expenditure matches available cash
- The management of debtors and creditors is one of the most important objectives we need to give attention to. It is critical that debt is recovered and that current accounts payment levels are increased to 95% as a minimum.
- The mix of expenditure is to be monitored throughout the year to ensure a equitable mix. Available cash cannot fund only employee costs and other fixed costs. The cash flow must fund all parts of the expenditure budget
- Throughout the year we need to look at ways to maximize our revenue sources. We need to undertake extensive data cleansing exercises.
- Electricity and water losses need to be managed and all losses are to be accounted for. It is critical to know what our losses are and what is been done to minimize the losses.
- All issues raised by the Auditor-General are to be addressed
- The impact of SCOA and all SCOA related matters are to be attended to.

The revenue for finance on both operating and capital is predominantly from rates with a small percentage coming from grants. Finance does generate a small amount of revenue from providing services to the community but this revenue cannot be considered as a major revenue source.

In developing the finance objectives the integrated development plan was taken into account and a draft finance service deliver budget implementation plan was drawn up to meet the objectives during the 2015/2016 financial year. The finance directorate considered ways to assist with economic development initiatives that would lead to job creation and alleviate poverty.

The finance directorate is not a service delivery directorate but is critical in assisting the service directorates with budget control, providing cash resources and procurement. Here again the collection of debt is paramount so that the service delivery directorates have the cash resources to deliver on their mandates.

Community/Protection Services directorate:

The Community/Protection Services budget was compiled considering the following main key performance areas and taking into account Community/Protection Services objectives and indicators set to meet the set objectives.

The Community/Protection Services directorate is a service-delivery Department, so all work done at Community/Protection Services impacts on all wards so no indicators are ward specific.

<u>OBJECTIVES</u>	<u>INDICATORS</u>
Provide recreational and sport facilities to communities and ensure access to well-maintained facilities	Draft strategy and implementation plan for the provision of access to well-maintained sports and recreational facilities are in place
	Monitor implementation of maintenance of recreational and sports facilities against expenditure targets for this financial year
Ensure well maintained gravesites	Draft Maintenance plan in place for all cemeteries
	Monitor implementation of maintenance plan against expenditure targets for the current financial year
Provide sufficient and affordable solid waste disposal options to communities according to legislative frameworks	Submit business plan for funding to craft a revised integrated waste management plan in the next financial year.
	Monitor implementation against the current schedules relating to waste disposal objectives
Ensure sustainable utilisation of natural resources according to the existing available legislation and policies	Submit business plans for funding to craft various environmental management plans
	Obtain and maintain Blue Flag International standards of all Blue Flag Beaches
	Protection and management of all natural resources according to the targets set for each operational manager
Improve the environmental health of the area in accordance with environmental health legislation	Measure implementation against compliance with standards as provided in national legislation
Improve road safety in accordance with the National Road Traffic Act	Required traffic management measures are implemented according to legislation
Regulate the enforcement of by-laws	Measures taken to regularize the enforcement of by-laws
Provide fire and disaster management services in terms of National Disaster Management Act and applicable Fire Services legislation	Draft Fire Emergency implementation plan in place
	Monitor implementation against the Draft Fire and Emergency Plan

Infrastructural Development directorate

The Infrastructural development budget was compiled considering the following main key performance areas and taking into account Infrastructural development objectives and indicators set to meet the set objectives.

The Infrastructural development directorate is a service-delivery Department, so all work done impacts on all wards so no indicators are ward specific.

OBJECTIVE	INDICATOR
Ensure that water is supplied as per DWA Standards	Water Safety Plan in place and implemented
	The measurable % increase of indigent households having access to free basic potable water
	Supply sufficient potable water that meets national compliance standards.
	5% reduction in number of households without potable water
	10% increase in Blue Drop Status
Ensuring water conservation and water demand management.	Improved efficiency in municipal water usage by decreasing 5% water losses every year.
	Water conservation and water demand management business plan in place and implemented.
Ensure the availability of waterborne sewerage according to prescribed standards	Increase waterborne sewerage installation by 10% per annum
	Generating funding to provide for 10% increase in waterborne sewerage
	% increase of households with access to sanitation services
	% increase of indigent household with access to free basic sanitation services
	Waste Water Safety Plan in place
	Increase Green Drop status by 10%
Ensure development of integrated human settlements	Measure implementation against the Housing Sector Operational Plan for the year under review.
Improve the quality of roads and storm water.	Roads and Storm Water Management Plan in place.
	Measure implementation of roads and storm water against % of budget expended
Ensure access to electricity and/or alternative energy	Monitor the provision of electricity according to the existing electricity maintenance plan
	Measures put into place that explore the partnership mechanism with ESKOM
	% increase of households with access to electricity
	% increase of indigent households with access to basic electricity service
	% increase of indigent households with access to

OBJECTIVE	INDICATOR
	free alternative energy sources
Utilization and management of available land and buildings in a sustainable manner	Improved turnaround time on approval of land use applications within statutory frameworks
	Lease Register compiled and managed
	Reduction in number of land use practices/decisions that are not aligned with the applicable regulatory framework
Ensure that an effective fleet management system is in place	Fleet Management Policy in place.
	Fleet Maintenance Plan developed and implemented
	Improved turnaround time in the servicing and repairing of municipal fleet
Ensure a safe and healthy built environment	Improved turnaround time for approving qualifying building plans within statutory timeframes measured against meeting agenda and minutes of the Building Committee
	Improved law enforcement of buildings that are not complying to legislative requirements

Corporate Services directorate

The Corporate Services budget was compiled considering the following main key performance areas and taking into account Corporate Services objectives and indicators set to meet the set objectives.

OBJECTIVES	INDICATORS
Establish performance measurement and reporting mechanisms against IDP and SDBIP	% of the people employed must comply with the targets set in Employment Equity Plan for designated groups
	% of Municipal employees capacitated in order to enhance service delivery
	Increased wellness activities
	Sound employment relations maintained according to collective agreement
	Improve safe and healthy working environment
	Personnel structure aligned to legal requirements and strategic objectives
	Revised Annual HR Plan in place
	HR Strategy Framework with updated HR policies in place
	Mechanism for Job Evaluation put in place
	No. of external training and development opportunities created
Ensure provision of efficient administration and effective support service	Maintain mechanisms to render a secretarial Services to Council and its committees

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	Maintain and implement Records Management Systems
	Number of increment of public access to libraries and information services
	Municipal buildings and community facilities well maintained
Improve public participation and interaction	No. of functional Ward Committees
Facilitate capacity development for Councillors	Percentage of councillors capacitated
Promote good corporate governance	Improved oversight role exercised of Council
	A Framework for Administrative Delegations of Authority in place as prescribed by the MSA
	Roles and Responsibilities Framework in place

4) BUDGET RELATED POLICIES

The Municipal Finance Management Act and Reporting Regulations require that all budget and budget related policies be reviewed, and where applicable, be updated on an annual basis. [See Annexure 4 for details](#)

The draft budget related policies are as follows:-

- ❖ Rates Policy
- ❖ Indigent Policy
- ❖ Budget Policy
- ❖ Creditors, Staff and Councilors Payment Policy
- ❖ Credit Control and Debt Collection Policy
- ❖ Funding and Reserve Policy
- ❖ Virement Policy
- ❖ Subsistence and Travel Policy
- ❖ Policy and Procedures for Irregular and Fruitless Expenditure
- ❖ Fixed Asset Policy
- ❖ Supply Chain Management Policy
- ❖ Write-off of Irrecoverable Debt Policy
- ❖ Loans Policy
- ❖ Tariff Policy
- ❖ Management of Accumulated Surplus and Bad Debt Policy

Stakeholders are requested to comment on the policies listed above before the budget is presented to Council for final adoption.

The following finance policies also have an impact on the budget;

- ❖ Banking and Investment Policy
- ❖ Imprest/Petty Cash Policy
- ❖ Entertainment Policy
- ❖ Unforeseen and Unavoidable Expenditure Policy

All of the above policies can be viewed on the Ndlambe Municipality website www.ndlambe.gov.za

5) OVERVIEW OF BUDGET ASSUMPTIONS

Numerous factors contributed to the 2015/2016 financial year's budget and again it has been one of the most difficult budgets to fund. The economic conditions in which we have had to operate over the past year have resulted in an increase in outstanding debtors and limited funds going to capital development and maintenance. The continued high increases imposed on electricity and the increases projected for outer years not only impacts on electricity purchased for re-sale but has a negative impact on operational budgets due to the electricity consumed by water and sewer treatment plants, municipal buildings, street lights and high mast lights to name a few. With the increase in electricity and the wage increase anticipated through the negotiations between Unions, SALGA and the South African Bargaining

Council it was impossible to remain within the growth parameters recommended by National Treasury in their budget circular.

Over the past few years Ndlambe Municipality has had no capital procured from internal funds and repairs and maintenance expenditure has been curbed to balance the budgets ensuring that the increases imposed were acceptable to all stakeholders.

Assumptions used in drawing up the operating budget were;

- ESKOM increase of 14.4%
- Negotiated salary increase and notch increase totaling 8.5%
- Growth in local economy 0%
- Cost escalation 10%
- Increase in borrowing 0%
- Collection rate 85%
- Equitable Share use for basic services 100%
- Bulk purchase of water 10.5%

Using these assumptions and trying to keep the increase to consumers at affordable levels has once again impacted on both the capital and operating budgets.

6) OVERVIEW OF BUDGET FUNDING

The funding of the operating budget for the 2015/2016 budget is predominantly from rates, service and usage charges, grants and subsidies.

Of the income of R232 632 000 budgeted for from rates, service and usage charges, excludes R75 832 000 that comes from the equitable share and DORA operating grants.

The environmental operating budget is funded through subsidies by the Sarah Baartman District Municipality.

Operating Revenue

See Annexure 2 Tables A2, A3 and A4 attached

The expenditure can only be incurred if the cash flow permits and that will only happen if we increase our collection rate.

Capital Expenditure

See Annexure 2 Table A4 and Annexure 3 attached

From the capital expenditure table above it is clear that the Ndlambe Municipality internal reserves are totally depleted and that we are now reliant on government

grants and external funding. It is now essential that all projects are carefully considered and that the impact of the funded projects on the operation budget, infrastructure network and availability of water be taken into account before they are approved. It will be detrimental to continue with funded projects if our operational budget will not be able to carry them, the infrastructure network does not have the capacity to accommodate it and water is not available for the project.

Ndlambe Municipality has reached its borrowing capacity so external loans to fund capital expenditure should still not be considered at this point in time.

7) EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

See Annexure 2 Tables SA18 and SA19 attached

8) ALLOCATIONS AND GRANTS MADE BY NDLAMBE MUNICIPALITY

Tourism/Publicity Grant	R400 000
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The above are the only allocation and grants budgeted for by the municipality. During the financial year, Council may resolve to make further allocations or grants based on the merits of the applicant.

9) COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS

COUNCILLORS ALLOWANCE 2015/2016

See Annexure 2 Tables SA22 and SA23 attached

SECTION 57 EMPLOYEES BUDGET 2015/2016

See Annexure 2 Tables SA22 and SA23 attached

10) MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

See Annexure 2 attached

The monthly targets for revenue expenditure and cash flow is to be found under annual budget tables, section 4 of part 1, tables A7,SA25,SA26,SA27,SA28 and SA30 for the 2015/2016 financial year. Table SA 29 in the same section provides monthly projections for capital expenditure by vote.

From the information provided it is clear to note that expenditure can only be incurred if the revenue is in our bank account. Cash flow management is going to have to be a priority throughout the year and directors will only be permitted to incur expenditure if the revenue has been received.

11) CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The only contract that was identified by the directors that has a financial obligation of more than three financial years is the MANELEC contract. This contract deals with operations, management, maintenance and construction services in respect of the electricity undertakings of Port Alfred. The contract was signed in October 2000 and ends on 30 September 2015. The monthly cost of the contract to Council varies from month to month due to various factors including the electricity sold within a month.

12) CAPITAL EXPENDITURE DETAILS

Capital expenditure for the 2015/2016 financial year will be funded mainly by grants as follows;

See Annexure 3 attached for details

Capital Replacement Reserve (Internal)	CRR(INTERNAL)	44 642 870	2 223 699
Financial Management Grant	FMG	534 806	43 500
Municipal Infrastructural Grant	MIG	25 374 500	0
Expanded Public Works Programme	EPWP	1 000 000	0
Equitable Share	EQ SHARE	197 500	0
Total Capital Source Of Funding		71 749 676	2 267 199

The following are the top ten valued projects that will be undertaken by Ndlambe Municipality during the 2015/2016 Financial Year

See Annexure 3 attached

Project Description	Capital Costs
Upgrading of Water Infrastructure in Bathurst	18 000 000
Upgrading of Sewerage Infrastructure in Marselle	5.500 000
Water Conservation and Water Demand Management	3.100 000
Construction of Marselle Sports Field	1 800 000
Paving of Municipal verges	1 000 000
Upgrading of Kenton On Sea Roads	1 000 000
Fencing of Cemeteries	500 000

13) LEGISLATION COMPLIANCE STATUS

The Ndlambe Municipal Councilors and staff are committed to comply fully with all legislation impacting on local government. Section 195(1) of the Constitution sets the basic values and principles that local government must adhere to. To comply fully with all legislation, the municipality must also adhere to circulars issued in line with the legislation and all regulations promulgated to give effect to certain legislation.

The main pieces of legislation that Ndlambe Municipality needs to comply with are;

- The Constitution of the Republic of South Africa
- Local Government: Municipal Structures Act, Act 117 of 1998 with all amendments to date
- Local Government: Municipal Systems Act, Act 32 of 2000 with all amendments to date
- Local Government: Municipal Finance Management Act, Act 56 of 2004 with all amendments to date
- Local Government: Property Rates Act, Act 6 of 2004 with all amendments to date
- Electricity Act of 1987
- Labour Relations Act of 1995
- Financial and Fiscal Commission Act of 1997
- Intergovernmental Fiscal Relations Act of 1997
- Water Services Act of 1997
- Municipal Demarcation Act of 1998
- National Environmental Management Act of 1998
- Remuneration of Political Office Bearers Act of 1998
- Skills Development Act
- Preferential Procurement Policy Framework Act of 2000
- Intergovernmental Relations Framework Act of 2005
- Division of Revenue Act

Circulars and regulations are published from time to time to give effect to the stipulations of the legislation and these also need to be complied with. Certain circulars are however only to be complied with if adopted by Council.

At present the Ndlambe Municipality does not comply with all the existing legislation and the aim is to ensure that by the end of the 2015/2016 financial year all legislation is complied with. This matter has been pointed out in the report of the Auditor-General for the past few years and is in the process of being addressed.

14) SERVICE DELIVERY STANDARDS

The reporting on service delivery standards is a new initiative by the Ndlambe Municipality to make a commitment to the community and advise the community on the service delivery that they can expect from the municipality from the budget that is available. By documenting service delivery standards the community will have realistic expectations about the nature of the services being delivered. The community will know how often a service will be provided, how long it will take to receive a service, what level of service can be expected, how much the service will cost and be able to monitor performance against the set standards.

The service delivery standards are attached as [Annexure 5](#)

15) MUNICIPAL MANAGER'S QUALITY CERTIFICATION



QUALITY CERTIFICATE

I **Rolly Dumezweni**, Municipal Manager of **Ndlambe Municipality**, hereby certify that the budget and the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and the annual budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Rolly Dumezweni

Municipal Manager of Ndlambe Municipality (EC105)

R DUMEZWENI

DATE

PART 3

ANNEXURES

Attached please find the following annexures;

Annexure 1	Tariff Schedule 2015/2016
Annexure 2	Budget Schedules
Annexure 3	Capital Budget 2015/2016
Annexure 4	Budget Related Policies / Finance Policies
Annexure 5	Service Delivery Standards

EC105 Ndlambe - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Revenue - Standard												
Governance and administration			123 264	132 656	136 467	86 739	86 739	–	156 759	164 597	172 827	
Executive and council			1 490	713	3 450	2 455	2 455	–	6 191	6 501	6 826	
Budget and treasury office			49 738	1 673	132 934	84 170	84 170	–	150 449	157 971	165 870	
Corporate services			72 036	130 271	82	114	114	–	119	125	131	
Community and public safety			5 614	8 911	4 983	8 516	8 516	–	8 942	9 389	9 858	
Community and social services			588	807	301	702	702	–	737	774	813	
Sport and recreation			–	24	–	124	124	–	130	136	143	
Public safety			1 969	2 772	2 402	2 537	2 537	–	2 664	2 797	2 937	
Housing			1 770	3 866	883	3 612	3 612	–	3 793	3 982	4 181	
Health			1 286	1 442	1 396	1 541	1 541	–	1 618	1 699	1 784	
Economic and environmental services			7 478	4 254	3 833	6 915	6 915	–	7 260	7 623	8 005	
Planning and development			1 933	2 108	2 147	2 563	2 563	–	2 696	2 831	2 972	
Road transport			1 331	1 269	1 047	3 025	3 025	–	3 176	3 335	3 502	
Environmental protection			4 214	876	638	1 328	1 328	–	1 388	1 458	1 530	
Trading services			97 417	119 731	82 368	129 197	129 197	–	135 504	142 279	149 393	
Electricity			45 479	56 081	45 613	54 122	54 122	–	60 647	63 679	66 863	
Water			27 876	30 210	19 646	41 070	41 070	–	35 320	37 086	38 941	
Waste water management			11 218	15 192	5 896	15 992	15 992	–	18 502	19 427	20 398	
Waste management			12 844	18 247	11 213	18 013	18 013	–	21 035	22 087	23 191	
Other			4	–	–	–	–	–	–	–	–	
Total Revenue - Standard			2	233 774	265 552	227 651	231 366	231 366	–	308 465	323 889	340 083
Expenditure - Standard												
Governance and administration			71 213	67 241	84 187	55 763	55 738	–	145 209	152 469	160 093	
Executive and council			30 218	28 342	42 718	24 030	24 030	–	43 854	46 047	48 350	
Budget and treasury office			14 859	16 169	28 141	20 315	20 315	–	88 842	93 284	97 948	
Corporate services			26 136	22 730	13 328	11 417	11 392	–	12 513	13 138	13 795	
Community and public safety			22 739	26 646	28 095	33 140	33 106	–	37 332	39 199	41 159	
Community and social services			9 452	12 270	12 484	15 016	14 982	–	16 506	17 331	18 197	
Sport and recreation			1 563	1 707	1 287	1 691	1 691	–	2 033	2 135	2 241	
Public safety			8 010	8 545	10 539	11 853	11 853	–	13 370	14 038	14 740	
Housing			1 688	1 957	1 799	2 338	2 338	–	2 938	3 085	3 239	
Health			2 026	2 167	1 986	2 242	2 242	–	2 486	2 610	2 740	
Economic and environmental services			36 428	39 936	50 748	41 634	41 741	–	50 457	52 980	55 629	
Planning and development			13 706	16 727	20 037	27 765	28 092	–	33 009	34 659	36 392	
Road transport			15 447	20 284	28 551	11 111	10 891	–	14 193	14 903	15 648	
Environmental protection			7 275	2 925	2 160	2 758	2 758	–	3 255	3 417	3 588	
Trading services			101 185	131 574	108 194	100 821	100 773	–	114 013	119 714	125 699	
Electricity			41 370	53 360	49 702	50 255	50 255	–	58 173	61 082	64 136	
Water			29 497	38 136	35 243	24 063	24 063	–	26 468	27 791	29 180	
Waste water management			16 997	21 441	14 036	13 120	13 073	–	15 200	15 960	16 758	
Waste management			13 321	18 637	9 212	13 382	13 382	–	14 172	14 881	15 625	
Other			4	–	–	–	–	–	–	–	–	
Total Expenditure - Standard			3	231 564	265 398	271 225	231 357	231 357	–	347 011	364 362	382 580
Surplus/(Deficit) for the year				2 210	154	(43 575)	10	9	–	(38 546)	(40 473)	(42 497)

References

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

EC105 Ndlambe - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard										
Municipal governance and administration		123 264	132 656	136 467	86 739	86 739	-	156 759	164 597	172 827
Executive and council		1 490	713	3 450	2 455	2 455	-	6 191	6 501	6 826
Mayor and Council		1 378	591 570	3 328	2 317	2 317	-	6 047	6 349	6 668
Municipal Manager		112	121 000	122	138	138	-	145	152	160
Budget and treasury office		49 736	1 672 680	132 934	84 170	84 170	-	150 449	157 971	165 870
Corporate services		72 036	130 271	82	114	114	-	119	125	131
Human Resources		-	0	-	-	-	-	-	-	-
Information Technology		-	10 000	4	18	18	-	19	20	21
Property Services		71 909	130 172 913	-	-	-	-	-	-	-
Other Admin		127	88 330	79	96	96	-	101	106	111
Community and public safety		5 614	8 911	4 983	8 516	8 516	-	8 942	9 389	9 858
Community and social services		588	807	301	702	702	-	737	774	813
Libraries and Archives		3	7 620	8	6	8	-	9	9	10
Museums & Art Galleries etc		-	0	-	-	-	-	-	-	-
Community halls and Facilities		74	154 351	102	116	116	-	122	128	134
Cemeteries & Crematoriums		153	207 300	192	207	207	-	217	227	239
Child Care		-	0	-	-	-	-	-	-	-
Aged Care		-	0	-	-	-	-	-	-	-
Other Community		358	438 000	-	371	371	-	390	409	430
Other Social		-	0	-	-	-	-	-	-	-
Sport and recreation		-	23 700	-	124	124	-	130	136	143
Public safety		1 969	2 772	2 402	2 537	2 537	-	2 664	2 797	2 937
Police		1 904	2 743	2 361	2 326	2 326	-	2 442	2 564	2 693
Fire		66	29	9	60	60	-	63	66	70
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	32	150	150	-	159	167	175
Other		-	-	-	-	-	-	-	-	-
Housing		1 770	3 866	883	3 612	3 612	-	3 793	3 982	4 181
Health		1 286	1 442	1 396	1 541	1 541	-	1 618	1 699	1 784
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		1 286	1 442	1 396	1 541	1 541	-	1 618	1 699	1 784
Economic and environmental services		7 478	4 254	3 833	6 915	6 915	-	7 260	7 623	8 005
Planning and development		1 933	2 108	2 147	2 563	2 563	-	2 696	2 831	2 972
Economic Development/Planning		1 019	850	821	1 374	1 374	-	1 442	1 514	1 590
Town Planning/Building enforcement		915	1 258	1 326	1 189	1 189	-	1 254	1 316	1 382
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		1 331	1 269	1 047	3 025	3 025	-	3 176	3 335	3 502
Roads		0	0	0	1 487	1 487	-	1 561	1 640	1 721
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		1 331	1 269	1 047	1 538	1 538	-	1 615	1 695	1 780
Other		-	-	-	-	-	-	-	-	-
Environmental protection		4 214	876	638	1 328	1 328	-	1 388	1 458	1 530
Pollution Control		4 151	769	300	1 264	1 264	-	1 322	1 398	1 457
Biodiversity & Landscape		63	107	38	63	63	-	66	70	73
Other		-	-	-	-	-	-	-	-	-
Trading services		97 417	119 731	82 368	129 197	129 197	-	135 504	142 279	149 393
Electricity		45 479	56 081	45 613	54 122	54 122	-	60 647	63 679	66 863
Electricity Distribution		45 479	56 081	45 613	54 122	54 122	-	60 647	63 679	66 863
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		27 876	30 210	19 646	41 070	41 070	-	35 320	37 086	38 941
Water Distribution		27 876	30 210	19 646	41 070	41 070	-	35 320	37 086	38 941
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		11 218	15 192	5 896	15 992	15 992	-	18 502	19 427	20 398
Sewerage		11 208	15 181	5 890	15 987	15 987	-	18 496	19 421	20 392
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		10	11	6	5	5	-	6	6	6
Waste management		12 844	18 247	11 213	18 013	18 013	-	21 035	22 087	23 191
Solid Waste		12 844	18 247	11 213	18 013	18 013	-	21 035	22 087	23 191
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	233 774	265 552	227 651	231 366	231 366	-	308 465	323 889	340 083
Expenditure - Standard										
Municipal governance and administration		71 213	67 241	84 187	55 763	55 738	-	145 209	152 469	160 093
Executive and council		30 218	28 342	42 718	24 030	24 030	-	43 854	46 047	48 350
Mayor and Council		27 715	25 482	39 370	20 302	20 302	-	39 995	41 995	44 094
Municipal Manager		2 504	2 861	3 347	3 728	3 728	-	3 860	4 053	4 255
Budget and treasury office		14 859	16 169	28 141	20 315	20 315	-	88 842	93 284	97 948
Corporate services		26 136	22 730	13 328	11 417	11 392	-	12 513	13 138	13 795
Human Resources		1 352	1 606	3 894	2 031	2 031	-	2 585	2 714	2 850
Information Technology		2 920	3 073	3 407	3 498	3 498	-	3 832	4 024	4 225
Property Services		17 290	13 179	1 257	507	507	-	247	259	272
Other Admin		4 574	4 872	4 771	5 382	5 357	-	5 848	6 140	6 447

Community and public safety	22 739	26 646	28 095	33 140	33 106	-	37 332	39 199	41 159	
Community and social services	9 452	12 270	12 484	15 016	14 982	-	16 506	17 331	18 197	
Libraries and Archives	1 898	2 088	1 704	2 111	2 111	-	2 039	2 141	2 246	
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-	
Community halls and Facilities	1 645	2 067	1 742	2 111	2 077	-	2 383	2 502	2 827	
Cemeteries & Crematoriums	4 463	5 520	6 520	7 119	7 119	-	8 166	8 576	9 005	
Child Care	-	-	-	-	-	-	-	-	-	
Aged Care	-	-	-	-	-	-	-	-	-	
Other Community	1 426	2 596	2 518	3 674	3 674	-	3 917	4 112	4 318	
Other Social	-	-	-	-	-	-	-	-	-	
Sport and recreation	1 563	1 707	1 287	1 691	1 691	-	2 033	2 135	2 241	
Public safety	8 010	8 545	10 539	11 853	11 853	-	13 370	14 038	14 740	
Police	4 162	3 764	4 045	6 039	6 039	-	6 433	6 755	7 093	
Fire	3 848	3 737	4 143	4 764	4 764	-	5 254	5 517	5 793	
Civil Defence	-	-	-	-	-	-	-	-	-	
Street Lighting	-	1 044	2 351	1 050	1 050	-	1 682	1 766	1 855	
Other	-	-	-	-	-	-	-	-	-	
Housing	1 688	1 957	1 799	2 338	2 338	-	2 938	3 085	3 239	
Health	2 026	2 167	1 986	2 242	2 242	-	2 486	2 610	2 740	
Clinics	-	-	-	-	-	-	-	-	-	
Ambulance	-	-	-	-	-	-	-	-	-	
Other	2 026	2 167	1 986	2 242	2 242	-	2 486	2 610	2 740	
Economic and environmental services	36 428	39 936	50 748	41 634	41 741	-	50 457	52 980	55 629	
Planning and development	13 706	16 727	20 037	27 765	28 092	-	33 009	34 659	36 392	
Economic Development/Planning	6 124	7 921	10 501	17 152	17 102	-	22 834	23 976	25 175	
Town Planning/Building enforcement	7 582	8 806	9 536	10 613	10 990	-	10 175	10 683	11 217	
Licensing & Regulation	-	-	-	-	-	-	-	-	-	
Road transport	15 447	20 284	28 551	11 111	10 891	-	14 193	14 903	15 648	
Roads	14 438	18 433	27 358	9 467	9 247	-	11 832	12 424	13 045	
Public Buses	-	-	-	-	-	-	-	-	-	
Parking Garages	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing	1 009	1 851	1 194	1 644	1 644	-	2 361	2 479	2 603	
Other	-	-	-	-	-	-	-	-	-	
Environmental protection	7 275	2 925	2 160	2 758	2 758	-	3 255	3 417	3 588	
Pollution Control	6 153	1 659	1 259	1 397	1 397	-	1 615	1 696	1 780	
Biodiversity & Landscape	1 122	1 266	901	1 361	1 361	-	1 640	1 722	1 808	
Other	-	-	-	-	-	-	-	-	-	
Trading services	101 185	131 574	108 194	100 821	100 773	-	114 013	119 714	125 699	
Electricity	41 370	53 360	49 702	50 255	50 255	-	58 173	61 082	64 136	
Electricity Distribution	41 216	53 175	49 702	49 910	49 910	-	57 711	60 596	63 626	
Electricity Generation	154	185	-	346	346	-	463	486	510	
Water	29 497	38 136	35 243	24 063	24 063	-	26 468	27 791	29 180	
Water Distribution	29 497	37 973	35 243	24 063	24 063	-	26 288	27 602	28 982	
Water Storage	-	163	-	-	-	-	180	189	198	
Waste water management	16 997	21 441	14 036	13 120	13 073	-	15 200	15 960	16 758	
Sewerage	15 396	19 488	12 091	10 300	10 252	-	11 880	12 474	13 098	
Storm Water Management	-	-	-	-	-	-	-	-	-	
Public Toilets	1 600	1 953	1 946	2 821	2 821	-	3 320	3 486	3 660	
Waste management	13 321	18 637	9 212	13 382	13 382	-	14 172	14 881	15 625	
Solid Waste	13 321	18 637	9 212	13 382	13 382	-	14 172	14 881	15 625	
Other	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	231 564	265 398	271 225	231 357	231 357	-	347 011	364 362	382 580
Surplus/(Deficit) for the year		2 210	154	(43 575)	10	9	-	(38 546)	(40 473)	(42 497)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, 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	-28 321 014	-65 335 374	-49 922 608	-25 920 234	-25 920 235	-	-27 486 003	-28 861 443	-30 304 234
check opexp balance	561	-82	-30 061	-544	-44	-	346	-409	-545

EC105 Ndlambe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote		1									
COUNCIL GENERAL			1 378	592	3 330	2 317	2 317	–	6 047	6 349	6 666
MUNICIPAL MANAGER			112	131	126	156	156	–	163	172	180
CORPORATE SERVICES			205	250	188	220	220	–	231	243	255
COMMUNITY PROTECTION SERVICES			18 865	21 246	13 446	21 588	21 588	–	24 783	26 022	27 324
COMMUNITY PROTECTION SERVICES			3 300	4 041	3 418	3 924	3 924	–	4 120	4 326	4 542
INFRASTRUCTURAL DEVELOPMENT			14 793	20 966	8 537	23 489	23 489	–	26 378	27 697	29 082
INFRASTRUCTURAL DEVELOPMENT			119	189	384	159	159	–	167	176	184
ELECTRICITY SERVICES			45 479	56 081	45 644	54 272	54 272	–	60 806	63 846	67 038
WATER SERVICES			27 876	30 210	19 646	41 070	41 070	–	35 320	37 086	38 941
FINANCIAL SERVICES			121 647	131 846	132 934	84 170	84 170	–	150 449	157 971	165 870
COUNCIL GENERAL			–	–	–	–	–	–	–	–	–
MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–
MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–
MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–
MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–
Total Revenue by Vote		2	233 774	265 552	227 653	231 366	231 366	–	308 465	323 888	340 082
Expenditure by Vote to be appropriated		1									
COUNCIL GENERAL			27 715	25 482	23 038	20 302	20 302	–	39 995	41 995	44 094
MUNICIPAL MANAGER			8 310	9 534	6 461	12 114	12 114	–	14 150	14 858	15 601
CORPORATE SERVICES			9 469	10 632	10 873	11 634	11 574	–	12 854	13 497	14 172
COMMUNITY PROTECTION SERVICES			31 262	35 036	25 239	32 799	32 799	–	36 738	38 575	40 504
COMMUNITY PROTECTION SERVICES			9 019	9 352	7 841	12 858	12 858	–	14 481	15 205	15 965
INFRASTRUCTURAL DEVELOPMENT			41 669	51 929	47 912	44 082	44 142	–	51 406	53 977	56 676
INFRASTRUCTURAL DEVELOPMENT			1 106	1 545	1 568	1 377	1 377	–	1 974	2 073	2 176
ELECTRICITY SERVICES			41 370	54 404	84 403	51 305	51 305	–	59 855	62 848	65 991
WATER SERVICES			29 497	38 136	34 991	24 063	24 063	–	26 468	27 791	29 180
FINANCIAL SERVICES			32 149	29 348	28 900	20 822	20 822	–	89 089	93 543	98 221
COUNCIL GENERAL			–	–	–	–	–	–	–	–	–
MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–
MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–
MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–
MUNICIPAL MANAGER			–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		2	231 564	265 398	271 225	231 357	231 357	–	347 011	364 362	382 580
Surplus/(Deficit) for the year		2	2 210	154	(43 573)	10	10	–	(38 546)	(40 474)	(42 497)

References

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

EC105 Ndlambe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote	1									
COUNCIL GENERAL		1 378	592	3 330	2 317	2 317	-	6 047	6 349	6 666
1.1 - OFFICE OF THE MAYOR		1 378	592	3 330	2 317	2 317		6 047	6 349	6 666
1.2 - PUBLIC PARTICIPATION UNIT		-	-	-	-	-		-	-	-

EC105 Ndlambe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

EC105 Ndlambe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
MUNICIPAL MANAGER 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	233 774	265 552	227 653	231 366	231 366	-	308 465	323 888	340 082

EC105 Ndlambe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Expenditure by Vote		1									
COUNCIL GENERAL			27 715	25 482	23 038	20 302	20 302	-	39 995	41 995	44 094
1.1 - OFFICE OF THE MAYOR			27 715	25 482	23 038	19 373	19 373		36 977	40 926	42 972
1.2 - PUBLIC PARTICIPATION UNIT			-	-	-	929	929		1 018	1 069	1 123
MUNICIPAL MANAGER			8 310	9 534	6 461	12 114	12 114	-	14 150	14 858	15 601
2.1 - OFFICE OF THE MUNICIPAL MANAGER			2 168	2 411	2 151	2 548	2 548		2 657	2 790	2 930
2.2 - COMMUNICATION			-	-	410	698	698		706	741	778
2.3 - INTERGRATED DEVELOPMENT PLANNING			499	589	516	617	617		1 098	1 153	1 211
2.4 - LOCAL AIDS COUNCIL			432	469	360	478	478		179	188	197
2.5 - INFORMATION TECHNOLOGY			2 920	3 073	1 229	3 498	3 498		3 832	4 024	4 225
2.6 - SPECIAL PROGRAMMES			222	296	322	659	659		795	835	876
2.7 - LOCAL ECONOMIC DEVELOPMENT			1 733	2 246	1 169	3 133	3 133		4 386	4 606	4 836
2.8 - INTERNAL AUDIT			336	450	284	482	482		496	521	547
CORPORATE SERVICES			9 469	10 632	10 873	11 634	11 574	-	12 854	13 497	14 172
3.1 - ADMINISTRATION			4 080	4 353	4 656	5 201	5 176		5 524	5 800	6 090
3.2 - CIVIC BUILDINGS AND GENERAL			1 645	2 067	1 742	2 111	2 076		2 383	2 502	2 627
3.3 - HUMAN RESOURCES			1 352	1 606	2 656	2 031	2 031		2 585	2 714	2 850
3.4 - LIBRARY			1 898	2 088	1 704	2 111	2 111		2 039	2 141	2 248
3.5 - CUSTOMER RELATIONS			64	67	107	88	88		136	143	150
3.6 - PUBLICITY			430	452	9	92	92		95	100	105
3.7 - REGISTRY			-	-	-	-	-		93	98	103
COMMUNITY PROTECTION SERVICES			31 262	35 036	25 239	32 799	32 799	-	36 738	38 575	40 504
4.1 - BLUE FLAG BEACHES			1 460	1 604	1 281	1 538	1 538		1 755	1 843	1 935
4.2 - ADMINISTRATION			1 426	2 596	2 518	2 742	2 742		2 790	2 930	3 076
4.3 - HEALTH ENVIRONMEMNTAL			1 594	1 698	1 606	1 764	1 764		2 307	2 422	2 543
4.4 - RESERVE MANAGEMENT			1 122	1 266	901	1 361	1 361		1 640	1 722	1 808
4.5 - MUNICIPAL BYLAW COMPLIANCE			-	-	-	522	522		694	728	765
4.6 - PARKS AND RECREATION			4 483	5 520	6 520	7 119	7 119		8 168	8 576	9 005
4.7 - PUBLIC CONV/STREET CLEANING			1 600	1 953	1 946	2 821	2 821		3 320	3 486	3 660
4.8 - REFUSE DISPOSAL			13 321	18 637	9 212	13 382	13 382		14 172	14 881	15 625
4.9 - SMALL ANIMAL POUND			103	103	6	152	152		278	291	306
4.10 - ENVIRONMENTAL COMPLIANCE			6 153	1 659	1 248	1 397	1 397		1 615	1 696	1 780
COMMUNITY PROTECTION SERVICES			9 019	9 352	7 841	12 858	12 858	-	14 481	15 205	15 965
5.1 - LICENCING			1 009	1 130	1 129	1 644	1 644		2 361	2 479	2 603
5.2 - ROAD MARKINGS			760	721	353	804	804		733	770	808
5.3 - LAW ENFORCEMENT			3 402	3 764	2 896	5 235	5 235		5 700	5 985	6 285
5.4 - DISASTER MANAGEMENT			-	-	-	410	410		433	454	477
5.5 - FIRE PROTECTION UNIT			3 848	3 737	3 462	4 764	4 764		5 254	5 517	5 793
INFRASTRUCTURAL DEVELOPMENT			41 669	51 929	47 912	44 082	44 142	-	51 406	53 977	56 676
6.1 - CONSERVANCY AND SANITATION			2 435	3 871	1 107	2 224	2 176		2 093	2 196	2 308
6.2 - GENERAL WORKS			1 051	1 342	1 095	9 260	9 210		12 420	13 041	13 693
6.3 - ROADS AND GENERAL WORKS			14 438	18 433	19 192	9 467	9 247		11 832	12 424	13 045
6.4 - SEWERAGE			12 961	15 617	10 983	8 076	8 059		9 787	10 276	10 790
6.5 - BUILDING CONTROL			1 881	2 131	1 563	2 214	2 609		1 752	1 840	1 932
6.6 - TOWN ENGINEER			4 595	5 130	5 628	4 222	4 222		4 366	4 585	4 814
6.7 - WORKSHOPS			1 740	2 553	4 885	2 496	2 496		2 988	3 138	3 295
6.8 - ESTATES			880	895	882	987	987		1 147	1 204	1 265
6.9 - PROJECT MANAGEMENT UNIT			-	-	777	2 799	2 799		2 082	2 186	2 296
6.10 - HOUSING			1 688	1 957	1 799	2 338	2 338		2 938	3 085	3 239
INFRASTRUCTURAL DEVELOPMENT			1 106	1 545	1 568	1 377	1 377	-	1 974	2 073	2 176
7.1 - TOWN PLANNING			1 106	1 545	1 568	1 377	1 377		1 974	2 073	2 176

EC105 Ndlambe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

EC105 Ndlambe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
MUNICIPAL MANAGER 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	231 564	265 398	271 225	231 357	231 357	-	347 011	364 362	382 580
Surplus/(Deficit) for the year	2	2 210	154	(43 573)	10	10	-	(38 546)	(40 474)	(42 497)

References

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

EC105 Ndlambe - Table A4 Budgeted Financial Performance (revenue and expenditure)

Council Finance - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	45 169	51 001	57 880	75 468	75 468	-	-	74 490	78 586	82 909
Property rates - penalties & collection charges		-	-		-	-			-	-	-
Service charges - electricity revenue	2	38 179	42 177	45 099	35 674	35 674	-	-	59 717	63 001	66 466
Service charges - water revenue	2	16 960	35 963	18 491	7 700	7 700	-	-	34 056	35 929	37 905
Service charges - sanitation revenue	2	5 298	5 467	5 890	15 936	15 936	-	-	18 441	19 455	20 526
Service charges - refuse revenue	2	11 089	10 673	8 242	14 572	14 572	-	-	17 772	18 749	19 780
Service charges - other		486	564	660	65	65			4 348	4 565	4 793
Rental of facilities and equipment		3 074	3 490	665	1 167	1 167			1 225	1 287	1 351
Interest earned - external investments		4 698	5 805	1 468	565	565			593	623	654
Interest earned - outstanding debtors		-	-	4 964	5 230	5 230		-	6 367	6 685	7 019
Dividends received		-	-	-	-	-			-	-	-
Fines		443	511	433	680	680			714	750	788
Licences and permits		3 380	3 190	2 609	2 299	2 299			2 414	2 535	2 661
Agency services		-	-		-	-			-	-	-
Transfers recognised - operational		61 337	56 347	67 931	66 882	68 882			75 832	79 624	83 605
Other revenue	2	43 396	50 366	13 232	2 616	2 616	-	-	11 953	11 529	11 027
Gains on disposal of PPE		265	-	67	512	512			543	571	599
Total Revenue (excluding capital transfers and contributions)		233 774	265 552	227 651	231 366	231 366	-	-	308 464	323 889	340 083
Expenditure By Type											
Employee related costs	2	71 593	80 799	84 860	91 203	91 203	-	-	106 985	112 869	119 077
Remuneration of councillors		4 717	4 974	2 888	5 377	5 377			7 476	7 850	8 243
Debt impairment	3	16 228	13 487	15 554	3 539	3 539			14 614	15 344	16 112
Depreciation & asset impairment	2	41 840	40 490	33 615	3 073	3 073	-	-	4 897	5 166	5 450
Finance charges		3 652	3 028	2 956	2 201	2 201			2 554	2 682	2 816
Bulk purchases	2	33 442	35 731	41 023	12 095	12 095	-	-	49 852	52 594	55 487
Other materials	8	8 466	11 345	4 080	10 574	10 574			16 646	17 688	18 573
Contracted services		-	-	71	11 505	11 505	-	-	12 060	12 723	13 423
Transfers and grants		-	-	-	-	-	-	-	400	-	-
Other expenditure	4, 5	51 625	75 426	86 199	91 602	91 602	-	-	131 160	137 270	143 217
Loss on disposal of PPE		-	117	-	188	188			166	174	183
Total Expenditure		231 564	265 398	271 255	231 357	231 357	-	-	347 011	364 362	382 580
Surplus/(Deficit)		2 210	154	(43 604)	9	9	-	-	(38 546)	(40 473)	(42 497)
Transfers recognised - capital		28 321	65 335	49 922	25 920	25 920			27 487	28 861	30 304
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-						-	-	-
Surplus/(Deficit) after capital transfers & contributions		30 531	65 490	6 318	25 930	25 930	-	-	(11 059)	(11 612)	(12 193)
Taxation		-	-						-	-	-
Surplus/(Deficit) after taxation		30 531	65 490	6 318	25 930	25 930	-	-	(11 059)	(11 612)	(12 193)
Attributable to minorities		-	-						-	-	-
Surplus/(Deficit) attributable to municipality		30 531	65 490	6 318	25 930	25 930	-	-	(11 059)	(11 612)	(12 193)
Share of surplus/ (deficit) of associate	7	21	26						-	-	-
Surplus/(Deficit) for the year		30 553	65 515	6 318	25 930	25 930	-	-	(11 059)	(11 612)	(12 193)

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

EC105 Ndlambe - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
COMMUNITY PROTECTION SERVICES		-	-	-	-	-	-	-	-	-	-
COMMUNITY PROTECTION SERVICES		-	-	-	-	-	-	-	-	-	-
INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-	-
WATER SERVICES		-	-	-	-	-	-	-	-	-	-
FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
COUNCIL GENERAL		-	-	-	-	-	-	-	278	15	-
MUNICIPAL MANAGER		-	30	-	-	-	-	-	326	355	-
CORPORATE SERVICES		-	-	-	-	-	-	-	50	-	-
COMMUNITY PROTECTION SERVICES		624	1 280	-	-	-	-	-	13 953	2 000	8 105
COMMUNITY PROTECTION SERVICES		-	-	-	-	-	-	-	2 447	-	-
INFRASTRUCTURAL DEVELOPMENT		25 704	30 729	-	-	-	-	-	17 494	24 043	25 259
INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	20	-	-
ELECTRICITY SERVICES		200	5 000	-	-	-	-	-	13 212	-	-
WATER SERVICES		10 289	-	-	-	-	-	-	25 442	-	-
FINANCIAL SERVICES		48	505	-	-	-	-	-	795	27	15
COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		36 865	37 544	-	-	-	-	-	74 017	26 440	33 379
Total Capital Expenditure - Vote		36 865	37 544	-	-	-	-	-	74 017	26 440	33 379
Capital Expenditure - Standard											
Governance and administration		48	505	453	1 329	-	-	-	1 397	77	15
Executive and council		-	-	67	405	-	-	-	552	15	-
Budget and treasury office		48	505	49	674	-	-	-	795	27	15
Corporate services		-	-	337	250	-	-	-	50	35	-
Community and public safety		624	450	4 164	4 473	-	-	-	7 646	2 000	8 105
Community and social services		624	450	3 830	4 213	-	-	-	3 378	2 000	8 105
Sport and recreation		-	-	-	-	-	-	-	1 800	-	-
Public safety		-	-	-	240	-	-	-	2 447	-	-
Housing		-	-	334	-	-	-	-	-	-	-
Health		-	-	-	20	-	-	-	20	-	-
Economic and environmental services		2 578	4 080	9 696	1 370	-	-	-	6 966	320	6 000
Planning and development		589	30	2 280	334	-	-	-	2 887	320	-
Road transport		1 989	4 050	7 416	1 031	-	-	-	3 339	-	6 000
Environmental protection		-	-	20	5	-	-	-	741	-	-
Trading services		33 615	32 509	27 921	24 020	-	-	-	58 008	24 043	19 259
Electricity		200	5 000	4 850	550	-	-	-	13 012	-	-
Water		10 289	-	1 052	21 000	-	-	-	24 642	-	-
Waste water management		23 126	26 529	21 344	1 095	-	-	-	12 321	24 043	19 259
Waste management		-	980	675	1 375	-	-	-	8 034	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	36 865	37 544	42 234	31 192	-	-	-	74 017	26 440	33 379
Funded by:											
National Government		24 065	31 065	30 186	25 192	-	-	-	26 150	26 070	33 379
Provincial Government		10 289	1 030	-	1 000	-	-	-	1 000	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	34 354	32 095	30 186	26 192	-	-	-	27 150	26 070	33 379
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 511	5 449	12 048	5 000	-	-	-	46 867	370	-
Total Capital Funding	7	36 865	37 544	42 234	31 192	-	-	-	74 017	26 440	33 379

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 standard 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

EC 105 Routine - Table A3 Budgeted Capital Expenditure by Vote, standard classification and funding											
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
COUNCIL GENERAL		-	-	-	-	-	-	-	278	15	-
1.1 - OFFICE OF THE MAYOR									250	-	
1.2 - PUBLIC PARTICIPATION UNIT									28	15	
MUNICIPAL MANAGER		-	30	-	-	-	-	-	326	355	-
2.1 - OFFICE OF THE MUNICIPAL MANAGER									-		
2.2 - COMMUNICATION									35		
2.3 - INTEGRATED DEVELOPMENT PLANNING									-		
2.4 - LOCAL AIDS COUNCIL									20		
2.5 - INFORMATION TECHNOLOGY									238	35	
2.6 - SPECIAL PROGRAMMES			30						12		
2.7 - LOCAL ECONOMIC DEVELOPMENT									19	320	
2.8 - INTERNAL AUDIT									-		
CORPORATE SERVICES		-	-	-	-	-	-	-	50	-	-
3.1 - ADMINISTRATION									-		
3.2 - CIVIC BUILDINGS AND GENERAL									-		
3.3 - HUMAN RESOURCES									47		
3.4 - LIBRARY									-		
3.5 - CUSTOMER RELATIONS									-		
3.6 - PUBLICITY									-		
3.7 - REGISTRY									3		
COMMUNITY PROTECTION SERVICES		624	1 280	-	-	-	-	-	13 953	2 000	8 105
4.1 - BLUE FLAG BEACHES		-	-	-					-		
4.2 - ADMINISTRATION		624	300	-					17		
4.3 - HEALTH ENVIRONMEMNTAL		-	-	-					-		
4.4 - RESERVE MANAGEMENT		-	-	-					-		
4.5 - MUNICIPAL BYLAW COMPLIANCE		-	-	-					697		
4.6 - PARKS AND RECREATION		-	-	-					4 494	2 000	8 105
4.7 - PUBLIC CONVISTREET CLEANING		-	-	-					-		
4.8 - REFUSE DISPOSAL		-	980	-					5 004		
4.9 - SMALL ANIMAL POUND		-	-	-					-		
4.10 - ENVIRONMENTAL COMPLIANCE		-	-	-					741		
COMMUNITY PROTECTION SERVICES		-	-	-	-	-	-	-	2 447	-	-
5.1 - LICENCING									-		
5.2 - ROAD MARKINGS									-		
5.3 - LAW ENFORCEMENT									500		
5.4 - DISASTER MANAGEMENT									-		
5.5 - FIRE PROTECTION UNIT									1 947		
INFRASTRUCTURAL DEVELOPMENT		25 704	30 729	-	-	-	-	-	17 494	24 043	25 259
6.1 - CONSERVANCY AND SANITATION		-	26 529						1 500		
6.2 - GENERAL WORKS		-	-						200		
6.3 - ROADS AND GENERAL WORKS		1 903	4 050						2 339		8 000
6.4 - SEWERAGE		23 126	-						10 321	24 043	19 259
6.5 - BUILDING CONTROL									805		
6.6 - TOWN ENGINEER		589	150						78		
6.7 - WORKSHOPS									1 239		
6.8 - ESTATES									13		
6.9 - PROJECT MANAGEMENT UNIT									-		
6.10 - HOUSING									-		
INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	20	-	-
7.1 - TOWN PLANNING									20		
ELECTRICITY SERVICES		200	5 000	-	-	-	-	-	13 212	-	-
8.1 - ADMINISTRATION		200	5 000						13 212		
8.2 - DISTRIBUTION HT									-		
8.3 - DISTRIBUTION LT									-		
8.4 - STREETLIGHTS									-		
8.5 - SUBSTATIONS									-		
8.6 - BULK PURCHASES									-		
WATER SERVICES		10 289	-	-	-	-	-	-	25 442	-	-
9.1 - ADMINISTRATION		10 289	-						25 312		
9.2 - DUNE SUPPLY									105		
9.3 - PURIFICATION									25		
9.4 - RESERVOIRS									-		
9.5 - RETICULATION									-		
9.6 - SAREL HAYWARD DAM									-		

FINANCIAL SERVICES	48	505	-	-	-	-	-	795	27	15
10.1 - ASSESSMENT RATES										
10.2 - STORES								39		
10.3 - EXPENDITURE								418		
10.4 - BUDGET AND TREASURY OFFICE								265		
10.5 - REVENUE/CREDIT CONTROL										
10.6 - VALUATION										
10.7 - ADMINISTRATION	46	485						12		
10.8 - SUPPLY CHAIN UNIT		20						62	27	15
COUNCIL GENERAL	-	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]										
MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]										
MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]										
MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Capital single-year expenditure sub-total	36 865	37 544	-	-	-	-	-	74 017	26 440	33 379
Total Capital Expenditure	36 865	37 544	-	-	-	-	-	74 017	26 440	33 379

EC105 Ndlambe - Table A6 Budgeted Financial Position

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS												
Current assets												
Cash			37 993	27 971	33 524	21 279		21 279		22 449	23 684	24 986
Call investment deposits	1		—	—	—	—	—	—	—	—	—	—
Consumer debtors	1		14 717	32 568	26 605	13 176	—	13 176	—	13 900	14 665	15 471
Other debtors			7 587	8 546	6 808	12 828		12 828		13 534	14 278	15 063
Current portion of long-term receivables			—	—	—	—		—		—	—	—
Inventory	2		278	994	30 847	25 564		25 564		26 970	26 454	30 018
Total current assets			60 875	70 080	97 783	72 846	—	72 846	—	76 853	81 080	85 539
Non current assets												
Long-term receivables			—	—	—							
Investments			—	—	—						—	
Investment property			36 611	36 559	36 559	36 559		36 559		38 570	40 691	42 929
Investment in Associate			—	—	—							
Property, plant and equipment	3		632 502	652 411	655 983	682 307	—	682 307	—	719 833	759 424	801 193
Agricultural												
Biological				—	—							
Intangible			94	335	335	228		228		240	253	267
Other non-current assets			102	128	126	179		179		186	199	210
Total non current assets			669 310	689 433	693 005	719 272	—	719 272	—	758 832	800 568	844 599
TOTAL ASSETS			730 184	759 513	790 788	792 118	—	792 118	—	835 685	881 648	930 138
LIABILITIES												
Current liabilities												
Bank overdraft	1				5 553							
Borrowing	4		3 171	3 371	3 371	4 251	—	4 251	—	4 485	4 732	4 992
Consumer deposits			1 667	1 636	1 636	1 635		1 635		1 725	1 820	1 920
Trade and other payables	4		60 640	54 300	78 782	70 011	—	70 011	—	73 862	77 924	101 730
Provisions			1 077	1 147	1 147	761		761		803	847	894
Total current liabilities			66 554	60 454	90 489	76 658	—	76 658	—	80 875	85 323	109 535
Non current liabilities												
Borrowing			27 201	23 673	23 673	19 777	—	19 777	—	20 865	22 013	23 224
Provisions			56 928	59 186	61 505	68 246	—	68 246	—	72 000	75 960	80 138
Total non current liabilities			84 130	82 859	85 178	88 024	—	88 024	—	92 865	97 973	103 361
TOTAL LIABILITIES			150 684	143 313	175 667	164 682	—	164 682	—	173 740	183 295	212 897
NET ASSETS	5		579 500	616 200	615 121	627 436	—	627 436	—	661 945	698 352	717 241
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			579 500	616 200	615 121	627 436		627 436		661 945	698 352	736 761
Reserves	4		—	—	—	—	—	—	—	—	—	—
Minorities' interests												
TOTAL COMMUNITY WEALTH/EQUITY	5		579 500	616 200	615 121	627 436	—	627 436	—	661 945	698 352	736 761

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

EC105 Ndlambe - Table A7 Budgeted Cash Flows

2016/17 Budgeted Cash Flows												
Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges			103 284	114 017	146 944	75 468		75 468		74 490	78 214	82 125
Service charges			—	—	—	123 584		123 584		134 334	141 050	148 103
Other revenue			8 441	11 885	5 517	—		—		16 306	17 121	17 977
Government - operating		1	61 337	56 347	57 064	68 882		68 882		75 832	79 624	83 605
Government - capital		1	28 321	65 335	51 403	25 920		25 920		27 487	28 861	30 304
Interest			4 696	5 805	6 452	3 479		3 479		6 960	7 308	7 673
Dividends			—	—	—	—		—		—	—	—
Payments												
Suppliers and employees			(156 787)	(191 894)	(208 101)	(119 017)		(119 017)		(324 380)	(341 254)	(358 317)
Finance charges			(3 652)	(3 028)	(3 417)	(2 201)		(2 201)		(2 554)	(2 682)	(2 816)
Transfers and Grants		1	—	—	—	—	—	—		(400)	(420)	(441)
NET CASH FROM/(USED) OPERATING ACTIVITIES			45 643	58 466	55 862	176 115	—	176 115	—	8 075	7 822	8 214
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			285	174	(67)	186		188		543	573	605
Decrease (increase) in non-current debtors			—	—	—	—		—		—	—	—
Decrease (increase) other non-current receivables			(1 031)	(3 400)	—	—		—		—	—	—
Decrease (increase) in non-current investments			—	—	—	—		—		—	—	—
Payments												
Capital assets			(25 648)	(61 933)	(59 499)	(40 833)		(40 833)		(74 017)	(26 440)	(33 379)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(26 394)	(65 159)	(59 566)	(40 645)	—	(40 645)	—	(73 474)	(25 867)	(32 774)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			(2 575)	—	—	—		—		—	—	—
Borrowing long term/refinancing			—	—	—	—		—		—	—	—
Increase (decrease) in consumer deposits			112	—	—	1 635		1 635		1 725	1 820	1 920
Payments												
Repayment of borrowing			(2 850)	(3 328)	(2 988)	(4 251)		(4 251)		—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES			(5 313)	(3 328)	(2 988)	(2 616)	—	(2 616)	—	1 725	1 820	1 920
NET INCREASE/ (DECREASE) IN CASH HELD			13 936	(10 021)	(6 692)	132 854	—	132 854	—	(63 674)	(16 225)	(22 641)
Cash/cash equivalents at the year begin:		2	24 056	37 992	27 971	21 279		21 279		154 133	90 459	74 234
Cash/cash equivalents at the year end:		2	37 992	27 971	21 279	154 133	—	154 133	—	90 459	74 234	51 593

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

EC105 Ndlambe - Table A8 Cash backed reserves/accumulated surplus reconciliation

Table A: Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	37 992	27 971	21 279	154 133	-	154 133	-	90 459	74 234	51 593
Other current investments > 90 days		1	0	6 692	(132 855)	-	(132 855)	-	(68 010)	(50 551)	(26 607)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		37 993	27 971	27 971	21 279	-	21 279	-	22 449	23 684	24 986
Application of cash and investments											
Unspent conditional transfers		15 576	17 543	45 320	35 933	-	35 933	-	37 909	39 994	52 212
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	28 270	7 371	(2 682)	(789)	-	31 279	-	6 320	6 667	15 755
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		43 846	24 915	42 638	35 144	-	67 212	-	44 229	46 661	67 967
Surplus(shortfall)		(5 853)	3 057	(14 667)	(13 865)	-	(45 933)	-	(21 780)	(22 978)	(42 981)
References											

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

EC105 Ndlambe - Table A9 Asset Management

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CAPITAL EXPENDITURE											
Total New Assets		1	69 794	88 025	31 398	40 833	-	-	71 750	26 440	33 379
Infrastructure - Road transport			7 561	1 000	1 308	2 966	-	-	3 339	-	6 000
Infrastructure - Electricity			-	5 000	4 500	660	-	-	13 212	-	-
Infrastructure - Water			13 179	-	232	25 295	-	-	25 442	-	-
Infrastructure - Sanitation			37 195	26 529	21 345	2 896	-	-	11 821	24 043	19 259
Infrastructure - Other			-	54 961	3 200	2 075	-	-	-	-	-
Infrastructure			57 935	87 490	30 585	33 891	-	-	53 812	24 043	25 259
Community			-	-	-	3 895	-	-	6 176	2 000	8 105
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	11 859	535	813	3 047	-	-	11 762	397	15
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets		2	28 253	37 213	43 224	-	-	-	2 267	-	-
Infrastructure - Road transport			954	1 000	1 558	-	-	-	-	-	-
Infrastructure - Electricity			-	5 000	4 850	-	-	-	-	-	-
Infrastructure - Water			241	-	233	-	-	-	-	-	-
Infrastructure - Sanitation			424	26 529	21 345	-	-	-	-	-	-
Infrastructure - Other			26 027	3 200	1 231	-	-	-	-	-	-
Infrastructure			27 646	35 729	29 217	-	-	-	-	-	-
Community			-	300	3 675	-	-	-	-	-	-
Heritage assets			-	-	42	-	-	-	1 914	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	607	535	10 290	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	353	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	649	-	-	-	-	-	-	-
Total Capital Expenditure		4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			8 515	2 000	2 866	2 966	-	-	3 339	-	6 000
Infrastructure - Electricity			-	10 000	9 350	660	-	-	13 212	-	-
Infrastructure - Water			13 420	-	465	25 295	-	-	25 442	-	-
Infrastructure - Sanitation			37 619	53 058	42 690	2 896	-	-	11 821	24 043	19 259
Infrastructure - Other			26 027	58 161	4 431	2 075	-	-	-	-	-
Infrastructure			85 581	123 219	59 802	33 891	-	-	53 812	24 043	25 259
Community			-	300	3 675	3 895	-	-	8 089	2 000	8 105
Heritage assets			-	-	42	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	12 466	1 070	11 103	3 047	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	12 116	397	15
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	649	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	98 047	125 238	74 622	40 833	-	-	74 017	26 440	33 379
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport		5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			36 611	36 559	36 559	36 559	-	36 559	38 570	40 691	42 929
Other assets			-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			94	335	335	228	-	228	240	253	267
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	36 705	36 894	36 894	36 787	-	36 787	38 810	40 945	43 197
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment		3	41 840	40 490	33 615	3 073	3 073	-	4 897	5 166	5 450
Repairs and Maintenance by Asset Class			-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6, 7	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			41 840	40 490	33 615	3 073	3 073	-	4 897	5 166	5 450
Renewal of Existing Assets as % of total capex			28.8%	29.7%	57.9%	0.0%	0.0%	0.0%	3.1%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn			67.5%	91.9%	128.6%	0.0%	0.0%	0.0%	46.3%	0.0%	0.0%
R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE			77.0%	101.0%	117.0%	0.0%	0.0%	0.0%	6.0%	0.0%	0.0%
References											

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category

EC105 Ndlambe - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling				6 977	6 977			7 326		
Piped water inside yard (but not in dwelling)				9 649	9 649			10 131		
Using public tap (at least min.service level)	2			1 866	1 866			1 959		
Other water supply (at least min.service level)	4			—	2 877			3 021		
Minimum Service Level and Above sub-total		—	—	18 492	21 369	—	—	22 437	—	—
Using public tap (< min.service level)	3			—	—			—		
Other water supply (< min.service level)	4			—	—			—		
No water supply				—	—			—		
Below Minimum Service Level sub-total		—	—	—	—	—	—	—	—	—
Total number of households	5	—	—	18 492	21 369	—	—	22 437	—	—
Sanitation/sewerage:										
Flush toilet (connected to sewerage)				6 868	6 868			7 211		
Flush toilet (with septic tank)				4 831	4 831			5 073		
Chemical toilet				337	337			354		
Pit toilet (ventilated)				1 033	1 033			1 085		
Other toilet provisions (> min.service level)				1 556	3 978			4 177		
Minimum Service Level and Above sub-total		—	—	14 625	17 047	—	—	17 899	—	—
Bucket toilet				—	—			—		
Other toilet provisions (< min.service level)				1 556	1 556			—		
No toilet provisions				570	570			—		
Below Minimum Service Level sub-total		—	—	2 126	2 126	—	—	—	—	—
Total number of households	5	—	—	16 751	19 173	—	—	17 899	—	—
Energy:										
Electricity (at least min.service level)				—	—			—		
Electricity - prepaid (min.service level)				16 550	7 941			8 338		
Minimum Service Level and Above sub-total		—	—	16 550	7 941	—	—	8 338	—	—
Electricity (< min.service level)				—	—			—		
Electricity - prepaid (< min. service level)				—	—			—		
Other energy sources				—	—			—		
Below Minimum Service Level sub-total		—	—	—	—	—	—	—	—	—
Total number of households	5	—	—	16 550	7 941	—	—	8 338	—	—
Refuse:										
Removed at least once a week				1 072	1 072			1 126		
Minimum Service Level and Above sub-total		—	—	1 072	1 072	—	—	1 126	—	—
Removed less frequently than once a week				389	389			408		
Using communal refuse dump				203	203			213		
Using own refuse dump				2 104	2 104			2 209		
Other rubbish disposal				334	559			587		
No rubbish disposal				559	324			351		
Below Minimum Service Level sub-total		—	—	3 589	3 589	—	—	3 768	—	—
Total number of households	5	—	—	4 661	4 661	—	—	4 894	—	—
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)					8 558			8 986		
Sanitation (free minimum level service)					4 337			4 554		
Electricity/other energy (50kwh per household per month)					6 344			6 661		
Refuse (removed at least once a week)					8 441			8 863		
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)					4 928			5 174		
Sanitation (free sanitation service)					6 307			6 622		
Electricity/other energy (50kwh per household per month)					2 197			2 307		
Refuse (removed once a week)					5 156			5 414		
Total cost of FBS provided (minimum social package)		—	—	—	18 587	—	—	19 517	—	—
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		—	—	—	—	—	—	—	—	—

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

EC105 Ndlambe - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

E-105 Narrative - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	45 426	51 001	73 272	81 160	81 160			101 074	106 634	112 436
less Revenue Foregone		257		15 392	5 892	5 892			26 585	28 047	29 590
Net Property Rates		45 169	51 001	57 880	75 468	75 468	-	-	74 490	78 586	82 909
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	38 179	42 177	45 099	35 674	35 674			59 717	63 001	66 466
less Revenue Foregone											
Net Service charges - electricity revenue		38 179	42 177	45 099	35 674	35 674	-	-	59 717	63 001	66 466
Service charges - water revenue											
Total Service charges - water revenue	6	16 960	35 963	18 491	7 700	7 700			34 056	35 929	37 905
less Revenue Foregone											
Net Service charges - water revenue		16 960	35 963	18 491	7 700	7 700	-	-	34 056	35 929	37 905
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		5 298	5 467	5 890	15 936	15 936			18 441	19 455	20 526
less Revenue Foregone											
Net Service charges - sanitation revenue		5 298	5 467	5 890	15 936	15 936	-	-	18 441	19 455	20 526
Service charges - refuse revenue											
Total refuse removal revenue	6	11 089	10 673	8 242	14 572	14 572			17 772	18 749	19 780
Total landfill revenue					-	-			-	-	-
less Revenue Foregone											
Net Service charges - refuse revenue		11 089	10 673	8 242	14 572	14 572	-	-	17 772	18 749	19 780
Other Revenue by source											
List other revenue by source											
Renting of services		152	170		-	-					
Rental income		8	4		-	-					
Other income		43 206	50 191	13 232	2 616	2 616			11 953	11 529	11 027
Total 'Other' Revenue	3										
	1	43 396	50 366	13 232	2 616	2 616	-	-	11 953	11 529	11 027
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	43 466	49 318	57 215	63 424	63 424			75 325	79 468	83 839
Pension and UIF Contributions		429	528	2 182	10 276	10 276			14 603	15 407	16 254
Medical Aid Contributions		4 140	5 115	6 985	7 133	7 133			4 939	5 211	5 497
Overtime		5 343	7 115	6 038	2 579	2 579			1 968	2 077	2 191
Performance Bonus		150	164		-	-					
Motor Vehicle Allowance		2 214	2 403	2 542	2 632	2 632			2 499	2 837	2 782
Cellphone Allowance				297	261	261			270	285	300
Housing Allowances		274	310	361	405	405			350	369	389
Other benefits and allowances		15 129	15 415	2 361	4 492	4 492			7 031	7 417	7 825
Payments in lieu of leave											
Long service awards		448	430		-	-					
Post-retirement benefit obligations	4										
sub-total	5	71 593	80 799	84 860	91 203	91 203	-	-	106 985	112 869	119 077
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	71 593	80 799	84 860	91 203	91 203	-	-	106 985	112 869	119 077
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		41 840	40 490	33 615	3 073	3 073			4 897	5 166	5 450
Lease amortisation					-	-			-	-	-
Capital asset impairment					-	-			-	-	-
Depreciation resulting from revaluation of PPE					-	-			-	-	-
Total Depreciation & asset impairment	10	41 840	40 490	33 615	3 073	3 073	-	-	4 897	5 166	5 450
Bulk purchases											
Electricity Bulk Purchases		26 055	28 455	31 526	4 342	4 342			39 955	42 153	44 471
Water Bulk Purchases		7 388	7 276	9 098	7 753	7 753			9 897	10 441	11 016
Total bulk purchases	1	33 442	35 731	41 023	12 095	12 095	-	-	49 852	52 594	55 487
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	400	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	400	-	-
Contracted services											
List services provided by contract											
CONSULTANT MANAGEMENT FEE					9 983	9 983			10 781	11 374	11 999
FIDELITY CASH					431	431			264	273	294
SECURITY GUARDS				71	1 091	1 091			1 015	1 071	1 130

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue k regions'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

EC105 Ndlambe - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	COUNCIL GENERAL	MUNICIPAL MANAGER	CORPORATE SERVICES	COMMUNITY PROTECTION SERVICES	COMMUNITY PROTECTION SERVICES	INFRASTRUCTURE DEVELOPMENT	INFRASTRUCTURE DEVELOPMENT	INFRASTRUCTURE DEVELOPMENT	ELECTRICITY SERVICES	WATER SERVICES	FINANCIAL SERVICES	COUNCIL GENERAL	MUNICIPAL MANAGER	MUNICIPAL MANAGER	MUNICIPAL MANAGER	Total
R thousand	1																
Revenue By Source																	
Property rates												74 490					74 490
Property rates - penalties & collection charges																	-
Service charges - electricity revenue										59 717							59 717
Service charges - water revenue											34 056						34 056
Service charges - sanitation revenue																	18 441
Service charges - refuse revenue																	17 772
Service charges - other																	4 348
Rental of facilities and equipment																	1 225
Interest earned - external investments	593																593
Interest earned - outstanding debtors	1 557																6 367
Dividends received																	-
Fines																	714
Licences and permits																	2 414
Agency services																	-
Other revenue		116	143														-
Transfers recognised - operational		3 612	-														11 953
Gains on disposal of PPE		168	21														75 832
Total Revenue (excluding capital transfers and contribution)		6 047	163	231	24 783	4 120	26 378	167	60 806	35 320	150 449	-	-	-	-	-	308 465
Expenditure By Type																	
Employee related costs		880	6 616	8 146	22 993	10 345	34 891	996	598		7 642	13 179					106 985
Remuneration of councillors		7 476															7 476
Debt impairment		14 614															14 614
Depreciation & asset impairment		52	162														4 897
Finance charges				245	895	46	1 902				150	570					2 554
Bulk purchases				34			632				1 889						4 897
Other materials		71	175	614	3 937	113	4 880	25	39 955	9 840							49 795
Contracted services		92	183	85	611	39	953	90	4 848	2 047		136					16 846
Transfers and grants		-	400	-	-	-	-	-	9 631	80		294					12 060
Other expenditure		16 777	6 603	3 716	9 410	2 303	12 180	863	3 942								400
Loss on disposal of PPE		4	11	15	27		56		34			74 901					131 218
Total Expenditure		39 995	14 150	12 854	37 873	13 346	55 494	1 974	59 853	22 381	89 089	-	-	-	-	-	166
Surplus/(Deficit)		(33 948)	(13 987)	(12 623)	(13 090)	(9 226)	(29 116)	(1 807)	952	12 939	61 360	-	-	-	-	-	(38 546)
Transfers recognised - capital																	27 487
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(33 948)	(13 987)	(12 623)	(13 090)	(9 226)	(1 629)	(1 807)	952	12 939	61 360	-	-	-	-	-	(11 059)

References
1. Departmental columns to be based on municipal organisation structure

EC105 Ndlambe - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Supporting Table 1: Supporting detail to Budgeted Financial Position											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		-	-	-							
Other current investments > 90 days		-	-	-							
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		14 717	32 568	26 605	13 176		13 176		13 900	14 665	15 471
Less: Provision for debt impairment		-	-	-							
Total Consumer debtors	2	14 717	32 568	26 605	13 176	-	13 176	-	13 900	14 665	15 471
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		632 502	652 411	655 983	682 307		682 307		719 833	759 424	801 193
Leases recognised as PPE	3	-	-	-							
Less: Accumulated depreciation		-	-	-							
otal Property, plant and equipment (PPE)	2	632 502	652 411	655 983	682 307	-	682 307	-	719 833	759 424	801 193
LIABILITIES											
urrent liabilities - Borrowing											
Short term loans (other than bank overdraft)					356		355		375	396	418
Current portion of long-term liabilities		3 171	3 371	3 371	3 896		3 896		4 110	4 336	4 575
otal Current liabilities - Borrowing		3 171	3 371	3 371	4 251	-	4 251	-	4 485	4 732	4 992
rade and other payables											
Trade and other creditors		43 350	32 820	29 526	31 279		31 279		32 999	34 814	45 450
Unspent conditional transfers		15 576	17 543	45 320	35 933		35 933		37 909	39 994	52 212
VAT		1 714	3 937	3 937	2 799		2 799		2 953	3 116	4 068
otal Trade and other payables	2	60 640	54 300	78 782	70 011	-	70 011	-	73 862	77 924	101 730
on current liabilities - Borrowing											
Borrowing	4	27 201	23 673	23 673	19 777		19 777		20 865	22 013	23 224
Finance leases (including PPP asset element)		-	-	-							
otal Non current liabilities - Borrowing		27 201	23 673	23 673	19 777	-	19 777	-	20 865	22 013	23 224
rovisions - non-current											
Retirement benefits		48 286	49 315	49 315	53 915		53 915		56 880	60 009	63 309
List other major provision items											
Provisions		8 642	9 871	12 190	14 304		14 304		15 091	15 921	16 796
Other					28		28		29	31	32
otal Provisions - non-current		56 928	59 186	61 505	68 246	-	68 246	-	72 000	75 960	80 138
ANGES IN NET ASSETS											
umulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance											
GRAP adjustments		-	-	-							
Restated balance		-	-	-	-		-		-	-	-
Surplus/(Deficit)		30 531	65 490	6 318	25 930	25 930	-		(11 059)	(11 612)	(12 193)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
umulated Surplus/(Deficit)	1	30 531	65 490	6 318	25 930	25 930	-		(11 059)	(11 612)	(12 193)
erves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Reserves	2	-	-	-	-	-	-	-	-	-	-
AL COMMUNITY WEALTH/EQUITY	2	30 531	65 490	6 318	25 930	25 930	-	-	(11 059)	(11 612)	(12 193)
al capital expenditure includes current li											

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services

EC105 Ndlambe - Supporting Table SA8 Performance indicators and benchmarks

Cape Town Municipality - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.8%	2.4%	2.2%	2.8%	1.0%	0.0%	0.0%	0.7%	0.7%	0.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.8%	3.0%	3.7%	4.0%	1.4%	0.0%	0.0%	1.1%	1.1%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-102.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	1.2	1.1	1.0	-	1.0	-	1.0	1.0	0.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	1.2	1.1	1.0	-	1.0	-	1.0	1.0	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.5	0.4	0.3	-	0.3	-	0.3	0.3	0.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		87.3%	75.8%	107.8%	133.2%	0.0%	0.0%	0.0%	100.0%	99.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		88.1%	78.2%	107.8%	133.2%	0.0%	0.0%	0.0%	100.0%	99.5%	99.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	9.7%	15.5%	14.7%	11.2%	0.0%	0.0%	0.0%	8.9%	8.9%	9.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		114.1%	117.3%	138.8%	20.3%	0.0%	20.3%	0.0%	36.5%	46.9%	88.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.6%	30.4%	37.3%	39.4%	39.4%	0.0%	0.0%	34.7%	34.8%	35.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	30.6%	35.4%	41.5%	0.0%	0.0%		37.1%	37.1%	37.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	19.5%	16.4%	16.1%	2.3%	2.3%	0.0%	0.0%	2.4%	2.4%	2.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	18.9	22.2	20.7	-	-	-	-	31.8	31.8	33.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	18.8%	27.5%	24.4%	17.3%	0.0%	0.0%	0.0%	13.1%	13.1%	13.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.0	2.0	1.4	11.4	-	(435.1)	-	4.3	3.3	2.2
References											

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

EC105 Ndlambe Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	37 992	27 971	21 279	154 133	-	154 133	-	90 459	74 234	51 593
Cash + investments at the yr end less applications - R'000	18(1)b	2	(5 853)	3 057	(14 667)	(13 865)	-	(45 933)	-	(21 780)	(22 978)	(42 981)
Cash year end/monthly employee/supplier payments	18(1)b	3	3.0	2.0	1.4	11.4	-	(435.1)	-	4.3	3.3	2.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	30 531	65 490	6 318	25 930	25 930	-	-	(11 059)	(11 612)	(12 193)
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	18.5%	(12.6%)	3.7%	(6.0%)	(106.0%)	(6.0%)	33.8%	(0.5%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	66.7%	61.9%	96.4%	123.3%	0.0%	0.0%	0.0%	97.2%	97.2%	97.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	13.8%	9.2%	11.4%	2.4%	2.4%	0.0%	0.0%	7.0%	7.0%	6.9%
Capital payments % of capital expenditure	18(1)c;19	8	69.6%	165.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	81.9%	(18.7%)	(22.2%)	(100.0%)	0.0%	(100.0%)	0.0%	5.5%	5.5%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	76.6%	99.1%	0.0%	0.0%	0.0%	0.0%	0.0%	3.1%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

EC105 Ndlambe - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Securities - National Government		5 338	5 621	5 901	6 196			6 537	6 896	7 276
Listed Corporate Bonds		61	64	103	108			114	120	127
Deposits - Bank		128	134	139	146			154	163	171
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	5 527	5 819	6 143	6 450	-	-	6 805	7 179	7 574
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:		5 527	5 819	6 143	6 450	-	-	6 805	7 179	7 574

References

References

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

EC105 Ndiambe - Supporting Table SA16 Investment particulars by maturity

Name of institution & investment ID	Ref	Period of investment		Type of investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		1	Yrs/Months												
Parent municipality															
NRB		11		Deposits - Bank (01)	No	Variable (02)	0			30 June 2015	74	-	-	-	74
INVESTEC		11		Deposits - Bank (03)	Yes	Variable (02)	4.75			30 June 2015	7 324	79	(5 012)	10 211	12 599
FNB		12		Deposits - Bank (03)	Yes	Fixed (01)	5			30 June 2015	7 806	10	-	84	-
STDBANK		12		Deposits - Bank (03)	Yes	Fixed (01)	4.3			30 June 2015	136	1	-	-	7 932
OLD MUTUAL		12		Interest Corporate Bonds (02)	Yes	Variable (02)	0			30 June 2015	135	-	(1)	-	140
Municipality sub-total											15 506		(5 013)	10 295	20 878
Entities															
Entities sub-total															
TOTAL INVESTMENTS AND INTEREST	1										15 506		(5 013)	10 295	20 878

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If variable is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

check

EC105 Ndlambe - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		51 109	58 505	62 378	66 407	-	-	75 832	79 291	82 558
Local Government Equitable Share		48 319	55 952	59 738	61 447			69 490	72 731	75 679
Finance Management		2 000	1 753	1 750	1 389			1 800	1 825	1 900
Municipal Systems Improvement		790	800	890	124			930	957	1 033
 Councillors Allowances					3 447			3 612	3 778	3 946
Provincial Government:		-	-	-	-	-	-	-	-	-
 Councillors Allowances										
District Municipality:		-	-	-	-	-	-	-	-	-
Cacadu Fire Officers										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	51 109	58 505	62 378	66 407	-	-	75 832	79 291	82 558
Capital Transfers and Grants										
National Government:		22 448	27 230	24 637	24 509	-	-	26 487	27 414	28 804
Municipal Infrastructure Grant (MIG)		22 448	27 230	24 637	24 509			26 487	27 414	28 804
 Provincial Government:		-	1 000	1 000	1 000	-	-	1 000	-	-
EPWP			1 000	1 000	1 000			1 000		
 District Municipality:		-	-	-	-	-	-	-	-	-
Cacadu Fire Officers										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	22 448	28 230	25 637	25 509	-	-	27 487	27 414	28 804
TOTAL RECEIPTS OF TRANSFERS & GRANTS		73 557	86 735	88 015	91 916	-	-	103 319	106 705	111 362

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)

EC105 Ndlambe - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		51 109	58 505	62 378	66 407	-	-	75 832	79 291	82 558
Local Government Equitable Share		48 319	55 952	59 738	61 447			69 490	72 731	75 679
Finance Management		2 000	1 753	1 750	1 389			1 800	1 825	1 900
Municipal Systems Improvement		790	800	890	124			930	957	1 033
Councillors Allowances					3 447			3 612	3 778	3 946
Provincial Government:		-	-	-	-	-	-	-	-	-
Councillors Allowances										
District Municipality:		-	-	-	-	-	-	-	-	-
Cacadu Fire Officers										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		51 109	58 505	62 378	66 407	-	-	75 832	79 291	82 558
Capital expenditure of Transfers and Grants										
National Government:		22 448	27 230	24 637	24 509	-	-	26 487	27 414	28 804
Municipal Infrastructure Grant (MIG)		22 448	27 230	24 637	24 509			26 487	27 414	28 804
0										
Provincial Government:		-	1 000	1 000	1 000	-	-	1 000	-	-
EPWP			1 000	1 000	1 000			1 000		
District Municipality:		-	-	-	-	-	-	-	-	-
Cacadu Fire Officers										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		22 448	28 230	25 637	25 509	-	-	27 487	27 414	28 804
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		73 557	86 735	88 015	91 916	-	-	103 319	106 705	111 362

References

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

EC105 Ndlambe - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			3 257	3 764	3 522			6 126	6 433	6 754
Pension and UIF Contributions			186	224	-			1 079	1 153	1 190
Medical Aid Contributions			105	132	-			157	165	173
Motor Vehicle Allowance			1 046	1 177	1 177			-	-	-
Cellphone Allowance			249	275	275			-	-	-
Housing Allowances			-	-	-			-	-	-
Other benefits and allowances			36	49	400			114	119	125
Sub Total - Councillors		-	4 881	5 721	5 378	-	-	7 476	7 850	8 243
% increase	4	-	-	17.2%	(6.0%)	(100.0%)	-	-	5.0%	5.0%
Senior Managers of the Municipality										
Basic Salaries and Wages			2 819	2 633	2 502			3 954	4 152	4 359
Pension and UIF Contributions			502	506	542			638	723	759
Medical Aid Contributions			105	150	294			142	146	150
Overtime			-	-	-			-	-	-
Performance Bonus			-	-	-			-	-	-
Motor Vehicle Allowance			869	848	502			681	715	751
Cellphone Allowance			78	81	101			66	69	72
Housing Allowances			40	47	59			21	22	23
Other benefits and allowances			62	34	719			122	128	135
Payments in lieu of leave			-	-	-			-	-	-
Long service awards			-	-	-			-	-	-
Post-retirement benefit obligations			-	50	-			-	-	-
Sub Total - Senior Managers of Municipality		-	4 542	4 349	4 780	-	-	5 674	5 958	6 255
% increase	4	-	-	(4.2%)	9.9%	(100.0%)	-	-	5.0%	5.0%
Other Municipal Staff										
Basic Salaries and Wages			50 080	44 689	61 493			71 321	74 940	78 087
Pension and UIF Contributions			8 489	8 915	10 237			13 915	14 611	15 342
Medical Aid Contributions			4 807	5 474	6 800			4 797	5 037	5 269
Overtime			3 088	3 223	3 147			1 968	2 067	2 170
Performance Bonus			-	6 463	-			-	-	-
Motor Vehicle Allowance			1 954	328	2 145			1 516	1 909	2 005
Cellphone Allowance			202	76	130			204	214	225
Housing Allowances			363	248	370			329	345	362
Other benefits and allowances			2 916	543	1 488			6 900	7 254	7 616
Payments in lieu of leave			-	-	-			-	-	-
Long service awards			-	-	-			-	-	-
Post-retirement benefit obligations			-	606	-			-	-	-
Sub Total - Other Municipal Staff		-	71 760	70 574	85 888	-	-	101 311	106 377	111 696
% increase	4	-	-	(1.7%)	21.7%	(100.0%)	-	-	5.0%	5.0%
Total Parent Municipality		-	81 183	80 644	96 046	-	-	114 462	120 185	126 194
		-	-	(0.7%)	19.1%	(100.0%)	-	-	5.0%	5.0%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
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										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	81 183	80 644	96 046	-	-	114 462	120 185	126 194
% increase	4	-	-	(0.7%)	19.1%	(100.0%)	-	-	5.0%	5.0%
TOTAL MANAGERS AND STAFF	5,7	-	76 302	74 923	90 668	-	-	106 985	112 335	117 951

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, G.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 budget for the 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

EC105 Ndlambe - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		365 856	90 232				456 088
Chief Whip			254 328	49 538				303 866
Executive Mayor			845 877	183 562				1 029 439
Deputy Executive Mayor			-	-				-
Executive Committee			1 031 851	219 902				1 251 753
Total for all other councillors			3 628 286	806 823				4 435 109
Total Councillors	8	-	6 126 198	1 350 057	-			7 476 255
Senior Managers of the Municipality	5							
Municipal Manager (MM)			950 667	214 852	200 226			1 365 745
Chief Finance Officer			716 196	182 603	210 321			1 109 120
								-
								-
								-
List of each official with packages >= senior manager								
Director of Community and Protection Services			614 001	173 980	205 000			992 981
Director of Corporate Services			674 741	159 977	158 400			993 118
Director of Infrastructure Development			998 398	214 461	-			1 212 859
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	3 954 003	945 873	773 947	-		5 673 823
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	10 080 201	2 295 930	773 947	-		13 150 078

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

EC105 Ndlambe - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2013/14			Current Year 2014/15			Budget Year 2015/16		
Number	Ref	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4							20		20
Municipal employees										
Municipal Manager and Senior Managers	5									
Other Managers	3	5	—	5	5	—	5	5		5
Professionals	7	13	13	—	17	17	—	14	13	1
Finance		64	57	7	64	54	11	42	35	7
Spatial/town planning		58	52	6	58	51	8	39	33	6
Information Technology		2	2	—	2	2	—	2	2	—
Roads		3	3	—	3	1	2	1	—	1
Electricity		1	—	1	1	—	1			
Water										
Sanitation										
Refuse										
Other										
Technicians		399	368	11	177	175	2	372	218	18
Finance		14	12	2	14	12	2	14	12	2
Spatial/town planning		—	—	—	—	—	—	3	3	—
Information Technology		—	—	—	—	—	—	1	—	1
Roads		55	55	—	61	61	—	75	75	—
Electricity		4	4	—	3	3	—	2	2	—
Water		40	40	—	32	32	—	45	45	—
Sanitation		22	22	—	15	15	—	25	25	—
Refuse		53	53	—	52	52	—	56	56	—
Other		211	182	9				151	—	15
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	481	438	23	263	246	18	453	266	51
% increase					(45.3%)	(43.8%)	(21.7%)	72.2%	8.1%	183.3%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

EC105 Ndlambe - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																
Property rates		6 704	4 469	4 469	5 959	7 449	8 194	5 959	6 704	8 194	7 449	5 214	3 724	74 490	78 586	82 909
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue		5 375	3 583	3 583	4 777	5 972	6 569	4 777	5 375	6 569	5 972	4 180	2 986	59 717	63 001	66 466
Service charges - water revenue		3 065	2 043	2 043	2 724	3 406	3 746	2 724	3 065	3 746	3 406	2	16 352	34 056	35 929	37 905
Service charges - sanitation revenue		1 660	1 106	1 106	1 475	1 844	2 029	1 475	1 660	2 029	1 844	1 291	922	18 441	19 455	20 526
Service charges - refuse revenue		1 599	1 066	1 066	1 422	1 777	1 955	1 422	1 599	1 955	1 777	1 244	889	17 772	18 749	19 780
Service charges - other		391	261	261	348	435	478	348	391	478	435	304	217	4 348	4 565	4 793
Rental of facilities and equipment		110	74	74	98	123	135	98	110	135	123	86	61	1 225	1 287	1 351
Interest earned - external investments		53	36	36	47	59	65	47	53	65	59	42	30	593	623	654
Interest earned - outstanding debtors		573	362	362	509	637	700	509	573	700	637	446	318	6 367	6 685	7 019
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines		64	43	43	57	71	79	57	64	79	71	50	36	714	750	788
Licences and permits		217	145	145	193	241	266	193	217	266	241	169	121	2 414	2 535	2 661
Agency services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers recognised - operational		6 825	4 550	4 550	6 067	7 533	8 342	6 067	6 825	8 342	7 533	5 308	3 792	75 832	79 624	83 605
Other revenue		1 076	717	717	965	1 195	1 315	965	1 076	1 315	1 195	937	597	11 953	11 529	11 027
Gains on disposal of PPE		49	33	33	43	54	60	43	49	60	54	38	27	543	571	599
Total Revenue (excluding capital transfers and contribution)		27 762	18 508	18 508	24 677	30 846	33 931	22 225	25 034	30 215	27 475	19 211	30 072	308 464	323 889	340 083
Expenditure By Type																
Employee related costs		9 629	6 419	6 419	8 559	10 698	11 768	8 559	9 629	11 768	10 698	7 489	5 350	106 985	112 869	119 077
Remuneration of councillors		673	449	449	598	746	822	598	673	822	746	523	374	7 476	7 850	8 243
Debt impairment		1 315	877	877	1 169	1 461	1 608	1 169	1 315	1 608	1 461	1 023	731	14 614	15 344	16 112
Depreciation & asset impairment		441	294	294	392	490	539	392	441	539	490	0	2 351	4 897	5 166	5 450
Finance charges		230	153	153	204	255	281	204	230	281	255	179	128	2 554	2 682	2 816
Bulk purchases		4 482	2 988	2 988	3 984	4 980	5 477	3 984	4 482	5 477	4 980	3 486	2 547	49 852	52 594	55 487
Other materials		1 516	1 011	1 011	1 348	1 685	1 853	1 348	1 516	1 853	1 685	1 179	843	16 846	17 688	18 573
Contracted services		1 085	724	724	965	1 206	1 327	965	1 085	1 327	1 206	844	603	12 060	12 723	13 423
Transfers and grants		36	24	24	32	40	44	32	36	44	40	28	20	400	—	—
Other expenditure		11 810	7 673	7 673	10 497	13 122	14 434	10 497	11 810	14 434	13 122	9 185	6 503	131 160	137 270	143 217
Loss on disposal of PPE		15	10	10	13	17	18	13	15	18	17	12	8	166	174	183
Total Expenditure		31 231	20 821	20 821	27 761	34 701	38 171	27 408	30 839	37 637	34 216	23 948	19 457	347 011	364 362	382 580
Surplus/(Deficit)		(3 469)	(2 313)	(2 313)	(3 084)	(3 855)	(4 240)	(5 183)	(5 805)	(7 422)	(6 742)	(4 737)	10 615	(38 546)	(40 473)	(42 497)
Transfers recognised - capital		2 474	1 649	1 649	2 199	2 749	3 024	2 199	2 474	3 024	2 749	1 924	1 374	27 487	28 861	30 304
Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(995)	(664)	(664)	(885)	(1 106)	(1 216)	(2 984)	(3 331)	(4 398)	(3 993)	(2 813)	11 989	(11 059)	(11 612)	(12 193)
Taxation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/(deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)		(995)	(664)	(664)	(885)	(1 106)	(1 216)	(2 984)	(3 331)	(4 398)	(3 993)	(2 813)	11 989	(11 059)	(11 612)	(12 193)
References	1															

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

EC105 Ndlambe - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote																
COUNCIL GENERAL		544	363	363	484	302	665	494	544	665	605	423	595	6 047	6 349	6 666
MUNICIPAL MANAGER		15	10	10	13	8	18	13	15	18	16	11	16	163	172	180
CORPORATE SERVICES		21	14	14	19	12	25	19	21	25	23	11	28	231	243	255
COMMUNITY PROTECTION SERVICES		2 230	1 487	1 487	1 983	1 239	2 726	1 983	2 230	2 726	2 478	1 735	2 478	24 783	26 022	27 324
COMMUNITY PROTECTION SERVICES		371	247	247	330	206	453	330	371	453	412	288	412	4 120	4 326	4 542
INFRASTRUCTURAL DEVELOPMENT		4 748	3 165	3 165	4 220	2 638	5 803	4 220	4 748	5 803	5 275	3 693	(21 099)	26 378	27 697	29 082
INFRASTRUCTURAL DEVELOPMENT		15	10	10	13	8	18	13	15	18	17	12	17	167	176	184
ELECTRICITY SERVICES		5 473	3 648	3 648	4 864	3 040	6 689	4 864	5 473	6 689	6 081	4 256	6 081	60 806	63 846	67 038
WATER SERVICES		3 179	2 119	2 119	2 826	1 766	3 885	2 826	3 179	3 885	3 532	2 472	3 532	35 320	37 086	38 941
FINANCIAL SERVICES		15 933	10 622	10 622	14 163	8 852	19 474	14 163	15 933	19 474	17 703	12 392	(8 882)	150 449	157 971	165 870
COUNCIL GENERAL																
MUNICIPAL MANAGER																
MUNICIPAL MANAGER																
MUNICIPAL MANAGER																
Total Revenue by Vote		32 528	21 685	21 685	28 914	18 071	39 757	28 924	32 528	39 757	36 142	25 295	(16 822)	308 465	323 888	340 082
Expenditure by Vote to be appropriated																
COUNCIL GENERAL		3 522	2 348	2 348	3 131	1 957	4 304	3 131	3 522	4 304	3 913	2 739	4 776	39 995	41 995	44 094
MUNICIPAL MANAGER		1 274	849	849	1 132	708	1 557	1 132	1 274	1 557	1 415	991	1 415	14 150	14 858	15 601
CORPORATE SERVICES		1 157	771	771	1 028	643	1 414	1 028	1 157	1 414	1 285	900	1 285	12 854	13 497	14 172
COMMUNITY PROTECTION SERVICES		3 306	2 204	2 204	2 939	1 837	4 041	2 939	3 306	4 041	3 674	2 572	3 674	36 738	38 575	40 504
COMMUNITY PROTECTION SERVICES		1 303	869	869	1 158	724	1 593	1 158	1 303	1 593	1 448	1 014	1 448	14 481	15 205	15 965
INFRASTRUCTURAL DEVELOPMENT		7 000	4 667	4 667	6 222	3 889	8 556	6 222	7 000	8 556	7 778	5 445	(18 596)	51 406	53 977	56 676
INFRASTRUCTURAL DEVELOPMENT		178	118	118	158	99	217	158	178	217	197	138	197	1 974	2 073	2 176
ELECTRICITY SERVICES		5 387	3 591	3 591	4 768	2 993	6 584	4 768	5 387	6 584	5 966	4 190	5 966	59 855	62 848	65 991
WATER SERVICES		2 382	1 588	1 588	2 117	1 323	2 911	2 117	2 382	2 911	2 647	1 853	2 647	26 468	27 791	29 180
FINANCIAL SERVICES		10 463	6 975	6 975	9 300	5 813	12 788	9 300	10 463	12 788	11 625	8 138	(15 538)	89 089	93 543	98 221
COUNCIL GENERAL																
MUNICIPAL MANAGER																
MUNICIPAL MANAGER																
MUNICIPAL MANAGER																
Total Expenditure by Vote																
Surplus/(Deficit) before assoc.		35 972	23 981	23 981	31 975	19 984	43 965	31 975	35 972	43 965	39 969	27 978	(12 706)	347 011	364 362	382 580
Taxation		(3 444)	(2 296)	(2 296)	(3 061)	(1 913)	(4 209)	(3 051)	(3 444)	(4 209)	(3 826)	(2 683)	(4 116)	(38 546)	(40 474)	(42 497)
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	(3 444)	(2 296)	(2 296)	(3 061)	(1 913)	(4 209)	(3 051)	(3 444)	(4 209)	(3 826)	(2 683)	(4 116)	(38 546)	(40 474)	(42 497)
References																

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

EC105 Nollambe - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Ref	Description	R thousand	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
1	Revenue - Standard																	
	Governance and administration																	
	Executive and council	16 501	11 001	11 001	14 668	1 201	20 168	14 668	16 501	20 171	18 334	12 834	(288)	156 759	164 597	172 827		
	Budget and treasury office	557	371	371	495	310	681	495	557	684	619	433	616	6 191	6 501	6 826		
	Corporate services	15 933	10 622	10 622	14 163	886	19 474	14 163	15 933	19 474	17 703	12 392	(916)	150 449	157 971	165 870		
	Community and public safety	11	7	7	10	6	13	10	11	13	12	8	12	119	125	131		
	Community and social services	805	537	537	715	447	984	715	805	984	894	626	894	8 942	9 389	9 858		
	Sport and recreation	56	44	44	59	37	81	59	66	81	74	52	74	737	774	813		
	Public safety	12	8	8	10	6	14	10	12	14	13	9	13	130	136	143		
	Housing	240	160	160	213	133	293	213	240	293	266	186	266	2 664	2 797	2 937		
	Health	341	228	228	303	190	417	303	341	417	379	265	379	3 962	4 181	4 381		
	Economic and environmental services	146	97	97	129	81	178	129	146	178	162	113	162	1 618	1 699	1 784		
	Planning and development	372	248	248	331	207	455	331	372	455	414	290	358	7 260	7 623	8 005		
	Road transport	113	75	75	100	63	136	100	113	136	125	88	156	2 696	2 831	2 972		
	Environmental protection	141	94	94	125	78	172	125	141	172	156	109	171	3 176	3 335	3 502		
	Trading services	119	79	79	106	66	145	106	119	145	132	93	199	1 388	1 458	1 530		
	Electricity	12 195	8 130	8 130	10 840	6 775	14 905	10 840	12 195	14 905	13 550	9 485	18 463	135 504	142 279	149 393		
	Water	5 458	3 638	3 638	4 852	3 032	6 671	4 852	5 458	6 671	6 065	4 245	10 977	60 647	63 679	66 863		
	Waste water management	3 179	2 119	2 119	2 825	1 766	3 885	2 825	3 179	3 885	3 532	2 472	3 532	35 320	37 086	38 941		
	Waste management	1 665	1 110	1 110	1 480	925	2 035	1 480	1 665	2 035	1 850	1 295	1 850	18 502	19 427	20 398		
	Other	1 893	1 262	1 262	1 683	1 052	2 314	1 683	1 893	2 314	2 103	1 472	2 103	21 035	22 087	23 191		
	Total Revenue - Standard		29 873	19 916	19 916	26 554	8 630	36 512	26 554	24 961	36 515	33 193	23 235	22 608	308 465	323 889	340 083	
	Expenditure - Standard																	
	Governance and administration																	
	Executive and council		12 992	8 661	8 661	11 548	11 660	15 879	11 548	12 992	15 879	14 435	10 105	10 847	145 209	152 469	160 093	
	Budget and treasury office		3 870	2 580	2 580	3 440	2 150	4 730	3 440	3 870	4 730	4 300	3 010	5 154	43 854	46 047	48 350	
	Corporate services		7 996	5 331	5 331	7 107	8 884	9 773	7 107	7 996	9 773	8 864	6 219	4 442	88 842	93 284	97 948	
	Community and public safety		1 126	751	751	1 001	626	1 376	1 001	1 126	1 376	1 251	876	1 251	12 513	13 138	13 795	
	Community and social services		3 360	2 240	2 240	2 987	2 138	4 107	2 987	3 360	4 107	3 733	2 613	3 462	37 332	39 199	41 159	
	Community and social services		1 486	990	990	1 320	825	1 816	1 320	1 486	1 816	1 651	1 155	1 651	16 506	17 331	18 197	
Sport and recreation		183	122	122	153	102	224	153	183	224	203	142	203	2 033	2 135	2 241		
Public safety		1 203	802	802	1 070	668	1 471	1 070	1 203	1 471	1 337	936	1 337	13 370	14 038	14 740		
Housing		264	176	176	235	294	323	235	264	323	294	206	294	2 938	3 085	3 239		
Health		224	149	149	199	249	273	199	224	273	249	174	124	2 486	2 610	2 740		
Economic and environmental services		4 541	3 027	3 027	4 037	5 046	5 550	4 037	4 541	5 550	5 046	3 532	2 523	50 457	52 980	55 629		
Planning and development		2 971	1 981	1 981	2 641	3 301	3 631	2 641	2 971	3 631	3 301	2 311	1 650	33 009	34 659	36 392		
Road transport		1 277	852	852	1 135	1 419	1 561	1 135	1 277	1 561	1 419	994	710	14 193	15 648	16 392		
Environmental protection		293	195	195	260	325	358	260	293	358	326	228	162	3 255	3 417	3 588		
Trading services		10 261	6 841	6 841	9 121	10 033	12 541	9 121	10 261	12 541	11 401	7 981	7 069	114 013	119 714	125 699		
Electricity		5 236	3 490	3 490	4 654	5 817	6 399	4 654	5 236	6 399	5 817	4 072	2 909	58 173	61 082	64 136		
Water		2 362	1 588	1 588	2 117	2 647	2 911	2 117	2 362	2 911	2 647	1 853	1 323	26 468	27 791	29 180		
Waste water management		1 368	912	912	1 216	152	1 672	1 216	1 368	1 672	1 520	1 064	2 128	15 200	15 960	16 758		
Waste management		1 275	650	650	1 134	1 417	1 559	1 134	1 275	1 559	1 417	992	709	14 172	14 881	15 625		
Other																		
Total Expenditure - Standard		31 154	20 769	20 769	27 693	28 877	38 077	27 693	31 154	38 077	34 616	24 231	23 901	347 011	364 362	382 580		
Surplus/(Deficit) before assoc.		(1 281)	(854)	(854)	(1 139)	(20 246)	(1 565)	(1 139)	(6 193)	(1 563)	(1 423)	(996)	(1 293)	(38 546)	(40 473)	(42 497)		
Share of surplus/ (deficit) of associate																		
Surplus/(Deficit)		(1 281)	(854)	(854)	(1 139)	(20 246)	(1 565)	(1 139)	(6 193)	(1 563)	(1 423)	(996)	(1 293)	(38 546)	(40 473)	(42 497)		
References																		

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

EC105 Ndlambe - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
1	Multi-year expenditure to be appropriated	1															
	COUNCIL GENERAL																
	MUNICIPAL MANAGER																
	CORPORATE SERVICES																
	COMMUNITY PROTECTION SERVICES																
	COMMUNITY PROTECTION SERVICES																
	INFRASTRUCTURAL DEVELOPMENT																
	INFRASTRUCTURAL DEVELOPMENT																
	ELECTRICITY SERVICES																
	WATER SERVICES																
	FINANCIAL SERVICES																
	COUNCIL GENERAL																
	MUNICIPAL MANAGER																
	MUNICIPAL MANAGER																
2	Capital multi-year expenditure sub-total	2															
	Single-year expenditure to be appropriated																
	COUNCIL GENERAL		25	17	17	22	28	31	22	25	31	28	19	14	278	15	
	MUNICIPAL MANAGER		29	20	20	26	33	36	26	29	36	33	23	16	326	355	
	CORPORATE SERVICES		5	3	3	4	5	6	4	5	6	5	4	3	50		
	COMMUNITY PROTECTION SERVICES		1 266	837	837	1 116	1 395	1 535	1 112	1 38	12	14	1	6 700	13 953	2 000	8 105
	COMMUNITY PROTECTION SERVICES		220	147	147	196	245	269	196	220	269	245	171	122	2 447		
	INFRASTRUCTURAL DEVELOPMENT		1 574	1 050	1 050	1 400	1 749	1 924	1 400	1 574	1 924	1 749	1 225	875	17 494	24 043	25 259
	INFRASTRUCTURAL DEVELOPMENT		2	1	1	2	2	2	2	2	2	2	1	1	20		
	ELECTRICITY SERVICES		1 198	793	793	1 057	1 321	1 453	1 057	1 189	1 453	1 321	925	661	13 212		
	WATER SERVICES		2 290	1 526	1 526	2 035	2 544	2 799	2 035	2 290	2 799	2 544	1 781	1 272	25 442		
	FINANCIAL SERVICES		72	48	48	64	80	87	64	72	87	80	56	40	795	27	15
	COUNCIL GENERAL																
	MUNICIPAL MANAGER																
	MUNICIPAL MANAGER																
	MUNICIPAL MANAGER																
	Capital single-year expenditure sub-total	2	6 662	4 441	4 441	5 921	7 402	8 142	4 917	5 544	6 619	6 020	4 205	9 703	74 017	26 440	33 379
	Total Capital Expenditure	2	6 662	4 441	4 441	5 921	7 402	8 142	4 917	5 544	6 619	6 020	4 205	9 703	74 017	26 440	33 379

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

EC105 Ndlambe - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Expenditure - Standard	1															
Governance and administration																
Executive and council		126	84	84	112	140	154	112	126	154	140	98	70	1 397	77	15
Budget and treasury office		50	33	33	44	55	61	44	50	61	55	39	28	552	15	—
Corporate services		72	48	48	64	80	87	64	72	87	80	56	40	795	27	15
		5	3	3	4	5	6	4	5	6	5	4	3	50	35	—
Community and public safety																
Community and social services		688	459	459	612	765	841	612	688	841	765	535	382	7 646	2 000	8 105
Sport and recreation		304	203	203	270	336	372	270	304	372	338	236	169	3 378	2 000	8 105
Public safety		162	108	108	144	180	198	144	162	198	180	126	90	1 800	—	—
Housing		220	147	147	196	245	269	196	220	269	245	171	122	2 447	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
		2	1	1	2	2	2	2	2	2	2	1	—	20	—	—
Economic and environmental services																
Planning and development		627	418	418	557	697	766	557	627	766	697	488	348	6 966	320	6 000
Road transport		260	173	173	231	289	318	231	260	318	289	202	144	2 887	320	—
Environmental protection		300	200	200	267	334	367	267	300	367	334	234	167	3 339	—	6 000
		67	44	44	59	74	82	59	67	82	74	52	37	741	—	—
Trading services																
Electricity		5 221	3 480	3 480	4 641	5 801	6 381	4 062	4 577	5 504	5 005	3 499	6 356	58 008	24 043	19 259
Water		1 171	781	781	1 041	1 301	1 431	1 041	1 171	1 431	1 301	911	651	13 012	—	—
Waste water management		2 216	1 478	1 478	1 971	2 464	2 711	1 971	2 216	2 711	2 464	1 725	1 232	24 642	—	—
Waste management		1 109	739	739	986	1 232	1 355	986	1 109	1 355	1 232	862	616	12 321	24 043	19 259
		723	482	482	643	803	884	64	80	7	8	0	3 858	8 034	—	—
Other																
Total Capital Expenditure - Standard	2	6 662	4 441	4 441	5 921	7 402	8 142	5 343	6 018	7 265	6 606	4 619	7 157	74 017	26 440	33 379
Funded by:																
National Government																
Provincial Government																
														26 150	26 070	33 379
														1 000	—	—

EC105 Ndlambe - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS												Medium Term Revenue and Expenditure Framework			
R thousand	Budget Year 2015/16											Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
	July	August	Sept.	October	November	December	January	February	March	April	May	June			
Cash Receipts By Source															
Property rates	6 704	4 469	4 469	595	7 449	8 194	5 959	6 704	8 194	7 449	5 214	9 088	74 490	82 125	
Property rates - penalties & collection charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Service charges - electricity revenue	5 375	3 583	3 583	4 777	5 972	6 569	4 777	5 375	6 569	5 972	4 180	2 986	59 717	65 536	
Service charges - water revenue	3 065	2 043	2 043	2 724	3 406	3 746	2 724	3 065	3 746	3 406	2 394	1 702	34 056	37 546	
Service charges - sanitation revenue	1 660	1 106	1 106	1 475	1 844	2 029	1 475	1 660	2 029	1 844	1 291	922	18 441	20 331	
Service charges - refuse revenue	1 599	1 066	1 066	1 422	1 777	1 955	1 422	1 599	1 955	1 777	1 244	889	17 772	19 594	
Service charges - other	391	251	251	348	435	478	348	391	478	435	304	217	4 348	4 794	
Rental of facilities and equipment	110	74	74	98	123	135	98	110	135	123	86	61	1 225	1 351	
Interest earned - external investments	53	36	36	47	59	65	47	53	65	59	42	30	593	623	
Interest earned - outstanding debtors	573	382	382	509	637	700	509	573	700	637	446	318	6 367	7 020	
Dividends received															
Fines	64	43	43	57	71	79	57	64	79	71	50	36	714	787	
Licences and permits	217	145	145	193	241	266	193	217	266	241	169	121	2 414	2 661	
Agency services															
Transfer receipts - operational	6 500	4 333	4 333	5 778	7 222	7 944	5 778	6 500	7 944	7 222	5 055	7 223	75 832	83 605	
Other revenue	1 076	717	717	956	1 195	1 315	956	1 076	1 315	1 195	837	598	11 953	13 178	
Cash Receipts by Source	27 388	18 259	18 259	18 981	30 431	33 474	24 345	27 388	33 474	30 431	21 302	24 191	307 921	339 483	
Other Cash Flows by Source															
Transfer receipts - capital	2 474	1 649	1 649	2 199	2 749	3 024	2 199	2 474	3 024	2 749	1 924	1 374	27 487	30 304	
Contributions recognised - capital & Contributed assets															
Proceeds on disposal of PPE	49	33	33	43	54	60	43	49	60	54	38	27	543	605	
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits	155	103	103	138	172	190	138	155	190	172	121	86	1 725	1 920	
Decrease (Increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	30 065	20 044	20 044	21 361	33 407	36 747	26 725	30 066	36 747	33 407	23 385	25 678	337 676	372 312	
Cash Payments by Type															
Employee related costs	9 629	6 419	6 419	8 559	10 699	11 768	8 559	9 629	11 768	10 699	7 469	5 349	106 985	117 951	
Remuneration of councillors	673	449	449	596	748	822	596	673	822	748	523	374	7 476	8 242	
Finance charges	230	153	153	204	255	281	204	230	281	255	179	128	2 554	2 816	
Bulk purchases - Electricity	3 596	2 397	2 397	3 196	3 996	4 395	3 196	3 596	4 395	3 996	2 797	1 998	39 955	44 051	
Bulk purchases - Water & Sewer	891	594	594	792	990	1 089	792	891	1 089	990	693	495	9 897	10 911	
Other materials	1 516	1 011	1 011	1 346	1 685	1 853	1 346	1 516	1 853	1 685	1 179	842	16 846	18 573	
Contracted services	1 085	724	724	965	1 206	1 327	965	1 085	1 327	1 206	844	603	12 060	13 296	
Transfers and grants - other municipalities															
Transfers and grants - other	36	24	24	32	40	44	32	36	44	40	29	20	400	441	
Other expenditure	11 804	7 870	7 870	10 493	13 116	14 428	10 493	11 804	14 428	13 116	9 181	6 558	131 160	145 293	
Cash Payments by Type	29 460	19 640	19 640	26 187	32 733	36 007	26 187	29 460	36 007	32 733	22 913	16 367	327 334	361 574	
Other Cash Flows/Payments by Type															
Capital assets	6 662	4 441	4 441	5 921	7 402	8 142	5 921	6 662	8 142	7 402	5 181	3 701	74 017	33 379	
Repayment of borrowing															
Other Cash Flows/Payments															
Total Cash Payments by Type	36 122	24 081	24 081	32 108	40 135	44 149	32 108	36 122	44 149	40 135	28 095	20 068	401 351	394 953	
NET INCREASE/(DECREASE) IN CASH HELD	(6 056)	(4 037)	(4 037)	(10 747)	(6 729)	(7 401)	(5 383)	(6 056)	(7 401)	(6 729)	(4 710)	5 611	(63 674)	(22 641)	
Cash/cash equivalents at the month/year begin:	154 133	148 077	144 040	140 003	129 256	122 528	115 126	109 743	103 688	96 286	89 558	84 848	154 133	74 234	
Cash/cash equivalents at the month/year end:	148 077	144 040	140 003	129 256	122 528	115 126	109 743	103 688	96 286	89 558	84 848	90 459	90 459	51 993	

EC105 Ndlambe - Supporting Table SA34a Capital expenditure on new assets by asset class

Table 3A: Capital expenditure on new assets by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		57 935	87 490	30 585	33 891	-	-	53 812	24 043	25 259
Infrastructure - Road transport		7 561	1 000	1 308	2 968	-	-	3 339	-	6 000
Roads, Pavements & Bridges		7 561	1 000	1 308	2 968	-	-	3 339	-	6 000
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	5 000	4 500	660	-	-	13 212	-	-
Generation		-	-	-	-	-	-	550	-	-
Transmission & Reticulation		-	5 000	4 500	660	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	12 662	-	-
Infrastructure - Water		13 179	-	232	25 295	-	-	25 442	-	-
Dams & Reservoirs		-	-	105	50	-	-	25 312	-	-
Water purification		-	-	127	25 245	-	-	25	-	-
Reticulation		13 179	-	-	-	-	-	165	-	-
Infrastructure - Sanitation		37 195	26 529	21 345	2 896	-	-	11 821	24 043	19 259
Reticulation		-	-	73	-	-	-	1 560	-	-
Sewerage purification		37 195	26 529	21 272	2 896	-	-	10 321	24 043	19 259
Infrastructure - Other		-	54 961	3 200	2 075	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	54 961	3 200	2 075	-	-	-	-	-
Community		-	-	-	3 895	-	-	6 176	2 000	8 105
Parks & gardens		-	-	-	-	-	-	1 964	-	-
Sportsfields & stadia		-	-	-	3 509	-	-	1 800	2 000	8 105
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	386	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	1 712	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics	7	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	700	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		11 859	535	813	3 047	-	-	11 762	397	15
General vehicles		-	-	-	1 270	-	-	2 180	320	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		2 775	-	-	-	-	-	-	-	-
Computers - hardware/equipment		175	515	497	410	-	-	230	35	-
Furniture and other office equipment		423	20	315	1 367	-	-	9 352	42	15
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		8 480	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	69 794	88 025	31 398	40 833	-	-	71 750	26 440	33 379
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

EC105 Ndlambe - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Supporting Table 01-04 Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		27 646	35 729	29 217	-	-	-	-	-	-
Infrastructure - Road transport		954	1 000	1 558	-	-	-	-	-	-
Roads, Pavements & Bridges		954	1 000	1 308	-	-	-	-	-	-
Storm water		-	-	250	-	-	-	-	-	-
Infrastructure - Electricity		-	5 000	4 850	-	-	-	-	-	-
Generation		-	-	350	-	-	-	-	-	-
Transmission & Reticulation		-	5 000	4 500	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		241	-	233	-	-	-	-	-	-
Dams & Reservoirs		-	-	106	-	-	-	-	-	-
Water purification		-	-	127	-	-	-	-	-	-
Reticulation		241	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		424	26 529	21 345	-	-	-	-	-	-
Reticulation		-	-	73	-	-	-	-	-	-
Sewerage purification		424	26 529	21 272	-	-	-	-	-	-
Infrastructure - Other		26 027	3 200	1 231	-	-	-	-	-	-
Waste Management		-	-	675	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	26 027	3 200	556	-	-	-	-	-	-
Community		-	300	3 675	-	-	-	1 914	-	-
Parks & gardens		-	-	3 289	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	386	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	1 914	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	300	-	-	-	-	-	-	-
Heritage assets		-	-	42	-	-	-	-	-	-
Buildings		-	-	34	-	-	-	-	-	-
Other	9	-	-	8	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		607	535	10 290	-	-	-	353	-	-
General vehicles		165	-	6 120	-	-	-	260	-	-
Specialised vehicles	10	-	-	980	-	-	-	-	-	-
Plant & equipment		162	-	-	-	-	-	-	-	-
Computers - hardware/equipment		55	515	497	-	-	-	-	-	-
Furniture and other office equipment		225	20	316	-	-	-	12	-	-
Abattoirs		-	-	-	-	-	-	81	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	2 377	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	649	-	-	-	-	-	-	-
Computers - software & programming		-	649	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing asset:	1	28 253	37 213	43 224	-	-	-	2 267	-	-
Specialised vehicles										
Refuse		-	-	980	-	-	-	-	-	-
Fire		-	-	980	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		28.8%	29.7%	57.9%	0.0%	0.0%	0.0%	3.1%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		67.5%	91.9%	128.6%	0.0%	0.0%	0.0%	46.3%	0.0%	0.0%

EC105 Ndlambe - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
Capital expenditure	1							
COUNCIL GENERAL		278	15	—				
MUNICIPAL MANAGER		326	355	—				
CORPORATE SERVICES		50	—	—				
COMMUNITY PROTECTION SERVICES		13 953	2 000	8 105				
COMMUNITY PROTECTION SERVICES		2 447	—	—				
INFRASTRUCTURAL DEVELOPMENT		17 494	24 043	25 259				
INFRASTRUCTURAL DEVELOPMENT		20	—	—				
ELECTRICITY SERVICES		13 212	—	—				
WATER SERVICES		25 442	—	—				
FINANCIAL SERVICES		795	27	15				
COUNCIL GENERAL		—	—	—				
MUNICIPAL MANAGER		—	—	—				
MUNICIPAL MANAGER		—	—	—				
MUNICIPAL MANAGER		—	—	—				
MUNICIPAL MANAGER		—	—	—				
List entity summary if applicable								
Total Capital Expenditure		74 017	26 440	33 379	—	—	—	—
Future operational costs by vote	2							
COUNCIL GENERAL								
MUNICIPAL MANAGER								
CORPORATE SERVICES								
COMMUNITY PROTECTION SERVICES								
COMMUNITY PROTECTION SERVICES								
INFRASTRUCTURAL DEVELOPMENT								
INFRASTRUCTURAL DEVELOPMENT								
ELECTRICITY SERVICES								
WATER SERVICES								
FINANCIAL SERVICES								
COUNCIL GENERAL								
MUNICIPAL MANAGER								
MUNICIPAL MANAGER								
MUNICIPAL MANAGER								
MUNICIPAL MANAGER								
List entity summary if applicable								
Total future operational costs		—	—	—	—	—	—	—
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		—	—	—	—	—	—	—
Net Financial Implications		74 017	26 440	33 379	—	—	—	—

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)