

Municipal annual budgets and MTRF & supporting tables

Version 2.8

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LIM366 Bela Bela - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
<i>Municipal governance and administration</i>		80 694	111 354	131 214	170 123	151 659	176 260	182 968	190 881	232 440
Executive and council										
Mayor and Council										
Municipal Manager										
Budget and treasury office		60 058	110 182	129 977	167 849	149 384	173 985	181 458	189 056	230 420
Corporate services		628	1 172	1 235	2 275	2 275	2 275	1 510	1 815	2 020
Human Resources		173	193	148	211	211	211			
Information Technology										
Property Services										
Other Admin		453	979	1 088	2 064	2 064	2 064	1 510	1 815	2 020
Community and public safety		16 376	39 732	9 407	22 805	24 919	22 805	28 390	30 585	32 983
Community and social services		229	258	1 685	538	653	538	390	435	500
Libraries and Archives										
Museums & Art Galleries etc										
Community halls and Facilities		229	258	269	260	394	260	390	435	500
Cemeteries & Crematoriums										
Child Care										
Aged Care				1 416	259	259	259			
Other Community										
Other Social										
Sport and recreation				7 722	22 267	24 267	22 267	28 000	30 150	32 483
Public safety		16 147	39 474							
Police										
Fire										
Civil Defence										
Street Lighting										
Other		16 147	39 474	7 722	22 267	24 267	22 267	28 000	30 150	32 483
Housing										
Health										
Clinics										
Ambulance										
Other										
Economic and environmental services		17 685	16 979	24 895	24 390	24 390	24 390	23 853	24 390	25 616
Planning and development		272	142	195	333	333	333	200	250	300
Economic Development/Planning		225	142	195	333	333	333	200	250	300
Town Planning/Building enforcement		47								
Licensing & Regulation										
Road transport		17 413	16 837	24 701	24 056	24 056	24 056	23 653	24 130	25 316
Roads		17 413	16 837	24 701	24 056	24 056	24 056	23 653	24 130	25 316
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection										
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services		110 497	123 270	124 391	158 602	164 973	158 602	223 394	237 710	240 258
Electricity		74 694	85 581	86 070	110 662	111 524	110 662	147 489	156 330	153 790
Electricity Distribution		74 694	85 581	86 070	110 662	111 524	110 662	147 489	156 330	153 790
Electricity Generation										
Water		28 807	30 116	30 555	39 330	42 830	39 330	61 042	65 600	69 688
Water Distribution		28 807	30 116	30 555	39 330	42 830	39 330	61 042	65 600	69 688
Water Storage										
Waste water management										
Sewerage										
Storm Water Management										
Public Toilets										
Waste management		6 996	7 573	7 766	8 609	10 619	8 609	14 862	15 780	16 780
Solid Waste		6 996	7 573	7 766	8 609	10 619	8 609	14 862	15 780	16 780
Other										
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Revenue - Standard	2	225 252	291 335	269 907	375 920	365 941	382 058	458 605	483 555	531 296
Expenditure - Standard										
<i>Municipal governance and administration</i>		128 340	135 428	180 419	179 223	192 903	179 223	224 521	232 126	246 646

LIM366 Bela Bela - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Revenue by Vote	1	72 379	110 182	129 977	157 849	139 384	163 985	151 458	163 066	175 420
Vote 1 - Chief Financial Officer		626	1 172	1 236	2 275	2 275	2 275	1 510	1 815	2 020
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Mayor		-	-	-	-	-	-	-	-	-
Vote 4 - Municipal Manager		272	142	195	333	333	333	200	250	300
Vote 5 - Planning and Economic Development		23 372	47 305	17 173	31 414	35 538	31 414	43 252	46 365	49 762
Vote 6 - Social and Community Services		-	-	-	-	-	-	-	-	-
Vote 7 - Speaker		128 603	132 533	141 325	184 049	188 410	184 049	262 184	272 060	303 794
Vote 8 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 9 - Balance Sheet		-	-	-	-	-	-	-	-	-
Vote 10 - Balance Sheet		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	225 252	291 335	289 907	375 920	365 941	382 056	458 605	483 556	531 296
Expenditure by Vote to be appropriated	1	90 464	87 776	105 059	97 927	102 708	97 927	161 835	169 635	179 909
Vote 1 - Chief Financial Officer		24 773	29 827	61 698	58 408	69 127	58 408	52 417	50 431	53 984
Vote 2 - Corporate Services		1 413	1 708	1 609	2 358	1 234	2 358	970	1 022	1 097
Vote 3 - Mayor		3 075	3 475	3 957	10 420	10 420	10 420	539	609	674
Vote 4 - Municipal Manager		5 190	5 180	6 899	11 111	11 339	11 111	2 632	2 772	2 872
Vote 5 - Planning and Economic Development		30 572	31 261	29 838	46 796	40 663	46 796	16 787	17 616	19 867
Vote 6 - Social and Community Services		7 168	12 642	8 096	10 110	9 415	10 110	8 760	10 429	10 982
Vote 7 - Speaker		91 812	91 444	113 665	131 096	142 242	131 096	132 263	144 254	154 485
Vote 8 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 9 - Balance Sheet		-	-	-	-	-	-	-	-	-
Vote 10 - Balance Sheet		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	254 457	263 313	330 820	368 226	387 146	368 226	376 203	396 767	423 870
Surplus/(Deficit) for the year	2	(29 215)	28 022	(40 914)	7 694	(21 205)	13 830	82 402	86 789	107 426

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

1935 Bala B's - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014			Current Year 2015			2015-17 Medium Term Revenue & Expenditure Framework		
		2014/15	2014/16	2014/15	Original Budget	Adjusted Budget	FY3 Year Forecast	Budget Year 2015/17	Budget Year 2016/18	Budget Year 2017/19
Revenue		Actual Outcome	Actual Outcome	Actual Outcome						
Revenue										
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]										
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]										
Total Revenue by Vote	2	229 252	231 233	239 907	325 925	285 111	312 058	458 826	481 558	531 228
Expenditure by Vote										
Vote 1 - Chief Financial Officer		52 442	57 774	155 659	57 927	52 728	57 927	151 835	159 835	179 941
1.1 - CFO'S OFFICE		46 226	47 720	54 655	43 261	47 493	43 261	142 645	151 218	160 471
1.2 - ACCOUNTING SERVICES UNIT		1 511	2 636	3 551	1 697	1 697	1 697	79	20	20
1.3 - EXPENDITURE MANAGEMENT		2 777	2 693	2 611	3 137	3 637	3 637	1 199	1 366	1 458
1.4 - REVENUE MANAGEMENT		113 46	25 027	4 215	41 857	7 145	41 857	1	1	1
1.5 - SUPPLY CHAIN MANAGEMENT			206	938	2 226	2 226	2 226			
Vote 2 - Corporate Services		24 771	24 827	31 611	31 424	32 127	31 424	31 427	59 431	53 611
2.1 - HO - CORPORATE SERVICES		2 854	2 831	12 854	11 071	11 251	11 071	11 071	16 027	17 387
2.2 - INFO & RECORDS MANAGEMENT		5 007	7 219	12 179	17 201	14 223	17 201	9 822	4 50	5 125
2.3 - HUMAN RESOURCES		1 602	1 456	9 566	8 136	7 50	8 136	1 565	1 830	2 043
2.4 - COUNCIL ADMIN & LEGAL SERVICES		11 249	11 231	27 663	21 774	25 147	21 774	26 113	27 774	29 421
Mayor		1 419	1 718	1 428	2 351	1 234	2 351	919	1 022	1 647
3.1 - OFFICE OF THE MAYOR		1 419	1 718	1 609	2 351	1 234	2 351	509	1 022	1 697
Vote 4 - Municipal Manager		3 625	3 825	3 157	13 031	13 028	11 423	531	619	874
4.1 - MUNICIPAL MANAGER		2 278	3 175	1 152	1 518	1 645	1 645	227	247	271
4.2 - COMMUNICATIONS		1 147	1 277	1 353	4 730	4 700	4 700	312	362	357
4.3 - INTERNAL AUDIT		1 777	1 625	1 40	3 772	3 772	3 772			
Vote 5 - Planning and Economic Development		5 129	5 113	4 113	11 111	11 339	11 111	2 672	2 772	2 872
5.1 - HO - PLANING & ECON. DEV.		639	257	1 259	1 259	1 354	1 259	522	522	552
5.2 - LED		1 227	257	74	2 534	2 534	2 534	650	720	750
5.3 - DP		1 173	1 924	2 153	2 651	2 244	2 244	900	990	900
5.4 - TOWN PLANNING		1 991	2 238	2 774	4 652	4 652	4 652	750	820	870
Vote 6 - Social and Community Services		39 872	31 211	23 825	43 725	40 893	43 725	15 717	17 611	19 817
6.1 - HO - SOC. DEV. & COMM. SERV.		7 165	1 657	30	1 852	1 852	1 852	283	313	313
6.2 - WASTE MANAGEMENT & CLEANSHED		1 075	7 540	10 049	11 821	11 920	11 821	4 707	3 600	3 930
6.3 - PROTECTION & EMERGENCY SERV.		15 440	14 224	10 890	20 441	15 041	20 441	6 212	7 033	7 444
6.4 - PARKS AND COMMUNITY FACILITIES		5 632	8 400	8 720	12 533	11 680	12 533	5 560	6 673	7 150

IM366 Bela Bela - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	Current Year 2015/16							2016/17 Medium Term Revenue & Expenditure Framework		
		2012/13	2013/14	2014/15	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Audited Outcome	Audited Outcome	Audited Outcome							
R thousand											
Revenue By Source											
Property rates	2	42 378	53 069	54 229	59 959	59 151	59 959	37 830	94 648	100 301	106 274
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	80 553	84 138	84 980	105 368	106 004	106 004	107 325	106 469	112 432	118 953
Service charges - water revenue	2	19 457	18 780	17 523	23 479	28 479	28 479	31 147	35 584	37 576	39 756
Service charges - sanitation revenue	2	6 495	6 816	6 366	10 710	9 210	9 210	17 235	11 127	11 743	12 390
Service charges - refuse revenue	2	5 668	6 030	5 469	6 975	8 975	8 975	12 349	11 265	11 896	12 566
Service charges - other		517	1 407	1 000	4 046	546	4 046	391	8 200	8 692	9 214
Rental of facilities and equipment		596	998	1 114	2 089	2 104	2 089	913	1 550	1 860	2 070
Interest earned - external investments		325	782	2 268	4 000	500	4 000	353	300	300	363
Interest earned - outstanding debtors		6 005	3 891	6 049	10 333	6 279	10 333	4 048	3 500	3 850	4 235
Dividends received		6 131	29 904	4 451	11 639	11 639	11 639	1 802	13 000	13 650	14 333
Fines		9 454	9 123	2 742	10 000	12 000	10 000	3 363	15 000	16 500	18 150
Licences and permits											
Agency services		34 903	64 022	59 666	67 877	67 877	67 877	66 092	71 118	77 760	85 092
Transfers recognised - operational	2	(3 643)	(3 460)	19 349	24 473	18 205	24 473	1 949	6 273	6 835	7 565
Other revenue											
Gains on disposal of PPE											
Total revenue (excluding capital transfers and contributions)		208 839	275 499	265 206	340 949	330 970	347 085	284 707	378 034	403 426	430 980
Expenditure By Type											
Employee related costs	2	66 555	77 128	87 909	107 833	105 962	107 833	51 851	104 758	110 052	116 655
Remuneration of councillors	3	4 077	5 801	5 568	6 269	6 269	6 269	6 061	6 708	7 177	7 680
Debt impairment	2	34 770	1 695	(18 908)	27 712	27 712	27 712	5 537	15 000	15 750	16 538
Depreciation & asset impairment	2	31 985	53 177	29 120	29 885	29 885	29 885	29 885	15 154	28 000	29 400
Finance charges	2	1 247	3 310	6 857	2 097	2 405	2 097	308	2 646	2 910	3 201
Bulk purchases	8	60 019	59 903	72 293	82 369	95 369	82 369	65 258	104 906	115 397	122 653
Other materials		5 734	10 848	12 876	22 113	20 047	22 113	7 345	28 812	34 574	38 659
Contracted services		19 155	23 975	26 940	38 586	31 529	38 586	19 377	21 222	17 440	19 539
Transfers and grants											
Other expenditure	4, 5	30 926	27 576	107 661	51 362	67 968	51 362	38 622	63 162	64 068	68 076
Loss on disposal of PPE											
Total Expenditure		254 467	263 313	330 820	368 226	387 146	368 226	209 311	376 203	396 767	423 870
Surplus/(Deficit)		(45 628)	12 186	(65 615)	(27 277)	(56 176)	(21 141)	75 396	1 831	6 659	7 110
Transfers recognised - capital		16 413	15 836	24 701	34 974	34 974	34 974	24 874	80 571	80 130	100 316
Contributions recognised - capital											
Contributed assets		(29 215)	28 022	(40 914)	7 694	(21 205)	13 830	100 269	82 402	86 789	107 426
Surplus/(Deficit) after capital transfers & contributions		(29 215)	28 022	(40 914)	7 694	(21 205)	13 830	100 269	82 402	86 789	107 426
Taxation											
Surplus/(Deficit) after taxation		(29 215)	28 022	(40 914)	7 694	(21 205)	13 830	100 269	82 402	86 789	107 426
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(29 215)	28 022	(40 914)	7 694	(21 205)	13 830	100 269	82 402	86 789	107 426
Share of surplus/(deficit) of associates											
Surplus/(Deficit) for the year	7	(29 215)	28 022	(40 914)	7 694	(21 205)	13 830	100 269	82 402	86 789	107 426

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

LIM366 Bela Bela - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	Current Year 2015/16							2016/17 Medium Term Revenue & Expenditure Framework			
		2012/13	2013/14	2014/15	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
		Audited Outcome	Audited Outcome	Audited Outcome								
R thousand	1											
Capital expenditure - Municipal Vote	2											
Multi-year expenditure appropriation												
Vote 1 - Chief Financial Officer												
1,1 - CFO'S OFFICE												
1,2 - ACCOUNTING SERVICES UNIT												
1,3 - EXPENDITURE MANAGEMENT												
1,4 - REVENUE MANAGEMENT												
1,5 - SUPPLY CHAIN MANAGEMENT												
Vote 2 - Corporate Services												
2,1 - HOD - CORPORATE SERVICES												
2,2 - INFO & RECORDS MANAGEMENT												
2,3 - HUMAN RESOURCES												
2,4 - COUNCIL ADMIN & LEGAL SERVICES												
Vote 3 - Mayor												
3,1 - OFFICE OF THE MAYOR												
Vote 4 - Municipal Manager												
4,1 - MUNICIPAL MANAGER												
4,2 - COMMUNICATIONS												
4,3 - INTERNAL AUDIT												
Vote 5 - Planning and Economic Development												
5,1 - HOD - PLANNING & ECONO. DEV.												
5,2 - LED												
5,3 - IDP												
5,4 - TOWN PLANNING												
Vote 6 - Social and Community Services					11 835	8 849	11 864	11 864	11 864	4 842	6 729	5 550
6,1 - HOD - SOC. DEV. & COMM. SERV.												
6,2 - WASTE MANAGEMENT & CLEANSING						200						
6,3 - PROTECTION & EMERGENCY SERV					11 835	8 649	11 864	11 864	11 864	4 842	6 729	5 550
6,4 - PARKS AND COMMUNITY FACILITIES												
Vote 7 - Speaker												
7,1 - OFFICE OF THE SPEAKER												
Vote 8 - Technical Services					38 137	37 664	34 672	34 672	34 672	74 600	72 195	93 500

1366 Bela Bela - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2012/13			2013/14			2014/15			Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19							
Assets																		
Current assets																		
Cash	1	3 060	30 653	12 656	16 488	16 498	16 488	16 498	5 870	38 130	70 909							
Call investment deposits	1	13 675	26 254	27 852	13 033	13 033	13 033	13 033	10 000	15 000	17 000							
Consumer debtors	1	891	7 184	3 970	1 179	1 179	1 179	3 319	49 566	52 341	55 377							
Other debtors																		
Current portion of long-term receivables	2	100	106	134	158	158	158		166	174	183							
Inventory		17 726	64 196	44 613	30 867	30 867	67 167	69 149	65 602	105 646	143 469							
Total current assets																		
Non-current assets																		
Long-term receivables					10 000	10 000	10 000		10 000	15 000	20 000							
Investments					176 953	176 953			177 000	178 000	181 000							
Investment property		173 369	175 141	176 953														
Investment in Associate		528 555	512 499	538 496	755 472	755 472	755 472	632 784	570 806	605 054	641 357							
Property, plant and equipment																		
Agricultural																		
Biological		2 087	2 130	2 064	1 934	1 934	1 934	1 934	3 000	3 100	3 200							
Intangible		6 427	10 122	1 205					1 000	1 000	1 200							
Other non-current assets																		
Total non-current assets		712 438	699 892	728 717	767 406	767 406	757 406	634 718	761 806	802 154	846 757							
Total Assets		730 164	764 088	773 330	798 273	798 273	824 573	703 867	827 407	907 800	990 226							
LIABILITIES																		
Current liabilities																		
Bank overdraft	1	512	0	0														
Borrowing	4	3 519	5 623	5 465	27 443	27 443	63 743	63 743	28 000	30 000	33 000							
Consumer deposits	4	27 575	18 089	53 876	7 000	7 000	7 000	7 000	11 000	11 550	12 128							
Trade and other payables		8 611	13 085	16 978	34 443	34 443	70 743	70 743	39 000	41 550	45 128							
Provisions		40 217	36 697	76 319														
Total current liabilities																		
Non-current liabilities																		
Borrowing		11 137	10 767	6 490	3 300	3 300	3 300	3 300	3 300	6 620	7 017							
Provisions		37 201	51 448	45 707	44 279	44 279	44 279	44 279	48 260	51 156	54 225							
Total non-current liabilities		48 338	62 216	52 197	47 579	47 579	47 579	47 579	54 880	58 173	61 663							
Total non-current liabilities		88 555	98 913	128 516	82 022	82 022	118 322	118 322	93 880	99 723	106 791							
TOTAL LIABILITIES																		
NET ASSETS	5	641 609	665 175	644 814	716 252	716 252	706 252	585 545	733 527	808 077	883 436							
COMMUNITY WEALTH/EQUITY																		
Accumulated Surplus/(Deficit)	4	641 609	665 175	644 814	716 252	716 252	706 252	585 545	733 527	808 077	883 436							
Reserves																		
TOTAL COMMUNITY WEALTH/EQUITY	5	641 609	665 175	644 814	716 252	716 252	706 252	585 545	733 527	808 077	883 436							

- References
1. To be provided in Table SA3
 2. 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

M366 Bela Bela - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	Current Year 2015/16							2016/17 Medium Term Revenue & Expenditure Framework		
		2012/13	2013/14	2014/15	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
thousand											
Cash and investments available:											
Cash/cash equivalents at the year end	1	2 548	30 653	12 656	(6 771)	(36 336)	(26 915)	(26 915)	5 870	38 130	70 909
Other current investments > 90 days	1	(0)	(0)	0	23 269	52 834	79 712	79 712	10 000	15 000	17 000
Non current assets - Investments				10 000	10 000	10 000			10 000	15 000	20 000
Cash and Investments available:		2 548	30 653	22 656	26 498	26 498	52 798	52 798	25 870	68 130	107 909
Application of cash and investments:											
Unspent conditional transfers		0	293	0			36 300	36 300			
Unspent borrowing	2										
Statutory requirements	3	12 296	(13 374)	35 306	15 172	13 571	14 724	8 998	(18 839)	(17 175)	(16 904)
Other working capital requirements											
Other provisions	4										
Long term investments committed	5										
Reserves to be backed by cash/investments		12 296	(13 081)	35 306	15 172	13 571	51 024	45 298	(18 839)	(17 175)	(16 904)
Total Application of cash and investments:		12 296	(13 081)	35 306	15 172	13 571	51 024	45 298	(18 839)	(17 175)	(16 904)
Surplus(shortfall)		(9 748)	43 734	(12 650)	11 326	12 927	1 774	7 500	44 709	85 305	124 813

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

LIM366 Bela Bela - Table A10 Consolidated basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcomes	Outcomes	Outcomes	Original Budget	Adjusted Budget	Fu1 Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets										
Water:		1 150	1 150	14 073	14 073	14 073	14 073	14 073	14 073	14 073
Piped water inside dwelling		1 150	1 150	855	855	855	855	855	855	855
Piped water inside yard (but not in dwelling)	2	1 150	1 150	3 136	3 136	3 136	3 136	3 136	3 136	3 136
Using public tap (at least min.service level)	4	1 150	1 150	-	4	4	4	4	4	4
Other water supply (at least min.service level)	4	-	-	18 054	18 054	18 054	18 054	18 054	18 054	18 054
Minimum Service Level and Above sub-total		4 600	4 600	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	13 458	11 469	11 469	11 469	9 668	8 263	6 668
Other water supply (< min.service level)	4	13 458	13 458	-	-	-	-	-	-	-
No water supply	4	-	-	13 458	11 469	11 469	11 469	9 668	8 263	6 668
Below Minimum Service Level sub-total		13 458	13 458	13 458	11 469	11 469	11 469	9 668	8 263	6 668
Total number of households	6	18 058	18 058	31 532	29 535	29 535	29 535	27 935	26 339	24 736
Sanitation/sewage:		300	300	14 928	14 928	14 928	14 928	14 928	14 928	14 928
Flush toilet (connected to sewerage)		300	300	855	855	855	855	855	855	855
Flush toilet (with septic tank)		300	300	20	24	24	-	951	931	981
Chemical toilet		300	300	692	952	952	1 011	1 334	1 304	1 304
Pit toilet (ventilated)		300	300	1 399	1 299	1 299	1 274	1 334	1 304	1 304
Other toilet provisions (> min.service level)		1 500	1 500	18 064	18 058	18 058	18 058	18 058	18 058	18 058
Minimum Service Level and Above sub-total		16 568	16 568	16 568	14 068	14 068	14 068	12 068	11 000	10 200
Bucket toilet		16 568	16 568	16 568	14 068	14 068	14 068	12 068	11 000	10 200
Other toilet provisions (< min.service level)		-	-	16 568	14 068	14 068	14 068	12 068	11 000	10 200
No toilet provisions		16 568	16 568	16 568	14 068	14 068	14 068	12 068	11 000	10 200
Below Minimum Service Level sub-total		16 568	16 568	16 568	14 068	14 068	14 068	12 068	11 000	10 200
Total number of households	5	18 058	18 058	34 632	32 135	32 135	32 135	30 135	29 068	28 268
Energy:		577	577	577	577	577	577	577	577	577
Electricity (at least min.service level)		14 556	14 556	14 556	14 556	14 556	14 556	14 556	14 556	14 556
Electricity - prepaid (min.service level)		15 133	15 133	15 133	15 133	15 133	15 133	15 133	15 133	15 133
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)		2 935	2 935	2 935	2 935	2 935	2 935	2 725	2 365	2 055
Other energy sources		2 935	2 935	2 935	2 935	2 935	2 935	2 725	2 365	2 055
Below Minimum Service Level sub-total		2 935	2 935	2 935	2 935	2 935	2 935	2 725	2 365	2 055
Total number of households	5	18 633	18 633	18 068	18 058	18 058	18 058	18 058	18 058	18 058
Refuse:		8 370	9 140	9 500	9 600	16 000	16 000	16 300	16 450	16 600
Removed at least once a week		8 370	9 140	9 500	9 600	16 000	16 000	16 300	16 450	16 600
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		2 350	2 350	2 350	2 350	2 270	2 270	2 270	2 270	2 270
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095
No rubbish disposal		3 445	3 445	3 445	3 445	3 365	3 365	3 365	3 365	3 365
Below Minimum Service Level sub-total		3 445	3 445	3 445	3 445	3 365	3 365	3 365	3 365	3 365
Total number of households	5	11 815	12 585	12 945	13 045	19 365	19 365	19 665	19 815	19 955
Households receiving Free Basic Service		3 200	4 120	4 127	4 500	4 500	4 500	4 500	4 500	4 500
Water (6 kilolitres per household per month)		3 200	4 120	4 127	4 500	4 500	4 500	4 500	4 500	4 500
Sanitation (free minimum level service)		3 200	4 120	4 127	4 500	4 500	4 500	4 500	4 500	4 500
Electricity/other energy (50kwh per household per month)		3 200	4 120	4 127	4 500	4 500	4 500	4 500	4 500	4 500
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)		2 287	2 408	2 534	2 668	2 668	2 668	2 808	3 033	3 275
Water (6 kilolitres per indigent household per month)		6 881	7 243	7 624	8 026	8 026	8 026	8 448	9 124	9 854
Sanitation (free sanitation service to indigent households)		1 132	1 192	1 254	1 320	1 320	1 320	1 390	1 501	1 621
Electricity/other energy (50kwh per indigent household per month)		2 693	3 045	3 206	3 374	3 374	3 374	3 552	3 835	4 143
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		13 193	13 838	14 619	15 388	15 388	15 388	16 199	17 494	18 893
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household		10	10	10	10	10	10	10	10	10
Property rates (R value threshold)		10	10	10	10	10	10	10	10	10
Water (kilolitres per household per month)		10	10	10	10	10	10	10	10	10
Sanitation (kilolitres per household per month)		10	10	10	10	10	10	10	10	10
Sanitation (Rand per household per month)		10	10	10	10	10	10	10	10	10
Electricity (kwh per household per month)		10	10	10	10	10	10	10	10	10
Refuse (average fires per week)		10	10	10	10	10	10	10	10	10
Revenue cost of subsidised services provided (R'000)		50	50	50	50	50	50	50	50	50
Property rates (tariff adjustment) (Impairment values per section 17 of MPRA)		28 432	19 093	25 833	24 137	31 945	24 137	23 726	32 779	36 122
Property rates exemptions, reductions and rebates and impairment values in excess of section 17 of MPRA		1 522	2 074	3 528	2 287	2 287	2 287	3 076	4 424	4 413
Water (in excess of 6 kilolitres per indigent household per month)		1 180	1 407	2 116	2 805	2 805	2 805	3 475	3 753	4 053
Sanitation (in excess of free sanitation service to indigent households)		32	17	(4)	5	5	5	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		1 264	1 501	2 254	1 588	1 588	1 588	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		32 400	24 142	31 781	30 672	43 610	35 872	36 327	40 705	44 638
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

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 three levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

1366 Bela Bela - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
thousand												
SPATIAL ANALYSIS AND ECONOMIC DEVELOPMENT				5 190	5 180	6 699	11 111	11 339	11 111	2 632	2 772	2 872
BASIC SERVICE DELIVERY	ROADS			7 109	10 182	11 071	15 148	12 925	15 148	10 817	8 622	11 377
	WATER & SANITATION			20 414	19 958	24 478	27 680	27 180	27 680	16 593	18 844	20 716
	ELECTRICITY			62 843	61 304	78 116	88 268	102 537	88 268	104 848	116 787	122 392
	WASTE REMOVAL			7 075	7 590	10 039	11 871	11 920	11 871	4 747	3 600	3 930
MUNICIPAL FINANCIAL VIABILITY				91 911	87 776	105 059	97 927	102 708	97 927	161 835	169 635	179 909
COMMUNITY AND SOCIAL SERVICES				23 497	23 671	19 799	34 925	28 743	34 925	12 040	14 016	15 937
MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT				9 957	9 447	9 109	14 482	13 699	14 482	5 823	6 983	8 093
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				11 656	17 825	13 662	22 887	21 068	22 887	10 269	12 060	12 753
Allocations to other priorities				14 816	20 380	52 589	43 926	55 427	43 926	46 595	43 448	45 697
Total Expenditure			1	254 467	263 313	330 820	368 226	387 146	368 226	376 203	396 767	423 870

References

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

M366 Bela Bela - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Chief Financial Officer										
Function 1 - Improve Financial Viability										
Sub-function 1 - Revenue Management	Percentage	55%	60%	90%	90%	90%	90%	95%	95%	95%
of collection rate	Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%
of registered households earning less than 2860										
Sub-function 2 - Expenditure Management	Percentage	70%	89%	100%	100%	100%	100%	100%	100%	100%
of creditors paid within 30 days	Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%
MIG spend on MIG grant approved projects										
Sub-function 3 - Supply Chain Management	Percentage	70%	80%	95%	95%	95%	100%	100%	100%	100%
under										
Sub-function 4 - Accounting Service	Number	16	16	16	16	16	16	16	16	16
number of budget related poses reviewed										
Sub-function 5 - Assets Management	Ratios	1:2:1	1:3:1	1:4:1	1:5:1	1:5:1	1:5:1	1:5:1	1:5:1	1:5:1
Current Liabilities)										
Sub-function 6 - (name)										
Insert measure's description										
Vote 2 - Social and Community Services										
Function 1 - Promote the welfare of the community										
Sub-function 1 - Waste Management	Number	8370	8370	8370	8370	8370	8370	8370	8370	8370
waste removal (kerbside collection once a week)										
Sub-function 2 - (name)										
Number of community facilities maintained	Number	4	4	4	4	4	4	5	5	5
Sub-function 3 - Protection and Emergency	Percentage	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
parking meters and road markings										
Sub-function 4 - Parks and Cemeteries	Number	3	3	3	3	3	3	3	3	3
Number of Cemeteries maintained	Number	5	5	5	5	5	5	9	9	9
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
Vote 3 - Technical Services										
Function 1 - Development of Infrastructure										
Sub-function 1 - Water	Percentage	70,0%	70,0%	70,0%	71,2%	71,2%	71,2%	75,0%	75,0%	75,0%
assessment										
Sub-function 2 - Sanitation	Percentage	16%	16%	16%	17%	17%	17%	50%	70%	100%
dropquity										
Sub-function 3 - Project Management	Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%
Percentage projects completed within time	Percentage	100%	100%	100%	100%	100%	100%	100%	100%	100%
Percentage projects completed within budget										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure's description										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year

LIM366 Bela Bela - Entities measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework
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LIM366 Bela Bela - Supporting Table SA8 Performance Indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating	Interest & Principal Paid / Operating Expenditure	0,6%	5,6%	0,6%	1,5%	0,6%	0,6%	0,1%	0,7%	0,7%	0,6%
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	0,6%	5,6%	0,6%	1,5%	0,6%	0,6%	0,1%	0,7%	0,7%	0,6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing / Own Revenue	0,9%	7,0%	1,3%	2,0%	0,9%	0,6%	0,1%	0,9%	0,9%	0,9%
Borrowed funding of own capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	22,0%	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	0,4	1,7	0,6	0,9	0,9	0,9	1,0	1,7	2,5	3,2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,4	1,7	(0,5)	(1,5)	(1,5)	(0,2)	(0,2)	(0,3)	0,8	1,6
Liquidity Ratio	Monetary Assets/Current Liabilities	0,1	0,8	0,2	0,5	0,5	0,7	0,7	0,4	1,3	1,9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		105,9%	98,7%	76,1%	87,5%	100,0%	93,4%	93,1%	95,0%	90,0%
Annual Debtors Collection Rate (Cash receipts % of payar & other revenue)	Total Outstanding Debtors to Annual Revenue	105,3%	98,0%	74,5%	87,5%	100,0%	93,4%	93,1%	95,0%	90,0%	90,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	7,0%	12,1%	12,0%	4,2%	4,3%	4,1%	5,7%	13,1%	13,0%	12,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	17,1%	53,3%	60,0%	60,0%	60,0%	60,0%	85,0%	90,0%	90,0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 15/30/60/90 days)	90,0%	100,0%	95,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Creditors to Cash and Investments	% of Creditors Paid Within Terms (within 15/30/60/90 days)	1061,6%	43,1%	470,2%	-405,3%	-75,5%	-102,0%	-102,0%	477,0%	78,7%	46,5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	17815367	11036148	83460,03	17811654	17811654	17811654	17811654	17277304	16759335	16256216
	Total Cost of Losses (Rand '000)	10 691	6 694	22 635	22 170	22 170	22 170	22 170	21 505	20 660	20 234
	% Volume (units purchased and generated less units sold)/units purchased and generated	20%	13%	21%	18%	16%	16%	16%	16%	16%	16%
Water Distribution Losses (2)	Total Volume Losses (kl)	792	492	741	662	662	662	662	662	592	473
	Total Cost of Losses (Rand '000)	1308749	1184277	3808328,92	3404664,04	3404664,04	3404664,04	3404664,04	3042380	2720334,72	2430339,64
	% Volume (units purchased and generated less units sold)/units purchased and generated	23%	26%	25%	22%	22%	22%	22%	18%	17%	15%
Employee costs	Employee costs/(Total Revenue - capital revenue)	31,9%	28,0%	33,1%	31,6%	32,0%	31,1%	18,1%	27,7%	27,3%	27,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33,6%	30,1%	36,0%	33,6%	33,9%	32,9%		29,5%	23,1%	28,8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2,7%	3,9%	4,9%	6,5%	6,1%	6,4%		7,9%	8,6%	9,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15,9%	20,5%	13,6%	9,4%	9,8%	9,2%	5,4%	8,1%	8,0%	7,9%
IDP regulation financial viability indicators											
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		10,8	51,2	12,8	40,3	40,3	40,3	57,6	73,4	70,8
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	9,4%	19,5%	18,6%	6,7%	6,6%	6,5%	7,9%	18,4%	18,4%	18,4%
III. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,2	2,1	0,7	(0,3)	(1,4)	(1,1)	(1,9)	0,2	1,5	2

References

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

1366 Bela Bela Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Leading measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	2 543	30 653	12 656	(6 771)	(36 336)	(26 915)	(26 915)	5 870	38 130	70 909
Cash + investments at the yr end less applications - R'000	18(1)b	2	(9 743)	43 734	(12 650)	11 326	12 927	1 774	7 500	44 769	85 305	124 813
Cash year end/monthly employeesupplier payments	18(1)b	3	0,2	2,1	0,7	(0,9)	(1,1)	(1,1)	(1,9)	0,2	1,5	2,6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(29 215)	28 022	(40 914)	7 694	(21 205)	13 830	100 269	82 432	86 789	107 426
Service charge rev % change - macro CPX target exclusive	18(1)a(2)	5	N.A.	3,8%	(6,4%)	18,2%	(5,1%)	(4,0%)	(10,8%)	19,9%	(0,3%)	(0,2%)
Cash receipts % of Ratespayer & Other revenue	18(1)a(2)	6	101,3%	79,5%	76,6%	86,3%	97,6%	89,5%	112,8%	94,5%	90,1%	90,1%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	22,4%	0,9%	(11,2%)	13,2%	13,0%	12,6%	2,7%	5,6%	5,6%	5,5%
Capital payments % of capital expenditure	18(1)a(2)	8	35,7%	125,0%	93,6%	100,0%	101,2%	101,2%	101,2%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl.transfers)	18(1)c	9	0,0%	0,0%	22,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislative gazetted allocations	18(1)a	10								100,0%	100,0%	100,0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	129,6%	(4,8%)	(55,3%)	0,0%	0,0%	15,1%	249,8%	5,6%	5,8%
Long term receivables % change - inc/(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	1,1%	2,1%	2,4%	2,9%	2,7%	2,9%	4,7%	5,2%	5,7%	6,0%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	22,4%	0,0%	0,0%

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

LJM366 Bela Bela - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resid.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(c) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2015/16																	
Valuation:																	
No. of properties		6 682	41	155	2 614	6	57	24									
No. of sectional title property values		1 182		270													
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		1 432		452	3 999	313	99	15									
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)		1 743		452	3 999	313	99	15									
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:		1 432		452	3 999	313	99	15									
Total value used for rating (Rm)																	
Total land value (Rm)																	
Total value of improvements (Rm)																	
Total market value (Rm)																	
Ratios:																	
Average rate		0,010560	0,013300	0,013300	0,010600	0,013300	0,013300	0,002800	0,010600	0,010600	0,010600	0,010600	0,010600	0,010600	0,010600	0,010600	0,013300
Rate revenue budget (R'000)		40 264	6 007	34 534	34 534	4 168	4 168										
Rate revenue expected to collect (R'000)		28 151	6 907	20 946	20 946	4 168	4 168										
Expected cash collection rate (%)		85,0%	85,0%	85,0%	85,0%	85,0%	85,0%										
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		653															
Rebates, exemptions - pensioners (R'000)		802															
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)		9 527															
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

Ratios:
 1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
 2. Includes value of additional reductions is 'free' value greater than MPRA minimum.
 3. Average rate - cents in the Rand. Eg 10,26 cents in the Rand is 0,1026, expressed to 6 decimal places maximum
 4. Includes arrears collections
 5. In favour of the rate-payer
 6. Provide relevant information for historical comparisons.

M366 Bela Bela - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % Incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:	1										
Property rates		525,17	650,00	550,88	558,85				591,82	624,96	659,96
Electricity: Basic levy		306,92	328,40	264,50	296,77				314,28	331,88	350,46
Electricity: Consumption		345,32	1 127,31	1 208,32	1 342,68				1 421,90	1 501,52	1 585,61
Water: Basic levy											
Water: Consumption		243,30	274,80	318,90	350,70				371,39	392,19	414,15
Sanitation		103,05	108,82	114,70	98,72				104,54	110,40	116,58
Refuse removal		94,11	99,38	104,75	110,82				117,36	123,93	130,87
Other											
sub-total		1 617,87	2 588,71	2 562,05	2 758,54	-	-	5,9%	2 921,29	3 084,89	3 257,64
VAT on Services											
Total large household bill:		1 617,87	2 588,71	2 562,05	2 758,54	-	-	5,9%	2 921,29	3 084,89	3 257,64
% Increase/decrease			60,0%	(1,0%)	7,7%	(100,0%)	-	-	-	5,6%	5,6%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:	2										
Property rates		371,33	450,00	381,38	357,75				378,66	400,07	422,48
Electricity: Basic levy		306,92	328,40	264,50	296,77				314,28	331,88	350,46
Electricity: Consumption		282,90	459,70	491,07	538,15				569,80	601,82	635,52
Water: Basic levy											
Water: Consumption		202,75	229,00	265,75	292,25				309,49	326,82	345,13
Sanitation		103,05	108,82	114,70	98,72				104,54	110,40	116,58
Refuse removal		94,11	99,38	104,75	110,82				117,36	123,93	130,87
Other											
sub-total		1 361,06	1 675,30	1 622,15	1 694,46	-	-	5,9%	1 794,43	1 894,92	2 001,04
VAT on Services											
Total small household bill:		1 361,06	1 675,30	1 622,15	1 694,46	-	-	5,9%	1 794,43	1 894,92	2 001,04
% Increase/decrease			23,1%	(3,2%)	4,5%	(100,0%)	-	-	-	5,6%	5,6%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:	3										
Property rates											
Electricity: Basic levy									400,00	422,40	447,74
Electricity: Consumption		266,55	285,21	303,19	327,36						
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
sub-total		266,55	285,21	303,19	327,36	-	-	22,2%	400,00	422,40	447,74
VAT on Services											
Total small household bill:		266,55	285,21	303,19	327,36	-	-	22,2%	400,00	422,40	447,74
% Increase/decrease			7,0%	6,3%	8,0%	(100,0%)	-	-	-	5,6%	6,0%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

M366 Bela Bela - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Randa)	Commission Recipient	Expiry date of Investment
Name of institution & Investment ID	1	Yrs/Months							
Government municipality									
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References
 1. Total amounts must reconcile to all items in Table SA15 for the Current Year (30 June)
 2. List items in expiry date order

IM366 Bela Bela - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:										
Operating Transfers and Grants										
National Government:		34 248	63 369	57 866	67 041	67 041	67 041	71 118	77 760	85 092
Local Government Equitable Share		30 818	59 949	54 332	63 428	63 428	63 428	68 411	76 060	83 392
Finance Management		1 600	1 550	1 600	1 600	1 600	1 600	1 625	1 700	1 700
Municipal Systems Improvement		800	890	934	930	930	930	-	-	-
EPWP Incentive		1 130	1 000	1 000	1 083	1 083	1 083	1 082	-	-
Other transfers/grants (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:										
Other transfers/grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality:										
Received from District (Fire)		482	440	529	625	625	625	-	-	-
Other grant providers:		173	193	148	211	211	211	-	-	-
SETA GRANT		173	193	148	211	211	211	-	-	-
Total Operating Transfers and Grants	5	34 903	64 022	58 544	67 877	67 877	67 877	71 118	77 760	85 092
Capital Transfers and Grants										
National Government:		10 324	16 413	15 836	34 571	34 571	34 571	80 571	80 130	100 316
MIG		10 324	16 413	15 836	22 571	22 571	22 571	22 571	24 130	25 316
INEP		-	-	-	2 000	2 000	2 000	30 000	26 000	55 000
MWIG		-	-	-	10 000	10 000	10 000	28 000	30 000	20 000
Other capital transfers/grants (insert desc)		-	-	-	-	-	-	-	-	-
Provincial Government:										
Other capital transfers/grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality:										
Received from District (Fire)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
SETA GRANT		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	10 324	16 413	15 836	34 571	34 571	34 571	80 571	80 130	100 316
TOTAL RECEIPTS OF TRANSFERS & GRANTS		45 227	80 435	74 380	102 448	102 448	102 448	151 689	157 890	185 408

References

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

M366 Bela Bela - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue										
Total operating transfers and grants - CTBM	2									
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue										
Total capital transfers and grants - CTBM	2									
TOTAL TRANSFERS AND GRANTS REVENUE										
TOTAL TRANSFERS AND GRANTS - CTBM										

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

LU366 Beta Beta - Supporting Table SA22 Summary councilor and staff benefits

Summary of Employee and Councilor Compensation	Ref	Current Year 2015/16						2015/17 Medium Term Finance & Expenditure Framework		
		2012/13	2013/14	2014/15	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/17	Budget Year 2017/18	Budget Year 2018/19
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Expenses plus Other)	1							3,654	3,653	4,229
Basic Salaries and Wages		83						725	842	509
Pension and UFP Contributions								409	435	469
Medical Aid Contributions								1,519	1,553	1,251
Motor Vehicle Allowance								315	413	412
Calphora Allowance								292	258	278
Housing Allowance								72	77	82
Other benefits and allowances		3,919	5,101	5,669	6,223	6,269	6,269	6,718	7,170	7,619
Sub Total - Councillors	4	4,002	5,101	5,669	6,223	6,269	6,269	6,718	7,170	7,619
% Increase			25%	25%	51%	(0.5%)	0.5%	7.0%	7.0%	7.6%
Senior Managers of the Municipality	2							61,074	63,744	67,859
Basic Salaries and Wages		57,123	63,155	69,538	72,297	65,837	69,655	61,074	63,744	67,859
Pension and UFP Contributions		150	1,648	12,877	12,632	13,979	14,334	15,247	16,162	17,132
Medical Aid Contributions		839	1,928	4,915	5,192	5,459	6,733	6,977	6,442	6,628
Overtime		3,991	4,622	5,157	6,467	5,755	6,142	6,551	6,932	7,315
Performance Bonus		61	2,164	3,157	6,165	6,165	6,161	6,531	6,922	7,335
Motor Vehicle Allowance	3	2,819	3,255	5,923	6,645	6,645	6,645	5,994	6,343	6,724
Calphora Allowance	3		8,126	783	832	251	934	881	834	929
Housing Allowance	3		715	158	312	312	312	331	351	372
Other benefits and allowances	3									
Payments in lieu of leave	3		1,233	1,652	1,743	1,823	2,004	2,124	2,292	2,387
Long service awards		1,023	453	1,025	452	452	452			
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality	4	65,655	77,128	89,433	107,833	105,562	107,833	104,755	109,452	116,656
% Increase			15.9%	15.0%	23.0%	(1.7%)	1.8%	(2.5%)	5.1%	6.0%
Other Municipal Staff										
Basic Salaries and Wages										
Pension and UFP Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Calphora Allowance	3									
Housing Allowance	3									
Other benefits and allowances	3									
Payments in lieu of leave	3									
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff	4									
% Increase										
Total Paid Municipality		79,632	92,933	95,403	114,132	112,231	114,132	115,469	119,230	124,335
% Increase			17.0%	15.0%	19.6%	(1.6%)	1.7%	(2.3%)	3.2%	5.1%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UFP Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Calphora Allowance	3									
Housing Allowance	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities	4									
% Increase										
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UFP Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Calphora Allowance	3									
Housing Allowance	3									
Other benefits and allowances	3									
Payments in lieu of leave	3									
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities	4									
% Increase										
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UFP Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Calphora Allowance	3									
Housing Allowance	3									
Other benefits and allowances	3									
Payments in lieu of leave	3									
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities	4									
% Increase										
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		79,632	92,933	95,403	114,132	112,231	114,132	115,469	119,230	124,335
% Increase	4		17.0%	15.0%	19.6%	(1.6%)	1.7%	(2.3%)	3.2%	5.1%
TOTAL MANAGERS AND STAFF	5,7	65,555	77,121	89,433	107,833	105,952	107,833	104,755	109,052	116,656

Footnotes

1. Include leave and advances where applicable if any reportable amounts and phase compliance with a PE of MFMA achieved
2. 217 of the Systems Act
3. In kind benefits (e.g. provision of fully equipped motor vehicles) are not included in the total (RUB) value to the municipality, as part of the relevant allowance
4. BFA, CB, DC, ECF, FCF, GD, HD, ID
5. Must appear in the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employee contributions to the RFAA
7. Correct as at 30 June

Column Definitions

A, B and C. Audited actuals 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 amended by council resolution in terms of section 28 of the MFMA

F. An estimate of final actual amounts (for 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

LIM366 Bela Bela - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
		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)	4	17		17	17		17	17		17
Board Members of municipal entities	5									
Municipal employees	3	6		3	6		3	6		4
Municipal Manager and Senior Managers	7	21	17	4	24	21	1	27	22	
Other Managers		57	51	6	72	48	-	101	60	-
Professionals		22	17	5	23	18		31	18	
Finance		13	13		12	8		13	9	
Spatial/town planning								1		
Information Technology										
Roads								1	1	
Electricity										
Water										
Sanitation										
Refuse		22	21	1	37	22		55	32	
Other		28	28	1	32	22		38	24	2
Technicians					2	1				
Finance										
Spatial/town planning		1	1	1	1			2	1	
Information Technology		1	1		2	1		2	1	
Roads		17	17		18	16		26	18	
Electricity		4	4		4	2		3	2	
Water		5	5		3	2		3	2	
Sanitation										
Refuse					2			2		2
Other		55	44	11	73	46	2	50	37	
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		77	66		84	69		86	70	
Elementary Occupations		163	142	1	178	166		205	178	
TOTAL PERSONNEL NUMBERS	9	424	348	43	486	372	23	530	391	23
% Increase					14,6%	6,9%	(46,55%)	9,1%	5,1%	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and assigned 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. Exclude municipal entity employees in Consolidated Statements
6. Exclude 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

LIM366 Bela Bela - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

R thousand	Ref	Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote			55 501	4 006	3 872	23 597	37 943	3 935	4 078	4 012	29 039	4 978	4 076	151 458	163 066	175 420	
Vote 1 - Chief Financial Officer			106	105	105	103	105	111	105	107	106	106	108	1 510	1 815	2 020	
Vote 2 - Corporate Services																	
Vote 3 - Mayor																	
Vote 4 - Municipal Manager																	
Vote 5 - Planning and Economic Development			17	17	17	17	17	17	17	17	17	17	17	200	250	300	
Vote 6 - Social and Community Services			3 112	3 888	3 662	3 625	3 977	3 184	3 412	3 110	3 757	3 847	3 843	43 252	46 365	49 762	
Vote 7 - Speaker			48 825	24 067	22 023	18 226	16 749	14 697	14 889	15 400	15 070	15 969	262 184	272 060	303 794		
Vote 8 - Technical Services																	
Vote 9 - Balance Sheet																	
Vote 10 - Balance Sheet																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Total Revenue by Vote			107 561	32 083	29 679	45 568	66 904	23 996	22 308	22 134	48 318	24 017	24 014	458 605	483 556	531 296	
Expenditure by Vote to be appropriated.																	
Vote 1 - Chief Financial Officer			24 960	5 920	7 625	6 255	5 598	18 764	7 952	6 684	22 684	20 694	18 664	181 835	169 635	179 909	
Vote 2 - Corporate Services			4 566	4 744	4 612	4 606	4 288	4 592	4 114	4 250	4 150	4 845	4 545	52 417	50 431	53 984	
Vote 3 - Mayor			103	99	100	101	101	99	104	102	99	101	103	970	1 022	1 097	
Vote 4 - Municipal Manager			78	77	80	80	78	76	81	76	77	71	71	539	609	674	
Vote 5 - Planning and Economic Development			228	225	224	215	229	218	225	212	226	230	221	2 532	2 772	2 872	
Vote 6 - Social and Community Services			1 252	1 454	1 592	1 587	1 945	1 315	1 532	1 562	1 562	1 582	1 582	15 787	17 616	19 867	
Vote 7 - Speaker			530	573	573	553	631	1 869	453	958	1 058	1 001	1 968	8 760	10 429	10 982	
Vote 8 - Technical Services			11 650	8 669	14 532	10 957	11 069	12 023	13 044	10 274	12 274	11 274	10 274	132 263	144 254	154 485	
Vote 9 - Balance Sheet																	
Vote 10 - Balance Sheet																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Total Expenditure by Vote			43 958	21 782	26 347	24 354	23 880	38 957	27 596	24 138	42 150	39 788	36 438	376 203	396 767	423 870	
Surplus/(Deficit) before assoc.			63 603	10 301	3 332	21 214	43 024	(14 962)	(5 287)	(2 004)	6 168	(15 770)	(12 424)	82 402	86 789	107 426	
Taxation																	
Attributable to minorities																	
Share of surplus/ (deficit) of associate																	
Surplus/(Deficit)	1		63 963	10 301	3 332	21 214	43 024	(14 962)	(5 287)	(2 004)	6 168	(15 770)	(12 424)	82 402	86 789	107 426	

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

LIM366 Bela Bela - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source	4 954	4 945	4 433	5 980	6 721	6 140	7 177	8 165	8 214	8 252	7 260	17 773	89 915	30 271	95 547
Property rates	9 122	9 657	8 435	7 395	7 761	7 497	7 397	6 973	6 397	6 345	7 345	17 773	101 145	101 189	107 057
Property rates - penalties & collection charges	906	1 580	2 469	2 118	2 304	3 504	3 070	4 406	2 306	2 104	2 506	5 530	33 804	33 619	35 780
Service charges - electricity revenue	897	802	922	697	697	697	697	924	924	924	924	2 871	10 570	10 569	11 151
Service charges - water revenue	528	607	698	803	924	924	924	88	88	88	88	1 600	10 702	10 702	11 329
Service charges - refuse revenue	99	80	79	98	99	51	68	60	60	60	78	6 848	7 790	7 823	8 292
Service charges - other	99	104	109	115	120	126	133	139	148	154	161	144	3 500	3 500	2 970
Rental of facilities and equipment	20	21	23	24	24	32	27	30	30	32	32	7	3 300	3 300	3 653
Interest earned - external investments	258	273	290	307	326	345	368	388	411	441	102	192	3 850	3 850	4 285
Interest earned - outstanding debtors	597	600	630	661	695	729	766	804	844	883	921	4 855	13 000	13 550	14 333
Dividends received	1 002	1 092	1 190	1 298	1 414	1 542	1 680	1 832	1 022	1 174	982	831	15 000	16 500	18 150
Licences and permits	30 547	1 297	468	484	595	506	577	403	15 215	553	466	3 241	71 118	77 760	85 092
Agency services	454	468	574	484	595	506	577	403	15 215	553	466	591	6 273	6 635	7 565
Transfer receipts - operational	49 283	21 532	19 252	19 552	41 507	22 659	22 844	25 400	35 838	21 363	21 484	62 957	364 670	375 162	401 063
Other revenue	43 376	8 602	8 645	8 890	8 934	8 979	9 024	9 069	9 114	9 160	9 205	5 977	104 758	110 052	116 695
Cash Receipts by Source	43 376	405	429	455	462	511	542	574	609	645	684	989	6 708	7 177	7 680
Other Cash Flows by Source	258	258	258	289	273	278	202	100	102	104	106	439	2 646	2 910	3 201
Transfer receipts - capital	8 112	8 115	8 139	8 163	8 188	8 213	8 237	8 262	8 287	8 312	8 337	10 982	97 348	107 082	113 507
Contributions recognised - capital & Contributed assets	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Proceeds on disposal of PPE	1 250	1 643	1 643	1 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	(3 454)	21 222	17 440	19 539
Short term loans	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Borrowing long term/financing	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Increase (decrease) in consumer deposits	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Increase (decrease) in non-current debtors	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Decrease (increase) other non-current receivables	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Decrease (increase) in non-current investments	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Total Cash Receipts by Source	92 659	21 532	19 252	19 552	61 958	22 659	22 844	25 400	52 451	21 363	21 484	75 007	456 162	469 140	517 173
Cash Payments by Type	8 758	8 602	8 645	8 890	8 934	8 979	9 024	9 069	9 114	9 160	9 205	5 977	104 758	110 052	116 695
Employee related costs	382	405	429	455	462	511	542	574	609	645	684	989	6 708	7 177	7 680
Remuneration of councillors	258	258	258	289	273	278	202	100	102	104	106	439	2 646	2 910	3 201
Finance charges	8 112	8 115	8 139	8 163	8 188	8 213	8 237	8 262	8 287	8 312	8 337	10 982	97 348	107 082	113 507
Bulk purchases - Electricity	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Bulk purchases - Water & Sewer	1 250	1 643	1 643	1 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	(3 454)	21 222	17 440	19 539
Other materials	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Contracted services	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Transfers and grants - other municipalities	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Transfers and grants - other	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Other expenditure	2 452	2 453	2 455	2 458	2 457	2 458	2 460	2 461	2 462	2 463	2 465	2 770	29 812	34 574	38 659
Cash Payments by Type	21 207	21 675	21 774	21 875	22 978	23 082	23 407	23 109	21 719	21 984	22 291	88 993	333 203	351 617	376 462
Other Cash Flows/ Payments by Type	21 207	21 675	21 774	21 875	22 978	23 082	23 407	23 109	21 719	21 984	22 291	88 993	333 203	351 617	376 462
Capital assets	21 207	21 675	21 774	21 875	22 978	23 082	23 407	23 109	21 719	21 984	22 291	88 993	333 203	351 617	376 462
Repayment of borrowing	71 452	(143)	(2 523)	(2 323)	38 981	(424)	(263)	2 281	30 732	(632)	(807)	67 367	203 712	203 712	243 643
Other Cash Flows/ Payments	12 856	84 108	83 966	81 444	79 121	118 102	117 678	117 416	118 707	150 200	149 808	149 001	216 368	216 368	419 155
Total Cash Payments by Type	84 109	83 966	81 444	79 121	118 102	117 678	117 416	117 416	118 707	150 440	149 808	216 368	419 155	419 155	657 798
NET INCREASE/DECREASE IN CASH HELD	71 452	(143)	(2 523)	(2 323)	38 981	(424)	(263)	2 281	30 732	(632)	(807)	67 367	203 712	203 712	243 643
Carriethrough equivalents at the monthly year begin:	84 109	83 966	81 444	79 121	118 102	117 678	117 416	117 416	118 707	150 440	149 808	216 368	419 155	419 155	657 798
Carriethrough equivalents at the monthly year end:	84 109	83 966	81 444	79 121	118 102	117 678	117 416	117 416	118 707	150 440	149 808	216 368	419 155	419 155	657 798

1. Note that this section of Table SA 30 is collaboratively not linked to Table A4 because limiting differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTRF it is now directly linked to A7.

LIM366 Bela Bela - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Big Time Strategic Sourcing (@consulting)	Yrs	3	IT	30/10/2016	16 468
Crosscheck	Yrs	3	Infrastructural Assets management	13/11/2016	2 459
Daybreak Properties	Yrs	3	Municipal data enrichment	31/03/2018	1 505
Bertobiba	Yrs	3	Landfills management	30/11/2017	4 585
Bertobiba	Yrs	3	Voice Communication System	31/03/2018	10 914
Bertobiba	Yrs	3	Time Attendance and Access Control System	30/09/2018	14 805
E-Evaluation	Yrs	4	Valuation Roll	30/06/2016	1 029
Nashua	Yrs	3	Photocopy machines	30/11/2017	1 851

References

1. Total agreement period from commencement until end
2. Annual value

LIM366 Bela Bela - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Added Outcome	Added Outcome	Added Outcome	Original Budget	Adjusted Budget	FY1 Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on renewal of existing assets by Asset Class/Subclass										
Infrastructure		-	-	-	-	-	-	5 810	-	-
Infrastructure - Road transport		-	-	-	-	-	-	5 810	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	5 810	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Refou/son		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Refou/son		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Refou/son		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas	3	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	12 323	-	-
Parks & gardens		-	-	-	-	-	-	12 323	-	-
Sportsfields & clubs		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Cinemas		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Casinos		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Fleet & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Absolons		-	-	-	-	-	-	-	-	-
Marks		-	-	-	-	-	-	-	-	-
Civil Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (List sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	18 113	-	-

LJM355 Bela Bela - Supporting Table SA34e Consolidated repairs and maintenance by asset class

Description	Ref	2013/14			2014/15			2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year 2016/16	Budget Year 2017/17			
Repairs and maintenance expenditure by Asset Class/Sub-Class													
Infrastructure			(195)	12 150	16 450	16 450	16 450	25 950	25 950	28 850			
Infrastructure - Road transport		(1 440)	(2 569)	3 625	6 700	6 700	6 700	9 520	8 220	7 920			
Roads, Pavements & Bridges		(1 440)	(2 569)	3 625	6 700	6 700	6 700	9 520	8 220	7 920			
Storm water													
Infrastructure - Electricity		1 414	1 625	5 814	5 925	5 925	5 925	7 220	9 400	11 600			
Generation													
Transmission & Retention		1 414	1 625	5 814	5 925	5 925	5 925	7 220	9 400	11 600			
Street Lighting													
Infrastructure - Water			1 632	2 555	3 600	3 600	3 600	7 000	8 000	9 000			
Dams & Reservoirs													
Water purification			1 632	2 555	3 600	3 600	3 600	7 000	8 000	9 000			
Retention													
Infrastructure - Sanitation								1 500					
Retention								1 500					
Sanitation purification								350	350	350			
Infrastructure - Other		30	72	55	55	55	55	350	350	350			
Waste Management		30	72	55	55	55	55	350	350	350			
Transportation													
Gas													
Other													
Community			120	2 833	4 100	4 100	4 100	5 150	6 200	7 250			
Parks & gardens			120	2 833	4 100	4 100	4 100	5 150	6 200	7 250			
Sportsfields & clubs													
Swimming pools													
Community halls													
Libraries													
Recreational facilities													
Fire, safety & emergency													
Security and parking													
Buses													
Offices													
Museums & Art Galleries													
Consulates													
Social rental housing													
Other													
Movable assets													
Buildings													
Other													
Investment properties													
Housing development													
Other													
Other assets		5 734	10 845	(2 144)	1 554	(612)	1 554	(1 315)	2 394	2 523			
General vehicles													
Specialised vehicles													
Plant & equipment								1 600	1 600	1 600			
Computers - hardware/equipment								510	420	400			
Furniture and other office equipment													
Abattoirs													
Markets													
Civic Land and Buildings													
Other Buildings													
Other Land													
Surplus Assets - (Investment or Inventory)		5 734	10 845	(2 144)	1 554	(612)	1 554	(2 820)	564	1 123			
Other													
Agricultural assets													
Land sub-class													
Biological assets													
Land sub-class													
Intangible assets													
Computers - software & programming													
Other (Not sub-classed)													
Total Repairs and Maintenance Expenditure	1	5 734	10 845	12 875	22 113	20 447	22 113	29 812	34 574	38 653			
Specialised vehicles													
Police													
Fire													
Conservancy													
Ambulances													
RPM as a % of PPE		1,1%	2,1%	2,4%	2,5%	2,1%	2,5%	5,2%	5,7%	6,0%			
RPM as % Operating Expenditure		2,5%	4,1%	3,5%	6,0%	5,2%	6,0%	7,5%	8,7%	9,1%			

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- References**
- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
 - Airports, Car Parks, Bus Terminals and Taxi Ranks
 - For example - technology backbones (e.g. fibre optic, WFI infrastructure) for economic development purposes
 - Work-in-progress under construction to be budgeted under the respective item
 - Infrastructure includes land and buildings required by that infrastructure and telecommunication & equipment used by the service generated by that infrastructure
 - Donor contributed & leased assets to be included within the respective sub-class
 - Assets used to provide a service to the community
 - Not municipal contributions to the 'top structure' being built using the housing subsidies
 - Statues, art collections, medals etc.
 - Ambulances, fire engines, police vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

LIM366 Bela Bela - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Chief Financial Officer		-	-	-				
Vote 2 - Corporate Services		-	1 000	500				
Vote 3 - Mayor		-	-	-				
Vote 4 - Municipal Manager		-	840	882				
Vote 5 - Planning and Economic Development		-	1 500	3 500				
Vote 6 - Social and Community Services		6 152	6 729	5 550				
Vote 7 - Speaker		-	-	-				
Vote 8 - Technical Services		74 600	75 195	97 500				
Vote 9 - Balance Sheet		-	-	-				
Vote 10 - Balance Sheet		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		80 752	85 264	107 932	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Chief Financial Officer								
Vote 2 - Corporate Services								
Vote 3 - Mayor								
Vote 4 - Municipal Manager								
Vote 5 - Planning and Economic Development								
Vote 6 - Social and Community Services								
Vote 7 - Speaker								
Vote 8 - Technical Services								
Vote 9 - Balance Sheet								
Vote 10 - Balance Sheet								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
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		80 752	85 264	107 932	-	-	-	-

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)

