

# Prins Albert Municipality



## Draft Budget /Konsep Begroting 2015/16- 2017/18 Medium Term Revenue and Expenditure Framework/ Medium Termyn Inkomste- en Uitgaweraamwerk

# Contents

Contents	2
Glossary	3
PART 1 - ANNUAL BUDGET .....	5
Section 1 - Mayoral Report.....	5
Section 2 - Budget related resolutions .....	7
Section 3 - Executive Summary .....	8
Section 4 - Budget Tables.....	14
PART 2 - SUPPORTING DOCUMENTATION .....	12
Section 5 - Overview of annual budget process .....	12
Section 6 - Overview of alignment of annual budget with IDP .....	14
Section 7 - Measurable performance objectives and indicators.....	17
Section 8 - Overview of budget-related policy .....	14
Section 9 - Overview of budget assumptions.....	15
Section 10 - Overview of budget funding .....	16
Section 11 - Expenditure on grant allocations and grant programs .....	17
Section 12 - Grants and allocations made by the Municipality.....	17
Section 13 - Councillor allowances and employee benefits .....	17
Section 14 - Monthly targets for revenue, expenditure and cash flow .....	18
Section 15 - Service delivery and budget implementation plan .....	18
Section 16 - Contracts having future budgetary implications .....	18
Section 17 - Capital expenditure details .....	18
Section 18 - Legislative compliance status.....	18
Section 19 - Quality Certification by Municipal Manager.....	25
Annexure A - Budget tables A1 to SA37	
Annexure B - Draft Top Layer SDBIP	

## Glossary

**Adjustments budget** - Prescribed in Section 28 of the MFMA. The formal manner in which a municipality can revise its budget during the year.

**Budget** - The financial plan of the Municipality.

**Budget-related Policy** - Policy of a municipality affecting the budget or affected by the budget, such as the tariff policy, rates policy and credit control and debt collection policy.

**Capital expenditure** - Expenditure on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** - A statement showing when actual cash is to be received and spent by the Municipality. Cash payments do not always correspond with budgeted expenditure frameworks. For example, when an invoice is received by the Municipality, it is regarded as expenditure in the month; even it is not paid within the same period.

**DORA - Distribution of Revenue Act.** Annual legislation containing the total allocations by national government to provincial and local governments.

**Equitable share** - A general allocation paid to municipalities. It is mainly aimed at rendering assistance with free basic services.

**Fruitless and wasteful expenditure** - Expenditure done in vain and that could have been avoided if reasonable care was exercised.

**GFS** - Government Finance Statistics. An internationally recognised classification system making a type by type comparison between municipalities.

**Grants** - Money received from Provincial or National Government and other municipalities.

**GRAP** - Generally Recognised Accounting Policy. The new standard for municipal accounting.

**IDP** - Integrated Development Plan. The main strategic planning document of the Municipality.

**KPI's** - Key Performance Indicators. Measurement of service outputs and/or outputs.

**MFMA** - The Municipal Financial Management Act - No. 53 of 2003. The main legislation applicable to municipal financial management.

**MTREF** - Medium term Revenue and Expenditure Framework. A Medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budgetary allocations. Also includes details of the financial position of the preceding and current year.

**Nett Assets** -Nett assets are the residual interest in the assets of the entity after all its liabilities have been deducted. This means that the net assets of the municipality equal the "net welfare" of the municipality, after all assets had been sold/recovered and all liabilities had been paid. Transactions that do not fall under the description of Revenue or Expenditure, such as increase in the value of Property, Plant and Equipment, where no in- or outflow of resources occurs, are recorded under Nett Assets.

**Operational expenditure** - Expenditure on the day-to-day expenses of the Municipality, such as salaries and wages.

**Property rates** - Local authority rates based on the assessed value of a property. In order to calculate the rates payable, the assessed value is multiplied by the rate in the rand.

**SDBIP** - Service Delivery and Budget Implementation Plan. A detailed plan consisting of quarterly performance targets and monthly budget estimates.

**Strategic Objectives** - The main priorities of the Municipality as set out in the IDP. Budgeted expenditure must contribute to the achievement of the strategic objectives.

**Unauthorised expenditure** - In general, expenditure without, or in excess of an approved budget.

**Virement** - A budget transfer.

**Vote** - One of the main segments of a budget.

# **PART 1 - ANNUAL BUDGET**

## **Section 1 - Mayoral Report**

In terms of section 16 (2) of the Municipal Financial Management Act (Act 56 of 2003), it is my privilege to table the 2015/16 to 2017/18 Medium term Revenue and Expenditure Framework (MTREF) to Council.

As this budget constitutes the proposed financial plan for the next 3 years, it naturally impacts on the community as a whole and it is thus extremely important to consult the community in a bid to create awareness and to gain support for joint ownership and responsibility in managing the municipality's financial affairs. Consequently, a compulsory period of community liaison shall follow before the final approval of this budget before the end of May 2015. Inputs and representations shall be considered after which consideration will be given in line with Section 23 of the MFMA whether the draft budget needs to be revised and amended.

Council's strategic objectives of service delivery include the continuation of an acceptable level of services, as well as improvement in those areas still in need of development. It remains a priority of the council to contain service delivery within the affordability levels.

Strategic objectives were developed for each focus area that are specifically linked to the multi-year budgets and is given effect to in the Service Delivery and Budget Implementation Plan. The municipality has also ensured that there is a distinction between municipal functions and those of other spheres of government.

To achieve the above, a balancing act is required between the set objectives and available financial resources, while taking into consideration the effect of tariff adjustments on the community as a whole, and more particularly the needs of the poor and vulnerable.

In addition, like as in the rest of the country we have not escaped the downturn in the economy, which has had a considerable influence to not only disposable income levels in our area, but has further lowered the level of unemployment and growth prospects. The effects of continuously rising costs in inputs such as fuel and electricity amongst other with the resultant multiplier effect on our expenditure( outflow of cash) requirements, have culminated in increased costs to provide basic and community services, making the achievement of the service delivery objectives so much more difficult and a even greater challenge.

Taking all of the above into consideration, I submit to you the following estimated expenditure summarised as follows:

<b>TYPE</b>	<b>2015/16 (000)</b>	<b>2016/2017 (000)</b>	<b>2017/18 (000)</b>
Operating expenditure	53 839	53 739	68 941
Capital expenditure	10 093	11 193	10 344
<b>TOTAL</b>	<b>63 932</b>	<b>64 932</b>	<b>72 985</b>

The increases in tariffs and service charges, in the main are influenced by the following, but not limited to the items below, over which council has little or no control:

- *Salary increases of around 9% excluding a further annual notch increase and other employee benefit increases such as housing subsidies, pension, medical aid contributions, etc. as determined at national bargaining level. The actual increases might be lower, but since the original demand of the unions started at 15% council decided to be prudent.*
- *The proposed increase of around 14.25% in Eskom's bulk purchase price for electricity.*
- *An increase of 10% in the bulk purchase price for water.*
- *Interest on capital costs to service the existing external loans.*
- *Compulsory statutory provisions for devaluation of assets, bad debt, and sufficient GRAP provision for post-employment medical contributions and long service awards.*
- *Service delivery challenges*
- *Repairs and maintenance*
- *The socio economic conditions and consumer profiles of communities*

## Section 2 - Budget Related Resolutions

MTREF 2015/16 to 2017/18

The below-mentioned resolutions shall be approved by Council upon the final adoption of the budget:

RESOLUTION:

1. That the annual operating budget of Prins Albert Municipality for the 2015/16 financial year; and the indicative two projected outer years, 2015/2016 and 2017/18, as contained in the annexures in Section 4, be approved.
2. That the annual capital budget of Prins Albert Municipality for the 2015/16 financial year; and the indicative two projected outer years, 2015/2016 and 2017/18, as contained in the annexures in Section 4, be approved.
3. That the supporting tables relating to the budget of Prins Albert Municipality for the 2015/16 financial year; and the indicative two projected outer years, 2015/2016 and 2017/18, as contained in the annexures in Section 4, be approved.
4. Property tax rates indicated in Annexure A are approved for the 2015/16 budget year.
5. Tariffs, levies and other charges as per the tariff listing indicated in Annexure A are approved for the 2015/16 budget year.
6. Council notes and approve the reviewed and/or revised budget and related policies as set out in Section 8.

## Section 3 - Executive Summary

### Introduction

The annual budget and capital budget of Prins Albert Municipality for the financial year 2015/16 and the 2 indicative outer years 2016/2017 and 2017/18 are hereby tabled as envisaged by the applicable legislation and regulations:

- MFMA (Act 56 of 2003)
- The Division of Revenue Act, and Provincial Budget announcements
- Budget & Reporting Regulations 393 of 2009
- Sections 215 & 216 of the Constitution
- The Municipal Systems Act - No 32 of 2000 and Municipal Systems Amendment Act no 44 of 2003
- Councils budget related policies

### Proposed 3 year budget

The projected estimates for the MTREF are as follows: (R '000)

#### OPERATING BUDGET

Type	2015/16 (R '000)	2016/2017 (R '000)	2017/18 (R '000)
Revenue	53 842	53 741	68 945
Expenditure	53 839	53 739	68 941
Capital transfers	10 093	11 193	10 344
Surplus	10 096	11 196	10 348



**Tariff increases are inevitable given the cost of services and input costs, but more importantly to ensure that main services are cost reflective and that the main services are delivered on a sustainable basis as envisaged by the Constitution of SA and therefore the proposed main average tariff adjustments were modelled and calculated as follows:**

Property tax rates	7%	
Refuse removal	8%	
Sewage	8%	
Water units awaiting final NERSA approval	8%	Electricity units 12.2% -
Other Sundry Tariffs/Charges	As per tariff listing	

**The municipality should have calculated the tariffs using the P3 tariff model, but that would have caused tariffs to increase by between 30% to 50% which given the socio economic profile of the customer base would have not been collectable.**

The financial resources to fund the Operational Budget will and must consist of realistically anticipated revenue generated from property taxes, service charges and other income. We were however mindful of estimated headline inflation for 2015/16 of around 6.26%, forming the basis of the extensive income modelling exercise, having cognisance of the principles of economical services being cost reflective, trading services generating surpluses, the effect of escalating salary costs and bulk purchases. The latter amongst other, formed the basis of what was required to deliver sustainable services at appropriate levels to our communities, the financial requirements to service infrastructure assets balanced against realistic and affordable tariffs (anticipated revenue).

A further constraint on the already tight resource envelope is the ability of all consumers to pay for services rendered as the high unemployment rate and effects of slow economic growth are felt throughout the community of the Greater Prins Albert Area. The situation requires extraordinary effort from local government practitioners and politicians in guiding strategic decision-making and managing our limited resources smarter and investigating and expanding on other financial resources.

By strict enforcement and execution of the credit control policy, together with an understanding of the prevailing economic climate, Council aims to maintain payment rate of at least 90% to meet Council's financial and constitutional obligations.

The priorities identified during the IDP process can only be funded within the financial resource envelope and the affordability levels of our community.

The Municipality's budget must be viewed in the context of policy and financial priorities of the National, Provincial and district authorities. Basically, the government spheres are partners in fulfilling the service delivery challenges experienced in the Prins Albert Area. It is therefore critical that the other government spheres support the municipality by direct allocation of resources and subsidies to enable the municipality to maintain and achieve the long-term capital infrastructure needs of the community.

Whilst the MTREF 2015/16-2017/18 budget is cash backed, a lot of work and challenges remain to put the municipality on a path of financial sustainability. Whilst considerable effort was exercised to limit expenditure to the absolute essentials, it must be noted that further cuts in expenditure will affect the level and quality of service delivery.

The community should however prepare and plan for above inflation increases for at least sanitation and solid waste tariffs over at least the foreseeable future due to the fact that these services were rendered at a loss year-on-year. We appreciate the tolerance and patience of our needy communities.

### The National Context

South Africa has achieved considerable success in achieving macro-economic stability; but the economy is still struggling under the high levels of unemployment, poverty and growth of around 2%.

National Treasury issued budget circular number 72 in which they inform municipalities on the budget parameters within which municipalities must work when drafting their budgets.

While the South African economy is in a gradual recovery phase, the effects of the economic challenges (slow growth) experienced over the past three years still affects and continue to place pressure on the finances of the average consumer (levels of disposable income and savings). The multiplier effect of this pressure is that it typically results in greater difficulties for the municipality with regard to revenue collection, which directly affects not only the municipality's ability to deliver services, but also to budget accurately for such service delivery over the short to medium term

### **CONCLUSION**

Although the operating budget reflects a surplus of R 10,906 million, it is critical to take cognisance of the fact that the main contributor to this positive position, is the government transfers emanating from and to capital renewal and represents an accounting entry only.

The capital grants income/receipts is the funding source to finance capital expenditure and it already forms part of the total capital expenditure finance resources.

## Section 4 - Budget Tables

The following budget tables can be found in Annexure A:

Table A1 - Budget Summary

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

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

Table A4 - Budgeted Financial Performance (revenue and expenditure)

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

Table A6 - Budgeted Financial Position

Table A7 - Budgeted Cash Flows

Table A8 - Cash backed reserves/accumulated surplus reconciliation

Table A9 - Asset Management

Table A10 - Basic service delivery measurement

Supporting Table SA1 -SA37

## **PART 2 - SUPPORTING DOCUMENTATION**

### **Section 5 - Overview of annual budget process**

#### **Budget process overview**

##### Political overview of the budget process

Section 53 of the MFMA stipulates that the Mayor should exercise general political guidance over the budgeting process and must direct the drafting of the budget.

##### Schedule of Key Deadlines in respect of the budget process [MFMA section 21(1)(b)]

The Act provides that the formal budget process must commence with the tabling by the Mayor in Council by way of a schedule setting out the key budget deadlines. This was compiled and approved by Council at the end of August 2014.

##### Process followed to integrate the revision of the IDP and drafting of the budget

The budgeting process was integrated with the IDP during the IDP revision mechanism. The outcome of the consultation upon the IDP revision is taken into consideration in the budgeting process.

##### Process for tabling of the budget before Council for consultation

A statutory period of consultation preceded the tabling of the budget before Council on 31 March 2015. Meetings with the local community shall be advertised in the local press after tabling of the draft budget.

The Executive Mayor shall consider the outcomes of these consultation meetings and a report in which the reactions are set out shall be tabled at the same meeting where the budget is to be tabled for final approval.

##### Process for approval of the budget

The budget must be approved by Council by 31 May.

##### Process and media used to provide information on the budget to the community

All budget documentation, the MTREF, as well as tariffs and policies, shall be available at Council libraries and offices for perusal. It shall also be available on Council's website.

Advertisements informing the public about the availability of these documents and the schedules for the public hearings on the IDP and the Budget shall be published in all local papers and be put up at municipal offices and libraries.

## **Budget process 2015/16**

The budget process in Prins Albert complies with the requirements of the MFMA.

A schedule of key deadlines was compiled for tabling before Council by the Mayor before the end of August 2014.

The proposed budget must be tabled before Council by the end of March 2014. This is followed by a period of consultation. After the consultation process, the Mayor needs to consider any representations and decide whether any amendments need to be made to the budget as envisaged by section 23 of the MFMA.

The final budget must be agreed upon by Council before the end of May 2014.

The Municipality's budget was once again drafted on a 3-year basis. It takes the National and Provincial 3-year allocations to the Municipality into account. It is therefore necessary to plan and budget on a 3-year basis in order to take account of resource restrictions as well as capacity restrictions in respect of service delivery. The MFMA requires that municipalities draft 3-year budgets to ensure more thorough financial planning and to make provision for seamless service delivery.

As was the case last year, however, both capital and operating revenue and expenditure figures in the outer years in the current uncertain economic climate are indicators of service needs and not actual figures.

The municipality shall set out measurable performance objectives to link the financial inputs of the budget with service delivery on the ground. This shall be done in the form of quarterly service targets and monthly financial targets contained in the Service Delivery and Budget Implementation Plan (SDBIP). This must be agreed upon by the Mayor within 28 days after agreement on the final budget and forms the basis for the Municipality's monitoring and management tool during the next year.

## **Section 6 - Overview of alignment of annual budget with IDP**

See supporting table SA4 - 6 (Annexure A)

## **Section 7 - Measurable performance objectives and indicators**

See supporting table SA7 (Annexure A)

## **Section 8 - Overview of budget-related policies**

*The below-mentioned policies are included in this budget documentation - please note that most of the policies are in Afrikaans as the majority of the community speaks only Afrikaans:*

- **Credit control and Debt Collection policy - Klantesorg en bestuursbeleid asook munisipale kredietbeheer en skuldinvorderingsbeleid**
- **Municipal property rates policy - Eiendomsbelastingbeleid**
- **Funding and reserve policy**
- **Supply chain management policy**
- **Policy relating to infrastructure investments and capital projects - Batebestuursbeleid**
- **Cash management and investment policy - Kontant Bestuurs en Beleggings Beleid**
- **Borrowing policy - Ingesluit in Kontant Bestuurs en Beleggings Beleid**
- **Policy relating to disposal and management of assets - addressed partly by the Supply Chain Management Policy and the Batebestuursbeleid**
- **Indigent Policy - included in the Credit Control and Debt Collection policy**
- **Tariff policy - including electricity, water, sanitation and refuse removal/Solid waste**
- **Policy relating to long term financial planning - included in the Cash Management and Investment Policy**

## Section 9 - Overview of budget assumptions

### Budget assumptions

Budgets are drafted in uncertain conditions. In order to develop credible and responsive budgets, assumptions must be made about internal and external factors that may affect the budget. This Section offers a detailed summary of the assumptions used in drafting the budget.

#### External Factors:

There is no real growth in the municipal area, and the only growth in the number of households relate to the building of RDP housing and the servicing of erven for those on the housing backlog waiting list which does not add to the revenue or tax base.

Job opportunities are limited as a result of limited or no growth, and the National budget has identified job creation as a priority and suggested that municipal capital and maintenance projects should assist in this by implementing labour-intensive projects within municipality's financial resource envelope.

The inflationary indexes made available by National Treasury could not be used in all instances as the guiding factor for increases in the tariffs. The impact of increases in petroleum, water costs, personnel costs and electricity costs to the municipality should not be underestimated and cannot necessarily be controlled by the municipality.

#### Funding compliance

The budget will not be fully cash-backed if the current debtors' collection rate deteriorates and in this regard the worst case scenario was used in the preparation of the budget. The budget is still considered credible as various revenue enhancing strategies are currently being investigated and the municipality embarked on a process to source experts to attend to revenue losses in the 2015/16 financial year.

# Section 10 - Overview of budget funding

## Funding of the Budget

Section 18(1) of the MFMA determines that an annual budget can only be funded from:

- Realistically expected revenue to be collected;
- Cash-backed accumulated funds of preceding years' surpluses not earmarked for other purposes; and
- Borrowed funds, but only for the capital budget referred to in Section 17.

Compliance with this requirement effectively requires that Council 'balances' its budget by ensuring that the budgeted outflow balances with a combination of planned inflow.

## A Credible Budget

A credible budget, among other things, is a budget, which:

- Only funds activities which are in line with the revised IDP and vice versa and which ensures that the IDP is realistically achievable while taking account of the financial restrictions of the municipality;
- Is achievable in respect of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are in line with current and previous audited performance outcomes and that are supported by documented evidence of future assumptions;
- Does not compromise the financial viability of the municipality (ensures that the financial position is contained within generally accepted prudent limits and that obligations can be met in the short, medium and long term); and
- Provides managers with suitable levels of delegation to enable them to fulfil their financial managerial responsibilities.

A budget sets out certain service delivery levels and accompanying financial implications. Consequently the community must realistically expect to receive these promised service levels and to understand the accompanying financial implications. High under spending due to under collection of revenue or poor planning is a clear example of a budget that is not credible and realistic.

Furthermore, budgets tabled as early as 90 days before the start of the budget year, must remain credible and fairly close to the final approved budget.



### **Taking up Loans**

The MFMA stipulates the conditions within which municipalities may incur short or long term debt.

The Act stipulates that short term debt may be used to meet immediate cash flow needs, but that it must be fully repaid within the financial year in which it was incurred. Long term debt can only be incurred for capital expenditure or refinancing of existing long term debt. It is however the intention of this council to not take-up further loans in the next year due to the capacity of the municipality to service further capital debt.

## **Section 11 - Expenditure on grant allocations and grant programs**

See Supporting table SA18 (Annexure A)

## **Section 12 - Grants and allocations made by the Municipality**

Any allocations made to an external body must comply with the requirements of Section 67 of the MFMA. This provides that before any funds may be transferred to an external organisation, the Municipal Manager as accounting officer must be satisfied that the organisation or body has the capacity to fulfil the agreement and has sufficient financial management and other systems in place.

National Treasury further indicated in MFMA circular 51 that no discretionary funds may be appropriated in the budget seeing as such funds are not transparent during the consultation process.

## **Section 13 - Councillor and board member allowances and employee benefits**

See Supporting Table SA22 and SA23 (Annexure A)

## **Section 14- Monthly targets for revenue, expenditure and cash flow**

See Supporting Table SA25-SA30 (Annexure A)

## **Section 15 - Service Delivery and Budget Implementation plan**

Refer Annexure B Draft Top Layer SDBIP

## **Section 16 - Contracts having future budgetary implications**

See supporting table SA33 (Annexure A)

## **Section 17 - Capital expenditure details**

See supporting table SA36 for detail capital budget.

## **Section 18 - Legislative compliance status**

### **Municipal Financial Management Act -No 56 of 2003**

The MFMA took effect on 1 July 2004. The act modernises budget and financial management practices within the overall aim of maximising the capacity of municipalities to deliver services.

The MFMA covers all aspects of municipal finances, including budget, supply chain management and financial reporting.

The various sections of the Act are being phased in according to the designated financial management capacity of municipalities. Prins Albert municipality has been designated as a medium-capacity municipality.

The MFMA forms the basis of the municipal management reforms implemented by municipalities.

### **The MFMA and the budget**

The following explains the budget process in terms of the requirements of the MFMA. It is based on National Treasury's manual on the MFMA.

### The budget drafting process

*The Mayor must direct the budget drafting process by means of a co-ordinated cycle of events commencing at least ten months before the start of each financial year.*

### Overview

The MFMA requires a Council to adopt a three-year capital and operating budget taking into account and aligning with the municipality's current and future development priorities and other finance-related policy (for example relating to the provision of free basic services).

These budgets must clearly set out the revenue per source and expenditure per vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and any details on loans, municipal entities, service delivery agreements, grant allocations and details of employment costs.

The budget may only be funded from reasonable estimates of revenue and cash-backed surplus funds of the previous year and loans (the latter for capital items only).

#### Budget drafting time schedule

The first step in the budget drafting process is to develop a time schedule of all key deadlines relating to the budget and to revise the Municipality's IDP and budget-related policy.

The budget drafting time schedule is compiled by senior management and tabled by the mayor for adoption by Council by 31 August (ten months before the start of the next budget year).

#### Drafting of the budget and revision of the IDP and policy

The Mayor must co-ordinate the budget drafting process and the revision of Council's IDP and budget-related policy with the assistance of the municipal manager.

The Mayor must ensure that the IDP overview constitutes an integral part of the budgeting process and that any changes to strategic priorities as contained in the IDP document are based on realistic projections of revenue and expenditure. In developing the budget, management must take into account national and provincial budgets, the national fiscal and macro-economic policy and other applicable agreements or Acts of Parliament. The Mayor must consult the relevant District Council and all other local municipalities in that district as well as the applicable provincial treasury and the national treasury in drafting the budget, and must upon request provide certain information to National Treasury and other government departments.

The drafting process should ideally take place between August and November in order that draft consolidated three-year budget proposals, IDP amendments and policy could be made available during December and January. This allows time in January, February and March for preliminary consultation and discussion of the draft budget.

#### Tabling of the draft budget

By 31 March, the mayor must submit the draft budget to Council for public release.

#### Publication of the draft budget

After submission to Council, the Municipal Manager must disclose the relevant budget documentation and submit it to the National Treasury and the relevant provincial treasury and any other state department as required. At this stage,

the local community must be invited to make representations on the contents of the budget.

#### Opportunity to comment on draft budget

After submission of the draft budget, Council must consider the opinions of the local community, National Treasury and the relevant provincial treasury and other municipalities and state departments who submitted representations on the budget.

#### Opportunity for revision of draft budget

After considering all opinions and representations, Council must allow the Mayor the opportunity to react to the representations received and, if necessary, to revise the budget and submit amendments for Council's consideration.

After tabling of the draft budget at the end of March, the months of April and May must be used to accommodate public and government comments and make any revisions that may be necessary. This could assume the form of public hearings, Council debates, formal or informal delegations to National Treasury, provincial treasury and other municipalities, or any other consulting forums designed to address the priorities of interested parties.

#### Adoption of the annual budget

Thereafter, Council must consider the approval of the budget by 31 May and formally adopt the budget by 30 June. This offers Council a 30-day window period to review the budget several times before final approval.

Should a Council fail to approve its budget during the first meeting, the budget, or an amended copy thereof, must be reconsidered within seven days and so on until it is eventually approved - before 1 July.

As soon as the budget is approved, the Municipal Manager must place the budget on the municipality's website within five days.

### **BUDGET IMPLEMENTATION**

#### Implementation management - the Service Delivery and Budget Implementation Plan (SDBIP)

The Municipal Manager must submit a draft SDBIP and draft annual performance agreement for all pertinent senior personnel to the Mayor for approval within fourteen days after approval of the budget (no later than 14 July).

A SDBIP is a detailed plan for implementation of the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The Mayor must approve the draft SDBIP within 28 days after approval of the annual budget (no later than 28 July).

This plan must then be monitored by the Mayor and it must be regularly reported on to Council.

#### Managing the implementation process

The municipal manager is responsible for implementing the budget and must take steps to ensure that all expenditure occurs according to the budget and that revenue and expenditure is properly monitored.

#### Deviation from budget estimates

In general, Council may only incur expenditure if it is in accordance with the budget, within the limits of the amounts appropriated for each budget vote - and in the case of capital expenditure, only if Council has approved the project.

Expenditure incurred outside these parameters may be regarded as unauthorised, or in some cases irregular and fruitless or wasteful. Unauthorised expenditure must be reported and could result in criminal prosecution.

#### Review of budget estimates - the adjustments budget

It may on occasion be necessary for Council to consider a revision of its original budget due to material and considerable changes in revenue collections, expenditure patterns, or forecasts thereof for the remaining part of the financial year.

In such cases, a municipality may adopt an adjustments budget drafted by the municipal manager, submitted to the Mayor for consideration and tabled before Council for adoption.

The adjustments budget must contain certain prescribed information, it may not result in further increases in rates and tariffs and it must contain relevant justifications and supporting material when it is approved by Council.

#### **Requirements of the MFMA in respect of the contents of annual budgets and supporting documentation**

Section 17 of the MFMA stipulates that an annual budget must be in the prescribed format and sets out what is to be included in that format. In MFMA circular 48, National Treasury offers detailed guidance on the contents of budget documentation and the supporting schedules. Prins Albert Municipality has done its utmost to comply with the circular.

The table below shows how Prins Albert Municipality complies with the disclosure requirements of Section 17 of the MFMA.

Requirement	Disclosure in budget documentation
Schedule of reasonably expected revenue for the budget year from each source of revenue	SECTION 4 (Annexure A)
Schedule indicating expenditure appropriations for the budget year under the various votes of the Municipality	SECTION 4 (Annexure A)
Schedule setting out the indicative revenue per revenue source and projected expenditure per vote for the two financial years following on the Budget year	SECTION 4(Annexure A)
Draft resolutions - (i) approval of the budget of the Municipality (ii) instituting any municipal rates and fixing any municipal tariffs as may be required for the budget year and (iii) Approval of any other matters that may be prescribed.	Section 2
Measurable performance objectives for revenue for each source and for each budget vote, taking account of the Municipality's Integrated Development Plan.	Section 7
Proposed amendment to the Municipality's integrated development plan after the annual review of the IDP in terms of Section 34 of the Municipal Systems Act	
Any prescribed information on municipal entities under the exclusive or shared control of the Municipality	N.A.
Details of all prescribed new municipal entities that the Municipality wishes to establish or which the Municipality wishes to participate in	N.A.
Details of any proposed service delivery agreements, including material amendments to existing service delivery agreements	

<p>Details of any proposed grants or allocations by the municipality to -</p> <ul style="list-style-type: none"> <li>(i) other municipalities</li> <li>(ii) any municipal entities and other external mechanisms that assist the municipality in performing its functions or powers</li> <li>(iii) any other state organs</li> <li>(iv) any organisations or bodies referred to in Section 67 (1) (bodies outside die Government)</li> </ul>	Section 12
<p>The proposed cost to the municipality for the budget year of the salaries, allowances and benefits of -</p> <ul style="list-style-type: none"> <li>(i) each political office-bearer of the Municipality</li> <li>(ii) councillors of the municipality</li> <li>(iii) the municipal manager, the chief financial officer, any senior manager of the municipality and any other official of the municipality with a remuneration package greater or equal to that of a senior manager</li> </ul>	Section 13
<p>The proposed cost in the budget year for a municipal entity under the exclusive or shared control of the Municipality for the salaries, allowances and benefits of -</p> <ul style="list-style-type: none"> <li>(I) each member of the entity's board and</li> <li>(ii) the chief executive officer and each senior manager of the entity</li> </ul>	N.A.

### Other Legislations

In addition to the MFMA, the following legislation also impacts on the Municipal budget;

#### The Division of Revenue Act, 2015 and Provincial Budget announcements

Three-year national allocation to local government is published annually according to municipality in the Distribution of Revenue Act. The Act imposes duties on municipalities additional to the requirements of the MFMA, specifically regarding reporting obligations.

Allocations to the Municipality from Provincial Government are announced in the Provincial budget and published.

Section 18 of the MFMA provides that annual budgets may only be funded from reasonably expected revenue to be collected. The provision in the budget for

allocation of National and Provincial government must include the allocations announced in the DORA or the applicable Provincial Gazette.

The Municipal Systems Act - No 32 of 2000 and Municipal Systems Amendment Act no 44 of 2003

One of the key objectives of the Municipal Systems Act is to ensure financially and economically viable communities. The requirements of the Act are closely linked with that of the MFMA. In particular, the following requirements must be considered in the budget process;

- Chapters 4 and 5 relate to community participation and the requirements for the Integrated Development Plan process.
- Performance management that links with the requirement for the budget to contain measurable performance indicators and quarterly performance targets in the Service Delivery and Budget Implementation Plan.
- Chapter 8 relates to the requirements of producing a tariff policy.



## **Section 19 - Quality Certification by Municipal Manager**

I, H F W Mettler, Municipal Manager of Prins Albert Municipality, hereby declares that the annual budget and supporting documentation have been drafted in accordance with the Municipal Financial Management Act and the regulations issued under this act, and that the annual budget and supporting documentation are aligned with the Integrated Development Plan of the Municipality.

Municipal Manager

Signature .....

Date: 27 March 2015



WC052 Prince Albert - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		23 588	20 714	37 901	38 855	58 604	58 604	22 735	23 228	22 696
Executive and council		1 759	1 968	1 825	1 903	1 903	1 903	2 273	2 273	2 273
Budget and treasury office		19 500	17 754	35 058	36 124	55 823	55 823	19 477	19 959	19 416
Corporate services		2 329	992	1 018	828	878	878	985	996	1 007
<b>Community and public safety</b>		4 558	3 221	14 572	6 407	11 247	11 247	11 972	10 925	11 161
Community and social services		1 509	1 726	1 203	1 919	1 919	1 919	2 259	1 970	2 057
Sport and recreation		283	282	283	283	283	283	283	282	282
Public safety		2 766	1 212	13 087	4 205	9 045	9 045	9 430	8 673	8 821
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		537	1 006	1 024	1 712	1 712	1 712	2 022	2 022	2 022
Planning and development		200	200	200	200	200	200	300	300	300
Road transport		337	806	824	1 512	1 512	1 512	1 722	1 722	1 722
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		15 497	16 750	20 025	22 402	23 006	23 006	26 530	28 760	30 911
Electricity		8 876	9 624	11 256	13 292	13 365	13 365	15 853	17 160	18 169
Water		3 217	3 449	3 634	3 899	4 052	4 052	4 290	4 906	5 712
Waste water management		1 338	2 258	3 138	3 261	3 539	3 539	3 981	4 172	4 380
Waste management		2 065	1 419	1 998	1 950	2 050	2 050	2 406	2 523	2 650
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	44 179	41 690	73 523	69 376	94 569	94 569	63 258	64 935	66 789
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		18 238	16 465	22 424	27 189	42 102	42 102	18 675	18 573	19 648
Executive and council		6 219	4 532	4 615	4 808	4 948	4 948	5 254	5 542	5 844
Budget and treasury office		9 582	8 423	14 601	19 222	33 803	33 803	9 794	9 155	9 675
Corporate services		2 438	3 511	3 209	3 160	3 351	3 351	3 627	3 876	4 129
<b>Community and public safety</b>		4 427	3 256	14 658	5 236	11 802	11 802	11 491	11 439	11 782
Community and social services		920	1 623	1 272	2 177	2 236	2 236	2 629	2 399	2 552
Sport and recreation		374	261	378	287	309	309	535	575	620
Public safety		3 133	1 372	13 008	2 772	9 257	9 257	8 327	8 465	8 610
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 964	3 097	2 963	3 773	3 740	3 740	4 180	4 428	4 688
Planning and development		329	299	432	435	407	407	467	497	523
Road transport		1 634	2 799	2 531	3 338	3 333	3 333	3 713	3 931	4 165
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		11 266	16 699	16 618	16 167	15 717	15 717	18 817	19 299	20 323
Electricity		7 486	10 469	11 085	10 290	10 330	10 330	12 890	12 919	13 824
Water		1 444	2 393	1 624	1 600	1 590	1 590	1 690	1 871	1 800
Waste water management		968	2 155	2 192	2 611	2 370	2 370	2 574	2 764	2 870
Waste management		1 368	1 683	1 717	1 665	1 425	1 425	1 662	1 745	1 829
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	35 895	39 518	56 664	52 365	73 360	73 360	53 163	53 739	56 441
<b>Surplus/(Deficit) for the year</b>		8 284	2 172	16 859	17 010	21 209	21 209	10 096	11 196	10 348

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.

WC052 Prince Albert - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>	<b>1</b>									
<b>Municipal governance and administration</b>		<b>23 588</b>	<b>20 714</b>	<b>37 901</b>	<b>38 855</b>	<b>58 604</b>	<b>58 604</b>	<b>22 735</b>	<b>23 228</b>	<b>22 696</b>
Executive and council		1 759	1 968	1 825	1 903	1 903	1 903	2 273	2 273	2 273
<i>Mayor and Council</i>		1 309	1 518	1 375	1 453	1 453	1 453	1 623	1 623	1 623
<i>Municipal Manager</i>		450	450	450	450	450	450	650	650	650
Budget and treasury office		19 500	17 754	35 058	36 124	55 823	55 823	19 477	19 959	19 416
Corporate services		2 329	992	1 018	828	878	878	985	996	1 007
<i>Human Resources</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Property Services</i>		1 719	-	-	-	-	-	-	-	-
<i>Other Admin</i>		610	992	1 018	828	878	878	985	996	1 007
<b>Community and public safety</b>		<b>4 558</b>	<b>3 221</b>	<b>14 572</b>	<b>6 407</b>	<b>11 247</b>	<b>11 247</b>	<b>11 972</b>	<b>10 925</b>	<b>11 161</b>
Community and social services		1 509	1 726	1 203	1 919	1 919	1 919	2 259	1 970	2 057
<i>Libraries and Archives</i>		533	730	841	1 126	1 126	1 126	1 301	1 209	1 282
<i>Museums &amp; Art Galleries etc</i>		-	-	-	-	-	-	-	-	-
<i>Community halls and Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries &amp; Crematoriums</i>		22	9	11	10	10	10	14	15	17
<i>Child Care</i>		-	-	-	-	-	-	-	-	-
<i>Aged Care</i>		-	-	-	-	-	-	-	-	-
<i>Other Community</i>		104	-	-	-	-	-	-	-	-
<i>Other Social</i>		850	988	350	783	783	783	944	745	758
Sport and recreation		283	282	283	283	283	283	283	282	282
Public safety		2 766	1 212	13 087	4 205	9 045	9 045	9 430	8 673	8 821
<i>Police</i>		2 765	1 212	13 087	4 200	9 040	9 040	9 420	8 662	8 809
<i>Fire</i>		-	-	-	-	-	-	-	-	-
<i>Civil Defence</i>		1	-	-	5	5	5	10	11	12
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>537</b>	<b>1 006</b>	<b>1 024</b>	<b>1 712</b>	<b>1 712</b>	<b>1 712</b>	<b>2 022</b>	<b>2 022</b>	<b>2 022</b>
Planning and development		200	200	200	200	200	200	300	300	300
<i>Economic Development/Planning</i>		200	200	200	200	200	200	300	300	300
<i>Town Planning/Building enforcement</i>		-	-	-	-	-	-	-	-	-
<i>Licensing &amp; Regulation</i>		-	-	-	-	-	-	-	-	-
Road transport		337	806	824	1 512	1 512	1 512	1 722	1 722	1 722
<i>Roads</i>		337	806	824	1 512	1 512	1 512	1 722	1 722	1 722
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Biodiversity &amp; Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>15 497</b>	<b>16 750</b>	<b>20 025</b>	<b>22 402</b>	<b>23 006</b>	<b>23 006</b>	<b>26 530</b>	<b>28 760</b>	<b>30 911</b>
Electricity		8 876	9 624	11 256	13 292	13 365	13 365	15 853	17 160	18 169
<i>Electricity Distribution</i>		8 876	9 624	11 256	13 292	13 365	13 365	15 853	17 160	18 169
<i>Electricity Generation</i>		-	-	-	-	-	-	-	-	-
Water		3 217	3 449	3 634	3 899	4 052	4 052	4 290	4 906	5 712
<i>Water Distribution</i>		3 217	3 449	3 634	3 899	4 052	4 052	4 290	4 906	5 712
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
Waste water management		1 338	2 258	3 138	3 261	3 539	3 539	3 981	4 172	4 380
<i>Sewerage</i>		1 338	2 258	-	-	-	-	-	-	-
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>		-	-	3 138	3 261	3 539	3 539	3 981	4 172	4 380
Waste management		2 065	1 419	1 998	1 950	2 050	2 050	2 406	2 523	2 650
<i>Solid Waste</i>		2 065	1 419	1 998	1 950	2 050	2 050	2 406	2 523	2 650
Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>44 179</b>	<b>41 690</b>	<b>73 523</b>	<b>69 376</b>	<b>94 569</b>	<b>94 569</b>	<b>63 258</b>	<b>64 935</b>	<b>66 789</b>

<b>Expenditure - Standard</b>									
<b>Municipal governance and administration</b>	<b>18 238</b>	<b>16 465</b>	<b>22 424</b>	<b>27 189</b>	<b>42 102</b>	<b>42 102</b>	<b>18 675</b>	<b>18 573</b>	<b>19 648</b>
Executive and council	6 219	4 532	4 615	4 808	4 948	4 948	5 254	5 542	5 844
Mayor and Council	5 689	3 087	3 190	3 352	3 462	3 462	3 651	3 825	4 003
Municipal Manager	530	1 445	1 425	1 455	1 485	1 485	1 602	1 717	1 841
Budget and treasury office	9 582	8 423	14 601	19 222	33 803	33 803	9 794	9 155	9 675
Corporate services	2 438	3 511	3 209	3 160	3 351	3 351	3 627	3 876	4 129
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-
Other Admin	2 438	3 511	3 209	3 160	3 351	3 351	3 627	3 876	4 129
<b>Community and public safety</b>	<b>4 427</b>	<b>3 256</b>	<b>14 658</b>	<b>5 236</b>	<b>11 802</b>	<b>11 802</b>	<b>11 491</b>	<b>11 439</b>	<b>11 782</b>
Community and social services	920	1 623	1 272	2 177	2 236	2 236	2 629	2 399	2 552
Libraries and Archives	560	921	860	1 163	1 163	1 163	1 300	1 208	1 282
Museums & Art Galleries etc	-	-	6	14	14	14	14	14	14
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	-	31	-	5	5	5	5	5	5
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	106	-	-	-	-	-	-	-	-
Other Social	253	672	406	996	1 055	1 055	1 310	1 172	1 251
Sport and recreation	374	261	378	287	309	309	535	575	620
Public safety	3 133	1 372	13 008	2 772	9 257	9 257	8 327	8 465	8 610
Police	3 088	1 319	1 231	2 483	8 953	8 953	7 976	8 086	8 202
Fire	-	-	-	-	-	-	-	-	-
Civil Defence	46	54	11 777	289	304	304	351	379	407
Street Lighting	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>1 964</b>	<b>3 097</b>	<b>2 963</b>	<b>3 773</b>	<b>3 740</b>	<b>3 740</b>	<b>4 180</b>	<b>4 428</b>	<b>4 688</b>
Planning and development	329	299	432	435	407	407	467	497	523
Economic Development/Planning	329	299	432	435	407	407	467	497	523
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	1 634	2 799	2 531	3 338	3 333	3 333	3 713	3 931	4 165
Roads	1 634	2 799	2 531	3 338	3 333	3 333	3 713	3 931	4 165
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>11 266</b>	<b>16 699</b>	<b>16 618</b>	<b>16 167</b>	<b>15 717</b>	<b>15 717</b>	<b>18 817</b>	<b>19 299</b>	<b>20 323</b>
Electricity	7 486	10 469	11 085	10 290	10 330	10 330	12 890	12 919	13 824
Electricity Distribution	7 486	10 469	11 085	10 290	10 330	10 330	12 890	12 919	13 824
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	1 444	2 393	1 624	1 600	1 590	1 590	1 690	1 871	1 800
Water Distribution	1 444	2 393	1 624	1 600	1 590	1 590	1 690	1 871	1 800
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	968	2 155	2 192	2 611	2 370	2 370	2 574	2 764	2 870
Sewerage	968	2 155	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	2 192	2 611	2 370	2 370	2 574	2 764	2 870
Waste management	1 368	1 683	1 717	1 665	1 425	1 425	1 662	1 745	1 829
Solid Waste	1 368	1 683	1 717	1 665	1 425	1 425	1 662	1 745	1 829
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>35 895</b>	<b>39 518</b>	<b>56 664</b>	<b>52 365</b>	<b>73 360</b>	<b>73 360</b>	<b>53 163</b>	<b>53 739</b>	<b>56 441</b>
<b>Surplus/(Deficit) for the year</b>	<b>8 284</b>	<b>2 172</b>	<b>16 859</b>	<b>17 010</b>	<b>21 209</b>	<b>21 209</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and compariso
- Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- 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

**WC052 Prince Albert - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		1 759	1 968	1 825	1 903	1 903	1 903	2 273	2 273	2 273
Vote 2 - DIRECTOR FINANCE		21 219	19 260	34 913	36 124	49 352	49 352	19 227	19 679	19 116
Vote 3 - DIRECTOR CORPORATE		810	1 192	1 218	1 028	1 078	1 078	1 285	1 296	1 307
Vote 4 - DIRECTOR COMMUNITY		4 558	3 221	14 572	6 407	11 247	11 247	11 972	10 925	11 161
Vote 5 - DIRECTOR TECHNICAL SERVICES		15 834	17 556	20 995	23 914	30 989	30 989	28 502	30 762	32 933
<b>Total Revenue by Vote</b>	2	<b>44 179</b>	<b>43 196</b>	<b>73 523</b>	<b>69 376</b>	<b>94 569</b>	<b>94 569</b>	<b>63 258</b>	<b>64 935</b>	<b>66 789</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		5 184	4 532	4 615	4 808	4 948	4 948	5 253	5 541	5 842
Vote 2 - DIRECTOR FINANCE		10 616	9 930	14 456	19 222	30 588	30 588	9 794	9 155	9 675
Vote 3 - DIRECTOR CORPORATE		2 767	3 810	3 641	3 594	3 757	3 757	4 095	4 373	4 652
Vote 4 - DIRECTOR COMMUNITY		4 427	3 256	14 658	5 236	11 802	11 802	11 492	11 440	11 783
Vote 5 - DIRECTOR TECHNICAL SERVICES		12 901	19 498	19 294	19 505	22 265	22 265	22 530	23 230	24 488
<b>Total Expenditure by Vote</b>	2	<b>35 895</b>	<b>41 025</b>	<b>56 664</b>	<b>52 365</b>	<b>73 360</b>	<b>73 360</b>	<b>53 163</b>	<b>53 739</b>	<b>56 441</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>8 284</b>	<b>2 172</b>	<b>16 859</b>	<b>17 010</b>	<b>21 209</b>	<b>21 209</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>

WC052 Prince Albert - 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
<b>Revenue by Vote</b>	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		1 759	1 968	1 825	1 903	1 903	1 903	2 273	2 273	2 273
1.1 - MUNICIPAL MANAGER		450	450	450	450	450	450	650	650	650
1.2 - COUNCIL GENERAL EXPENSES		1 309	1 518	1 375	1 453	1 453	1 453	1 623	1 623	1 623
<b>Vote 2 - DIRECTOR FINANCE</b>		21 219	19 260	34 913	36 124	49 352	49 352	19 227	19 679	19 116
2.1 - FINANCIAL SERVICES		3 996	4 808	3 559	2 066	2 406	2 406	2 468	2 468	2 468
2.2 - PROPERTY RATES		1 719	1 967	2 129	2 419	2 419	2 419	2 721	3 057	3 173
2.3 - GRANTS AND SUBSIDIES		15 505	12 486	29 226	31 639	44 527	44 527	14 038	14 154	13 474
<b>Vote 3 - DIRECTOR CORPORATE</b>		810	1 192	1 218	1 028	1 078	1 078	1 285	1 296	1 307
3.1 - CORPORATE SERVICES		610	661	687	828	878	878	985	996	1 007
3.2 - STRATEGIC SERVICES		-	331	331	-	-	-	-	-	-
3.3 - IDP		200	200	200	200	200	200	300	300	300
3.4 - ENVIRONMENTAL HEALTH		-	-	-	-	-	-	-	-	-
<b>Vote 4 - DIRECTOR COMMUNITY</b>		4 558	3 221	14 572	6 407	11 247	11 247	11 972	10 925	11 161
4.1 - SOCIAL SERVICES		850	750	174	281	281	281	481	481	481
4.2 - GRAVEYARD		22	9	11	10	10	10	14	15	17
4.3 - LIBRARY		533	730	841	1 126	1 126	1 126	1 301	1 209	1 282
4.4 - COMMUNITY DEVELOPMENT WORKERS		104	108	-	70	70	70	72	76	80
4.5 - GALLERY		-	-	-	-	-	-	-	-	-
4.6 - THUSONG SERVICE CENTRE		-	130	176	432	432	432	391	188	197
4.7 - CIVIL DEFENCE		1	-	-	5	5	5	10	11	12
4.8 - LICENCES AND TRAFFIC		2 765	1 212	13 087	4 200	9 040	9 040	9 420	8 662	8 809
4.9 - SPORT AND RECREATION		283	282	283	283	283	283	283	282	282
<b>Vote 5 - DIRECTOR TECHNICAL SERVICES</b>		15 834	17 556	20 995	23 914	30 989	30 989	28 502	30 762	32 933
5.1 - REFUSE		1 338	1 419	1 998	1 950	2 050	2 050	2 406	2 523	2 650
5.2 - SEWERAGE		2 065	2 258	3 138	3 261	3 539	3 539	3 981	4 172	4 380
5.3 - PUBLIC WORKS		337	806	824	1 512	1 512	1 512	1 722	1 722	1 722
5.4 - WATER SERVICES		3 217	3 449	3 779	3 899	10 523	10 523	4 540	5 186	6 012
5.5 - ELECTRICITY SERVICES		8 876	9 624	11 256	13 292	13 365	13 365	15 853	17 160	18 169
<b>Total Revenue by Vote</b>	2	44 179	43 196	73 523	69 376	94 569	94 569	63 258	64 935	66 789

WC052 Prince Albert - 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
<b>Expenditure by Vote</b>										
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>	1	5 184	4 532	4 615	4 808	4 948	4 948	5 253	5 541	5 842
1.1 - MUNICIPAL MANAGER		530	1 445	1 425	1 455	1 485	1 485	1 601	1 716	1 840
1.2 - COUNCIL GENERAL EXPENSES		4 655	3 087	3 190	3 352	3 462	3 462	3 651	3 824	4 003
<b>Vote 2 - DIRECTOR FINANCE</b>		10 616	9 930	14 456	19 222	30 588	30 588	9 794	9 155	9 675
2.1 - FINANCIAL SERVICES		4 048	5 026	9 082	4 591	5 811	5 811	5 748	6 089	6 436
2.2 - PROPERTY RATES		-	241	56	-	-	-	100	105	110
2.3 - GRANTS AND SUBSIDIES		6 568	4 662	5 318	14 631	24 777	24 777	3 945	2 961	3 130
<b>Vote 3 - DIRECTOR CORPORATE</b>		2 767	3 810	3 641	3 594	3 757	3 757	4 095	4 373	4 652
3.1 - CORPORATE SERVICES		2 438	2 647	2 549	3 160	3 351	3 351	3 627	3 876	4 129
3.2 - STRATEGIC SERVICES		-	863	660	-	-	-	-	-	-
3.3 - IDP		329	299	432	435	407	407	467	497	523
3.4 - ENVIRONMENTAL HEALTH		-	-	-	-	-	-	-	-	-
<b>Vote 4 - DIRECTOR COMMUNITY</b>		4 427	3 256	14 658	5 236	11 802	11 802	11 492	11 440	11 783
4.1 - SOCIAL SERVICES		253	578	180	503	760	760	848	910	975
4.2 - GRAVEYARD		-	31	-	5	5	5	5	5	5
4.3 - LIBRARY		560	921	860	1 163	1 163	1 163	1 300	1 208	1 282
4.4 - COMMUNITY DEVELOPMENT WORKERS		106	94	117	120	88	88	71	74	80
4.5 - GALLERY		-	-	6	14	14	14	14	14	14
4.6 - THUSONG SERVICE CENTRE		-	-	108	373	207	207	392	189	198
4.7 - CIVIL DEFENCE		46	54	276	289	304	304	351	379	407
4.8 - LICENCES AND TRAFFIC		3 088	1 319	12 732	2 483	8 953	8 953	7 976	8 086	8 202
4.9 - SPORT AND RECREATION		374	261	378	287	309	309	535	575	620
<b>Vote 5 - DIRECTOR TECHNICAL SERVICES</b>		12 901	19 498	19 294	19 505	22 265	22 265	22 530	23 230	24 488
5.1 - REFUSE		968	1 683	1 717	1 665	1 425	1 425	1 662	1 745	1 829
5.2 - SEWERAGE		1 368	2 155	2 192	2 611	2 370	2 370	2 574	2 764	2 870
5.3 - PUBLIC WORKS		1 634	2 799	2 531	3 338	3 333	3 333	3 713	3 931	4 165
5.4 - WATER SERVICES		1 444	2 674	1 878	1 600	4 806	4 806	1 690	1 871	1 800
5.5 - ELECTRICITY SERVICES		7 486	10 188	10 975	10 290	10 330	10 330	12 890	12 919	13 824
<b>Total Expenditure by Vote</b>	2	35 895	41 025	56 664	52 365	73 360	73 360	53 163	53 739	56 441
<b>Surplus/(Deficit) for the year</b>	2	8 284	2 172	16 859	17 010	21 209	21 209	10 096	11 196	10 348

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



WC052 Prince Albert - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1										
<b>Revenue By Source</b>											
Property rates	2	1 717	1 967	2 129	2 419	2 419	2 419	2 419	2 721	3 057	3 173
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	8 521	8 599	8 722	10 276	10 349	10 349	10 349	12 637	13 544	14 553
Service charges - water revenue	2	2 185	2 149	2 334	2 679	2 832	2 832	2 832	2 870	3 098	3 383
Service charges - sanitation revenue	2	1 325	1 518	1 798	1 641	1 919	1 919	1 919	2 061	2 252	2 460
Service charges - refuse revenue	2	828	919	1 023	974	1 074	1 074	1 074	1 231	1 347	1 475
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		69	201	280	327	327	327	327	323	331	340
Interest earned - external investments		462	366	542	360	600	600	600	360	360	360
Interest earned - outstanding debtors		208	564	563	500	600	600	600	600	600	600
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		1 046	743	12 583	2 683	7 523	7 523	7 523	8 952	8 190	8 334
Licences and permits		87	219	256	1 200	1 200	1 200	1 200	220	224	227
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		15 588	15 924	18 836	20 022	25 130	25 130	25 130	21 450	20 278	33 545
Other revenue	2	1 720	780	1 325	215	1 268	1 268	1 268	418	461	495
Gains on disposal of PPE		-	-	24	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>33 758</b>	<b>33 949</b>	<b>50 414</b>	<b>43 297</b>	<b>55 242</b>	<b>55 242</b>	<b>55 242</b>	<b>53 842</b>	<b>53 741</b>	<b>68 945</b>
<b>Expenditure By Type</b>											
Employee related costs	2	9 174	11 028	10 872	13 134	12 524	12 524	12 524	14 198	15 088	16 222
Remuneration of councillors		2 071	2 184	2 309	2 450	2 450	2 450	2 450	2 582	2 737	2 901
Debt impairment	3	66	2 882	13 167	2 100	2 100	2 100	2 100	2 250	2 255	2 260
Depreciation & asset impairment	2	1 524	1 693	6 083	1 705	1 705	1 705	1 705	1 895	1 895	1 895
Finance charges		344	343	425	337	337	337	337	300	314	329
Bulk purchases	2	7 220	8 095	7 657	9 031	7 131	7 131	7 131	9 581	9 583	10 435
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	1 158	1 284	1 284	1 284	1 284	1 292	1 323	1 426
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	15 497	13 293	14 936	22 324	45 828	45 828	45 828	21 740	20 543	33 474
Loss on disposal of PPE		-	-	56	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>35 895</b>	<b>39 518</b>	<b>56 664</b>	<b>52 365</b>	<b>73 360</b>	<b>73 360</b>	<b>73 360</b>	<b>53 839</b>	<b>53 739</b>	<b>68 941</b>
<b>Surplus/(Deficit)</b>		<b>(2 137)</b>	<b>(5 569)</b>	<b>(6 250)</b>	<b>(9 069)</b>	<b>(18 118)</b>	<b>(18 118)</b>	<b>(18 118)</b>	<b>3</b>	<b>2</b>	<b>4</b>
Transfers recognised - capital		10 421	7 741	23 109	26 079	39 327	39 327	39 327	10 093	11 193	10 344
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>8 284</b>	<b>2 172</b>	<b>16 859</b>	<b>17 010</b>	<b>21 209</b>	<b>21 209</b>	<b>21 209</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>8 284</b>	<b>2 172</b>	<b>16 859</b>	<b>17 010</b>	<b>21 209</b>	<b>21 209</b>	<b>21 209</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>8 284</b>	<b>2 172</b>	<b>16 859</b>	<b>17 010</b>	<b>21 209</b>	<b>21 209</b>	<b>21 209</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>8 284</b>	<b>2 172</b>	<b>16 859</b>	<b>17 010</b>	<b>21 209</b>	<b>21 209</b>	<b>21 209</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>

WC052 Prince Albert - 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
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		-	-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		357	666	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	27	10 000	10 000	10 000	10 000	-	-	-
Vote 4 - DIRECTOR COMMUNITY		5 162	2 858	264	2 214	1 182	1 182	1 182	2 200	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		5 052	4 834	20 114	4 794	10 023	10 023	10 023	7 893	11 193	10 344
<b>Capital single-year expenditure sub-total</b>		<b>10 571</b>	<b>8 358</b>	<b>20 405</b>	<b>17 008</b>	<b>21 205</b>	<b>21 205</b>	<b>21 205</b>	<b>10 093</b>	<b>11 193</b>	<b>10 344</b>
<b>Total Capital Expenditure - Vote</b>		<b>10 571</b>	<b>8 358</b>	<b>20 405</b>	<b>17 008</b>	<b>21 205</b>	<b>21 205</b>	<b>21 205</b>	<b>10 093</b>	<b>11 193</b>	<b>10 344</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		<b>357</b>	<b>666</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and council		-	-	17	-	-	-	-	-	-	-
Budget and treasury office		357	666	-	-	-	-	-	-	-	-
Corporate services		-	-	10	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5 162</b>	<b>2 858</b>	<b>264</b>	<b>12 214</b>	<b>11 182</b>	<b>11 182</b>	<b>11 182</b>	<b>2 200</b>	<b>-</b>	<b>-</b>
Community and social services		-	-	264	-	-	-	-	-	-	-
Sport and recreation		5 162	2 858	-	2 214	1 182	1 182	1 182	2 200	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	10 000	10 000	10 000	10 000	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>422</b>	<b>2 693</b>	<b>9 470</b>	<b>1 650</b>	<b>1 547</b>	<b>1 547</b>	<b>1 547</b>	<b>600</b>	<b>1 250</b>	<b>4 444</b>
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		422	2 693	9 470	1 650	1 547	1 547	1 547	600	1 250	4 444
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>584</b>	<b>1 462</b>	<b>10 644</b>	<b>3 144</b>	<b>8 476</b>	<b>8 476</b>	<b>8 476</b>	<b>7 293</b>	<b>9 943</b>	<b>5 900</b>
Electricity		-	-	6	-	-	-	-	3 000	4 000	3 000
Water		584	1 462	6 178	2 944	5 539	5 539	5 539	2 293	-	1 500
Waste water management		-	-	4 460	150	2 886	2 886	2 886	2 000	5 943	-
Waste management		-	-	-	50	50	50	50	-	-	1 400
<b>Other</b>		<b>4 046</b>	<b>678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard</b>	3	<b>10 571</b>	<b>8 358</b>	<b>20 405</b>	<b>17 008</b>	<b>21 205</b>	<b>21 205</b>	<b>21 205</b>	<b>10 093</b>	<b>11 193</b>	<b>10 344</b>
<b>Funded by:</b>											
National Government		10 421	7 741	9 257	7 008	8 013	8 013	8 013	10 093	11 193	10 344
Provincial Government		-	-	10 988	10 000	13 092	13 092	13 092	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>10 421</b>	<b>7 741</b>	<b>20 245</b>	<b>17 008</b>	<b>21 105</b>	<b>21 105</b>	<b>21 105</b>	<b>10 093</b>	<b>11 193</b>	<b>10 344</b>
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>150</b>	<b>617</b>	<b>160</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Funding</b>	7	<b>10 571</b>	<b>8 358</b>	<b>20 405</b>	<b>17 008</b>	<b>21 205</b>	<b>21 205</b>	<b>21 205</b>	<b>10 093</b>	<b>11 193</b>	<b>10 344</b>

References

1. 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).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

WC052 Prince Albert - 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
<b>R thousand</b>	1										
<u>Capital expenditure - Municipal Vote</u>											
<u>Multi-year expenditure appropriation</u>	2										
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
<u>Capital expenditure - Municipal Vote</u>											
<u>Single-year expenditure appropriation</u>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
1.1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
1.2 - COUNCIL GENERAL EXPENSES		-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		357	666	-	-	-	-	-	-	-	-
2.1 - FINANCIAL SERVICES		357	666	-	-	-	-	-	-	-	-
2.2 - PROPERTY RATES		-	-	-	-	-	-	-	-	-	-
2.3 - GRANTS AND SUBSIDIES		-	-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	27	10 000	10 000	10 000	10 000	-	-	-
3.1 - CORPORATE SERVICES		-	-	27	10 000	10 000	10 000	10 000	-	-	-
3.2 - STRATEGIC SERVICES		-	-	-	-	-	-	-	-	-	-
3.3 - IDP		-	-	-	-	-	-	-	-	-	-
3.4 - ENVIRONMENTAL HEALTH		-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		5 162	2 858	264	2 214	1 182	1 182	1 182	2 200	-	-
4.1 - SOCIAL SERVICES		5 162	2 858	-	-	-	-	-	-	-	-
4.2 - GRAVEYARD		-	-	-	-	-	-	-	-	-	-
4.3 - LIBRARY		-	-	-	-	-	-	-	-	-	-
4.4 - COMMUNITY DEVELOPMENT WORKERS		-	-	-	-	-	-	-	-	-	-
4.5 - GALLERY		-	-	-	-	-	-	-	-	-	-
4.6 - THUSONG SERVICE CENTRE		-	-	264	-	-	-	-	-	-	-
4.7 - CIVIL DEFENCE		-	-	-	-	-	-	-	-	-	-
4.8 - LICENCES AND TRAFFIC		-	-	-	-	-	-	-	-	-	-
4.9 - SPORT AND RECREATION		-	-	-	2 214	1 182	1 182	1 182	2 200	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		5 052	4 834	20 114	4 794	10 023	10 023	10 023	7 893	11 193	10 344
5.1 - REFUSE		-	-	-	50	50	50	50	-	-	1 400
5.2 - SEWERAGE		4 046	678	4 460	100	51	51	51	2 000	3 800	-
5.3 - PUBLIC WORKS		422	2 693	9 470	1 650	1 547	1 547	1 547	600	1 250	4 444
5.4 - WATER SERVICES		584	1 462	6 178	2 994	8 374	8 374	8 374	2 293	2 143	1 500
5.5 - ELECTRICITY SERVICES		-	-	6	-	-	-	-	3 000	4 000	3 000
Capital single-year expenditure sub-total		10 571	8 358	20 405	17 008	21 205	21 205	21 205	10 093	11 193	10 344
<b>Total Capital Expenditure</b>		10 571	8 358	20 405	17 008	21 205	21 205	21 205	10 093	11 193	10 344

**WC052 Prince Albert - Table A6 Budgeted Financial Position**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		7	641	416	5 256	564	564	564	2 553	2 553	2 553
Call investment deposits	1	3 566	2 381	9 339	–	0	0	0	0	0	0
Consumer debtors	1	3 576	2 301	7 824	4 079	1 373	1 373	1 373	878	1 278	2 177
Other debtors		265	496	(4 345)	553	782	782	782	632	2 132	3 132
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	658	545	623	578	925	925	925	925	925	925
<b>Total current assets</b>		<b>8 072</b>	<b>6 363</b>	<b>13 857</b>	<b>10 465</b>	<b>3 644</b>	<b>3 644</b>	<b>3 644</b>	<b>4 987</b>	<b>6 888</b>	<b>8 787</b>
<b>Non current assets</b>											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		15 159	15 157	15 013	15 157	14 996	14 996	14 996	14 996	14 996	14 996
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	52 993	60 114	74 658	97 847	93 317	93 317	93 317	101 514	110 813	119 262
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		129	91	68	91	68	68	68	68	68	68
Other non-current assets		–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>68 281</b>	<b>75 362</b>	<b>89 740</b>	<b>113 095</b>	<b>108 381</b>	<b>108 381</b>	<b>108 381</b>	<b>116 579</b>	<b>125 877</b>	<b>134 326</b>
<b>TOTAL ASSETS</b>		<b>76 353</b>	<b>81 725</b>	<b>103 597</b>	<b>123 561</b>	<b>112 025</b>	<b>112 025</b>	<b>112 025</b>	<b>121 566</b>	<b>132 765</b>	<b>143 113</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	78	528	–	–	–	–	–	–	–	–
Borrowing	4	47	76	–	36	–	–	–	–	–	–
Consumer deposits		336	352	374	374	401	401	401	401	401	401
Trade and other payables	4	4 046	5 459	15 333	6 459	2 244	2 244	2 244	1 287	1 290	1 290
Provisions		1 553	2 762	1 528	2 928	1 528	1 528	1 528	1 628	1 628	1 628
<b>Total current liabilities</b>		<b>6 060</b>	<b>9 177</b>	<b>17 235</b>	<b>9 796</b>	<b>4 174</b>	<b>4 174</b>	<b>4 174</b>	<b>3 316</b>	<b>3 319</b>	<b>3 319</b>
<b>Non current liabilities</b>											
Borrowing		139	102	102	17	102	102	102	102	102	102
Provisions		4 495	4 613	6 017	4 883	6 317	6 317	6 317	6 617	6 617	6 617
<b>Total non current liabilities</b>		<b>4 634</b>	<b>4 715</b>	<b>6 119</b>	<b>4 900</b>	<b>6 419</b>	<b>6 419</b>	<b>6 419</b>	<b>6 719</b>	<b>6 719</b>	<b>6 719</b>
<b>TOTAL LIABILITIES</b>		<b>10 694</b>	<b>13 892</b>	<b>23 354</b>	<b>14 696</b>	<b>10 593</b>	<b>10 593</b>	<b>10 593</b>	<b>10 035</b>	<b>10 038</b>	<b>10 038</b>
<b>NET ASSETS</b>	5	<b>65 660</b>	<b>67 832</b>	<b>80 242</b>	<b>108 865</b>	<b>101 432</b>	<b>101 432</b>	<b>101 432</b>	<b>111 531</b>	<b>122 727</b>	<b>133 075</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		64 854	67 832	80 242	108 865	101 432	101 432	101 432	111 531	122 727	133 075
Reserves	4	806	–	–	–	–	–	–	–	–	–
Minorities' interests		–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>65 660</b>	<b>67 832</b>	<b>80 242</b>	<b>108 865</b>	<b>101 432</b>	<b>101 432</b>	<b>101 432</b>	<b>111 531</b>	<b>122 727</b>	<b>133 075</b>

**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

**WC052 Prince Albert - Table A7 Budgeted Cash Flows**

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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges		1 631	1 868	2 022	2 298	2 298	2 298	2 298	2 449	3 057	3 173
Service charges		43 166	40 951	31 240	17 157	22 988	25 285	25 285	17 465	20 241	21 871
Other revenue		-	-	-	-	-	-	-	9 279	8 525	8 677
Government - operating	1	15 588	15 924	22 581	29 093	36 137	36 137	36 137	23 730	23 558	35 825
Government - capital	1	10 421	7 741	19 363	17 008	34 870	34 870	34 870	7 093	7 193	(5 156)
Interest		671	930	1 104	360	930	930	930	360	360	360
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(60 429)	(59 309)	(48 215)	(46 517)	(85 145)	(85 145)	(85 145)	(48 494)	(49 236)	(51 917)
Finance charges		(344)	(343)	(425)	(337)	(37)	(37)	(37)	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>10 704</b>	<b>7 762</b>	<b>27 671</b>	<b>19 061</b>	<b>12 039</b>	<b>14 337</b>	<b>14 337</b>	<b>11 881</b>	<b>13 698</b>	<b>12 833</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		5	-	53	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(0)	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(10 553)	(8 773)	(20 408)	(17 008)	(21 205)	(21 205)	(21 205)	(9 893)	(11 193)	(10 344)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(10 548)</b>	<b>(8 773)</b>	<b>(20 356)</b>	<b>(17 008)</b>	<b>(21 205)</b>	<b>(21 205)</b>	<b>(21 205)</b>	<b>(9 893)</b>	<b>(11 193)</b>	<b>(10 344)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		150	52	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		14	16	22	22	37	37	37	-	-	-
<b>Payments</b>											
Repayment of borrowing		(42)	(60)	(76)	(61)	(61)	(61)	(61)	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>122</b>	<b>8</b>	<b>(54)</b>	<b>(39)</b>	<b>(24)</b>	<b>(24)</b>	<b>(24)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>278</b>	<b>(1 003)</b>	<b>7 262</b>	<b>2 014</b>	<b>(9 190)</b>	<b>(6 893)</b>	<b>(6 893)</b>	<b>1 989</b>	<b>2 505</b>	<b>2 488</b>
Cash/cash equivalents at the year begin:	2	3 217	3 496	2 493	3 241	9 755	9 755	9 755	564	2 553	5 058
Cash/cash equivalents at the year end:	2	3 496	2 493	9 755	5 256	564	2 862	2 862	2 553	5 058	7 546

**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

**WC052 Prince Albert - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	3 496	2 493	9 755	5 256	564	2 862	2 862	2 553	5 058	7 546
Other current investments > 90 days		0	0	(0)	(0)	0	(2 298)	(2 298)	(0)	(2 505)	(4 993)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>3 496</b>	<b>2 493</b>	<b>9 755</b>	<b>5 256</b>	<b>564</b>	<b>564</b>	<b>564</b>	<b>2 553</b>	<b>2 553</b>	<b>2 553</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		1 475	3 321	9 905	3 321	1 010	1 010	1 010	910	910	910
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(7 146)	(4 643)	1 696	(795)	(612)	(780)	(780)	(1 000)	(2 898)	(4 729)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>(5 671)</b>	<b>(1 322)</b>	<b>11 601</b>	<b>2 526</b>	<b>398</b>	<b>230</b>	<b>230</b>	<b>(89)</b>	<b>(1 988)</b>	<b>(3 819)</b>
<b>Surplus(shortfall)</b>		<b>9 167</b>	<b>3 815</b>	<b>(1 846)</b>	<b>2 730</b>	<b>166</b>	<b>334</b>	<b>334</b>	<b>2 642</b>	<b>4 541</b>	<b>6 372</b>

**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

WC052 Prince Albert - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	6 908	10 561	10 561	7 093	5 493	5 944
Infrastructure - Road transport		-	-	-	1 650	1 447	1 447	600	1 250	4 444
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	2 944	5 089	5 089	2 293	-	1 500
Infrastructure - Sanitation		-	-	-	100	2 842	2 842	2 000	4 243	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	4 694	9 379	9 379	4 893	5 493	5 944
Community		-	-	-	2 214	1 182	1 182	2 200	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	10 571	8 358	-	100	644	644	-	1 700	1 400
Infrastructure - Road transport		422	2 693	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		584	1 462	-	-	450	450	-	-	-
Infrastructure - Sanitation		2 797	-	-	50	44	44	-	1 700	-
Infrastructure - Other		1 249	678	-	50	50	50	-	-	1 400
Infrastructure		5 052	4 834	-	100	544	544	-	1 700	1 400
Community		5 162	2 858	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	357	666	-	-	100	100	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	422	2 693	-	1 650	1 447	1 447	600	1 250	4 444
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		584	1 462	-	2 944	5 539	5 539	2 293	-	1 500
Infrastructure - Sanitation		2 797	-	-	150	2 886	2 886	2 000	5 943	-
Infrastructure - Other		1 249	678	-	50	50	50	-	-	1 400
Infrastructure		5 052	4 834	-	4 794	9 923	9 923	4 893	7 193	7 344
Community		5 162	2 858	-	2 214	1 182	1 182	2 200	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	357	666	-	-	100	100	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	10 571	8 358	-	7 008	11 205	11 205	7 093	7 193	7 344
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>										
Infrastructure - Road transport	5	7 255	10 632	9 875	14 562	14 562	14 562	14 562	14 562	14 562
Infrastructure - Electricity		1 673	1 609	2 752	1 379	1 379	1 379	1 379	1 379	1 379
Infrastructure - Water		8 659	9 844	10 876	19 652	19 652	19 652	19 652	19 652	19 652
Infrastructure - Sanitation		12 948	12 626	13 866	15 849	15 849	15 849	15 849	15 849	15 849
Infrastructure - Other		1 306	1 416	1 249	1 364	1 364	1 364	1 364	1 364	1 364
Infrastructure		31 841	36 127	38 618	52 807	52 807	52 807	52 807	52 807	52 807
Community		18 264	21 006	11 015	23 175	23 175	23 175	23 020	22 865	22 865
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		15 159	15 157	15 013	15 157	14 996	14 996	14 996	14 996	14 996
Other assets		2 887	2 981	25 025	21 866	17 335	17 335	25 688	35 141	43 590
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		129	91	68	91	68	68	68	68	68
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	68 281	75 362	89 740	113 095	108 381	108 381	116 579	125 877	134 326
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>		1 524	1 693	6 083	1 705	1 705	1 705	1 895	1 895	1 895
<b>Repairs and Maintenance by Asset Class</b>	3	690	701	830	1 056	1 056	1 056	1 190	1 262	1 177
Infrastructure - Road transport		154	167	1	18	18	18	18	19	20
Infrastructure - Electricity		37	117	67	73	73	73	43	33	35
Infrastructure - Water		180	195	67	122	122	122	142	230	128
Infrastructure - Sanitation		83	95	35	55	55	55	55	59	62
Infrastructure - Other		71	69	11	30	30	30	30	31	33
Infrastructure		524	644	181	297	297	297	287	373	279
Community		32	18	128	173	173	173	243	257	239
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	134	39	520	587	587	587	661	633	660
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		2 214	2 394	6 913	2 761	2 761	2 761	3 085	3 157	3 072
<b>Renewal of Existing Assets as % of total capex</b>		100.0%	100.0%	0.0%	1.4%	5.7%	5.7%	0.0%	23.6%	19.1%
<b>Renewal of Existing Assets as % of deprecn"</b>		693.6%	493.7%	0.0%	5.9%	37.8%	37.8%	0.0%	89.7%	73.9%
<b>R&amp;M as a % of PPE</b>		1.3%	1.2%	1.1%	1.1%	1.1%	1.1%	1.2%	1.1%	1.0%
<b>Renewal and R&amp;M as a % of PPE</b>		16.0%	12.0%	1.0%	1.0%	2.0%	2.0%	1.0%	2.0%	2.0%

References

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

WC052 Prince Albert - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		2 121	2 181	2 181	2 181	2 181	2 181	2 555	2 555	2 555
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		2 121	2 181	2 181	2 181	2 181	2 181	2 555	2 555	2 555
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	2 121	2 181	2 181	2 181	2 181	2 181	2 555	2 555	2 555
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		2 121	2 181	2 181	2 181	2 181	2 181	2 074	2 074	2 074
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		2 121	2 181	2 181	2 181	2 181	2 181	2 074	2 074	2 074
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	2 121	2 181	2 181	2 181	2 181	2 181	2 074	2 074	2 074
<b>Energy:</b>										
Electricity (at least min.service level)		472	472	472	472	472	472	485	485	485
Electricity - prepaid (min.service level)		1 649	1 709	1 709	1 709	1 709	1 709	2 070	2 070	2 070
<i>Minimum Service Level and Above sub-total</i>		2 121	2 181	2 181	2 181	2 181	2 181	2 555	2 555	2 555
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	2 121	2 181	2 181	2 181	2 181	2 181	2 555	2 555	2 555
<b>Refuse:</b>										
Removed at least once a week		2 121	2 181	2 181	2 181	2 181	2 181	2 555	2 555	2 555
<i>Minimum Service Level and Above sub-total</i>		2 121	2 181	2 181	2 181	2 181	2 181	2 555	2 555	2 555
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	2 121	2 181	2 181	2 181	2 181	2 181	2 555	2 555	2 555
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		780	780	790	830	830	830	2 452	2 452	2 452
Sanitation (free minimum level service)		780	780	790	830	830	830	1 070	1 070	1 070
Electricity/other energy (50kwh per household per month)		780	780	790	830	830	830	1 070	1 070	1 070
Refuse (removed at least once a week)		780	780	790	830	830	830	1 070	1 070	1 070
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		671	671	725	843	843	843	1 066	1 141	1 220
Sanitation (free sanitation service)		587	587	634	738	738	738	971	1 039	1 112
Electricity/other energy (50kwh per household per month)		325	325	361	398	398	398	465	498	532
Refuse (removed once a week)		375	375	406	473	473	473	597	639	684
<b>Total cost of FBS provided (minimum social package)</b>		1 958	1 958	2 126	2 452	2 452	2 452	3 099	3 316	3 548
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		15 000	19 000	19 000	22 000	22 000	22 000	22 000	22 000	22 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		61	66	71	77	77	77	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		153	153	165	178	178	178	177	189	203
Property rates (other exemptions, reductions and rebates)		246	246	266	287	287	287	268	287	307
Water		671	671	725	843	843	843	1 066	1 141	1 220
Sanitation		587	587	634	738	738	738	971	1 039	1 112
Electricity/other energy		325	325	361	398	398	398	465	498	532
Refuse		375	375	406	472	472	472	597	639	684
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of free services provided (total social package)</b>	6	2 357	2 357	2 557	2 916	2 916	2 916	3 544	3 792	4 058

**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



WC052 Prince Albert - 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
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6	2 249	2 439	2 603	2 920	2 920	2 920	2 920	3 201	3 457	3 733
less Revenue Foregone		532	472	474	501	501	501	501	480	400	560
<b>Net Property Rates</b>		<b>1 717</b>	<b>1 967</b>	<b>2 129</b>	<b>2 419</b>	<b>2 419</b>	<b>2 419</b>	<b>2 419</b>	<b>2 721</b>	<b>3 057</b>	<b>3 173</b>
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6	8 742	8 908	9 127	10 858	10 858	10 858	10 858	13 090	14 053	15 087
less Revenue Foregone		220	308	405	582	509	509	509	453	509	534
<b>Net Service charges - electricity revenue</b>		<b>8 521</b>	<b>8 599</b>	<b>8 722</b>	<b>10 276</b>	<b>10 349</b>	<b>10 349</b>	<b>10 349</b>	<b>12 637</b>	<b>13 544</b>	<b>14 553</b>
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6	2 807	2 836	3 077	3 422	3 422	3 422	3 422	3 930	4 243	4 580
less Revenue Foregone		621	687	743	743	590	590	590	1 060	1 145	1 197
<b>Net Service charges - water revenue</b>		<b>2 185</b>	<b>2 149</b>	<b>2 334</b>	<b>2 679</b>	<b>2 832</b>	<b>2 832</b>	<b>2 832</b>	<b>2 870</b>	<b>3 098</b>	<b>3 383</b>
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue		1 876	2 127	2 473	2 572	2 720	2 720	2 720	2 947	3 182	3 437
less Revenue Foregone		551	609	675	931	801	801	801	886	930	977
<b>Net Service charges - sanitation revenue</b>		<b>1 325</b>	<b>1 518</b>	<b>1 798</b>	<b>1 641</b>	<b>1 919</b>	<b>1 919</b>	<b>1 919</b>	<b>2 061</b>	<b>2 252</b>	<b>2 460</b>
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6	1 191	1 327	1 458	1 571	1 671	1 671	1 671	1 776	1 918	2 072
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone		363	409	435	597	597	597	597	545	571	597
<b>Net Service charges - refuse revenue</b>		<b>828</b>	<b>919</b>	<b>1 023</b>	<b>974</b>	<b>1 074</b>	<b>1 074</b>	<b>1 074</b>	<b>1 231</b>	<b>1 347</b>	<b>1 475</b>
<b>Other Revenue by source</b>											
Other revenue		1 720	780	1 325	215	1 268	1 268	1 268	418	461	495
	3	-	-	-	-	-	-	-	-	-	-
<b>Total 'Other' Revenue</b>	1	<b>1 720</b>	<b>780</b>	<b>1 325</b>	<b>215</b>	<b>1 268</b>	<b>1 268</b>	<b>1 268</b>	<b>418</b>	<b>461</b>	<b>495</b>
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	6 924	7 182	8 440	9 910	9 697	9 697	9 697	11 061	11 688	12 565
Pension and UIF Contributions		636	2 028	881	1 037	1 070	1 070	1 070	1 244	1 343	1 447
Medical Aid Contributions		217	274	215	1 092	568	568	568	711	766	825
Overtime		561	641	672	570	605	605	605	700	758	819
Performance Bonus		342	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		217	349	259	95	155	155	155	95	106	112
Cellphone Allowance		-	58	37	68	68	68	68	76	87	90
Housing Allowances		25	27	11	78	78	78	78	73	75	80
Other benefits and allowances		-	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		138	343	159	113	113	113	113	70	86	92
Long service awards		15	8	57	70	70	70	70	69	75	81
Post-retirement benefit obligations		99	117	139	100	100	100	100	100	106	112
<b>sub-total</b>	4	<b>9 174</b>	<b>11 028</b>	<b>10 872</b>	<b>13 134</b>	<b>12 524</b>	<b>12 524</b>	<b>12 524</b>	<b>14 198</b>	<b>15 088</b>	<b>16 222</b>
Less: Employees costs capitalised to PPE	5	-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>	1	<b>9 174</b>	<b>11 028</b>	<b>10 872</b>	<b>13 134</b>	<b>12 524</b>	<b>12 524</b>	<b>12 524</b>	<b>14 198</b>	<b>15 088</b>	<b>16 222</b>
<b>Contributions recognised - capital</b>											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		1 524	1 693	2 218	1 705	1 705	1 705	1 705	1 895	1 895	1 895
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	3 865	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE	10	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	1	<b>1 524</b>	<b>1 693</b>	<b>6 083</b>	<b>1 705</b>	<b>1 705</b>	<b>1 705</b>	<b>1 705</b>	<b>1 895</b>	<b>1 895</b>	<b>1 895</b>
<b>Bulk purchases</b>											
Electricity Bulk Purchases		7 220	8 095	7 630	9 000	7 100	7 100	7 100	9 550	9 550	10 400
Water Bulk Purchases		-	-	26	31	31	31	31	31	33	35
<b>Total bulk purchases</b>	1	<b>7 220</b>	<b>8 095</b>	<b>7 657</b>	<b>9 031</b>	<b>7 131</b>	<b>7 131</b>	<b>7 131</b>	<b>9 581</b>	<b>9 583</b>	<b>10 435</b>
<b>Transfers and grants</b>											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contracted services</b>											
Electrical		-	-	268	350	350	350	350	360	366	383
Internal Audit		-	-	890	934	934	934	942	957	957	1 043
<b>sub-total</b>	1	<b>-</b>	<b>-</b>	<b>1 158</b>	<b>1 284</b>	<b>1 284</b>	<b>1 284</b>	<b>1 284</b>	<b>1 292</b>	<b>1 323</b>	<b>1 426</b>
<b>Total contracted services</b>		<b>-</b>	<b>-</b>	<b>1 158</b>	<b>1 284</b>	<b>1 284</b>	<b>1 284</b>	<b>1 284</b>	<b>1 292</b>	<b>1 323</b>	<b>1 426</b>
<b>Other Expenditure By Type</b>											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		1 746	1 746	2 056	500	1 720	1 720	1 720	1 500	1 600	1 700
General expenses	3	13 061	10 847	12 050	20 768	43 052	43 052	43 052	19 050	17 681	30 597
List Other Expenditure by Type		-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance		690	701	830	1 056	1 056	1 056	1 056	1 190	1 262	1 177
<b>Total 'Other' Expenditure</b>	1	<b>15 497</b>	<b>13 293</b>	<b>14 936</b>	<b>22 324</b>	<b>45 828</b>	<b>45 828</b>	<b>45 828</b>	<b>21 740</b>	<b>20 543</b>	<b>33 474</b>
<b>by Expenditure Item</b>											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		690	701	830	1 056	1 056	1 056	1 056	1 190	1 262	1 177
<b>Total Repairs and Maintenance Expenditure</b>	9	<b>690</b>	<b>701</b>	<b>830</b>	<b>1 056</b>	<b>1 056</b>	<b>1 056</b>	<b>1 056</b>	<b>1 190</b>	<b>1 262</b>	<b>1 177</b>
check		0	-	-	-	-	-	-	-	-	-

References

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 foregone'
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)

**WC052 Prince Albert - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)**

Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - DIRECTOR FINANCE	Vote 3 - DIRECTOR CORPORATE	Vote 4 - DIRECTOR COMMUNITY	Vote 5 - DIRECTOR TECHNICAL SERVICES	Total
<b>R thousand</b>	1						
<b>Revenue By Source</b>							
Property rates		-	2 721	-	-	-	2 721
Property rates - penalties & collection charges		-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	12 637	12 637
Service charges - water revenue		-	-	-	-	2 870	2 870
Service charges - sanitation revenue		-	-	-	-	2 061	2 061
Service charges - refuse revenue		-	-	-	-	1 231	1 231
Service charges - other		-	-	-	-	-	-
Rental of facilities and equipment		-	-	58	180	85	323
Interest earned - external investments		-	360	-	-	-	360
Interest earned - outstanding debtors		-	600	-	-	-	600
Dividends received		-	-	-	-	-	-
Fines		-	-	-	8 952	-	8 952
Licences and permits		-	-	-	220	-	220
Agency services		-	-	-	-	-	-
Other revenue		20	8	108	274	8	418
Transfers recognised - operational		2 253	1 500	1 120	7 217	9 360	21 450
Gains on disposal of PPE		-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2 273</b>	<b>5 189</b>	<b>1 285</b>	<b>16 843</b>	<b>28 252</b>	<b>53 842</b>
<b>Expenditure By Type</b>							
Employee related costs		1 441	2 356	2 204	3 503	4 694	14 198
Remuneration of councillors		2 582	-	-	-	-	2 582
Debt impairment		-	100	-	-	2 150	2 250
Depreciation & asset impairment		-	320	270	185	1 120	1 895
Finance charges		-	300	-	-	-	300
Bulk purchases		-	-	-	-	9 581	9 581
Other materials		-	-	-	-	-	-
Contracted services		-	-	-	942	350	1 292
Transfers and grants		-	-	-	-	-	-
Other expenditure		1 230	2 773	1 620	11 483	4 634	21 740
Loss on disposal of PPE		-	-	-	-	-	-
<b>Total Expenditure</b>		<b>5 253</b>	<b>5 848</b>	<b>4 095</b>	<b>16 113</b>	<b>22 530</b>	<b>53 839</b>
<b>Surplus/(Deficit)</b>		<b>(2 980)</b>	<b>(659)</b>	<b>(2 810)</b>	<b>730</b>	<b>5 722</b>	<b>3</b>
Transfers recognised - capital		-	-	-	10 093	-	10 093
Contributions recognised - capital		-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(2 980)</b>	<b>(659)</b>	<b>(2 810)</b>	<b>10 822</b>	<b>5 722</b>	<b>10 096</b>

References

1. Departmental columns to be based on municipal organisation structure

**WC052 Prince Albert - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits < 90 days		3 566	2 381	9 339	-	0	0	0	0	0	0
Other current investments > 90 days											
<b>Total Call investment deposits</b>	2	<b>3 566</b>	<b>2 381</b>	<b>9 339</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Consumer debtors</b>											
Consumer debtors		7 318	7 261	7 824	9 519	10 073	10 073	10 073	11 678	13 578	15 477
Less: Provision for debt impairment		(3 742)	(4 960)	-	(5 439)	(8 700)	(8 700)	(8 700)	(10 800)	(12 300)	(13 300)
<b>Total Consumer debtors</b>	2	<b>3 576</b>	<b>2 301</b>	<b>7 824</b>	<b>4 079</b>	<b>1 373</b>	<b>1 373</b>	<b>1 373</b>	<b>878</b>	<b>1 278</b>	<b>2 177</b>
<b>Debt impairment provision</b>											
Balance at the beginning of the year		3 245	3 742	4 960	4 950	5 439	5 439	5 439	5 439	5 439	5 439
Contributions to the provision		542	2 828	2 864	2 100	3 261	3 261	3 261	5 361	6 861	7 861
Bad debts written off		(45)	(1 610)	-	(1 610)	-	-	-	-	-	-
<b>Balance at end of year</b>		<b>3 742</b>	<b>4 960</b>	<b>7 824</b>	<b>5 439</b>	<b>8 700</b>	<b>8 700</b>	<b>8 700</b>	<b>10 800</b>	<b>12 300</b>	<b>13 300</b>
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		61 604	70 343	91 344	111 369	112 550	112 550	112 550	122 642	133 836	144 180
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		8 612	10 229	16 686	13 522	19 233	19 233	19 233	21 128	23 023	24 918
<b>Total Property, plant and equipment (PPE)</b>	2	<b>52 993</b>	<b>60 114</b>	<b>74 658</b>	<b>97 847</b>	<b>93 317</b>	<b>93 317</b>	<b>93 317</b>	<b>101 514</b>	<b>110 813</b>	<b>119 262</b>
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		47	76	-	36	-	-	-	-	-	-
<b>Total Current liabilities - Borrowing</b>		<b>47</b>	<b>76</b>	<b>-</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Trade and other payables</b>											
Trade and other creditors		2 571	2 138	5 428	3 138	1 234	1 234	1 234	376	380	380
Unspent conditional transfers		1 475	3 321	9 905	3 321	1 010	1 010	1 010	910	910	910
VAT		-	-	-	-	-	-	-	-	-	-
<b>Total Trade and other payables</b>	2	<b>4 046</b>	<b>5 459</b>	<b>15 333</b>	<b>6 459</b>	<b>2 244</b>	<b>2 244</b>	<b>2 244</b>	<b>1 287</b>	<b>1 290</b>	<b>1 290</b>
<b>Non current liabilities - Borrowing</b>											
Borrowing		-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		139	102	102	17	102	102	102	102	102	102
<b>Total Non current liabilities - Borrowing</b>	4	<b>139</b>	<b>102</b>	<b>102</b>	<b>17</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>
<b>Provisions - non-current</b>											
Retirement benefits		3 502	4 001	3 884	4 259	4 084	4 084	4 084	4 234	4 234	4 234
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		993	612	2 133	624	2 233	2 233	2 233	2 383	2 383	2 383
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Provisions - non-current</b>		<b>4 495</b>	<b>4 613</b>	<b>6 017</b>	<b>4 883</b>	<b>6 317</b>	<b>6 317</b>	<b>6 317</b>	<b>6 617</b>	<b>6 617</b>	<b>6 617</b>
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		56 570	65 661	63 383	91 854	80 223	80 223	80 223	101 435	111 531	122 727
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		56 570	65 661	63 383	91 854	80 223	80 223	80 223	101 435	111 531	122 727
Surplus/(Deficit)		8 284	2 172	16 859	17 010	21 209	21 209	21 209	10 096	11 196	10 348
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	<b>64 854</b>	<b>67 832</b>	<b>80 242</b>	<b>108 865</b>	<b>101 432</b>	<b>101 432</b>	<b>101 432</b>	<b>111 531</b>	<b>122 727</b>	<b>133 075</b>
<b>Reserves</b>											
Housing Development Fund		806	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	2	<b>806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>65 660</b>	<b>67 832</b>	<b>80 242</b>	<b>108 865</b>	<b>101 432</b>	<b>101 432</b>	<b>101 432</b>	<b>111 531</b>	<b>122 727</b>	<b>133 075</b>
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>											
Provision of basic services		5 052	4 834	20 114	4 794	10 023	10 023	10 023	7 893	11 193	10 344

WC052 Prince Albert - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Executive and council	To enhance participatory democracy			1 154	1 968	1 968	1 828	1 828	1 828	1 903	1 903	1 903
Budget and treasury office	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems			22 279	19 260	19 260	35 520	40 480	40 480	36 124	19 369	18 782
Corporate services	To commit to the continues improvement of human skills and resources to delivery effective services			-	992	992	935	935	935	828	835	842
Community and social services	To stimulate, strengthen and improve the economy for sustainable growth			1 792	1 726	1 726	1 206	1 206	1 206	1 919	2 012	2 111
Sport and recreation	To improve the general standards of living			2 921	282	282	285	285	285	283	282	282
Public safety	To improve the general standards of living			-	1 212	1 212	3 913	3 913	3 913	4 205	3 527	3 432
Housing	To improve the general standards of living			-	-	-	-	-	-	-	-	-
Planning and development	Sustained Improvement of the status of the Municipal area and the eradication of the spatial legacy			200	200	200	200	200	200	200	200	200
Road transport	To provide quality, affordable and sustainable services on an equitable basis			337	806	806	954	954	954	1 512	1 512	1 512
Electricity	To provide quality, affordable and sustainable services on an equitable basis			9 207	9 624	9 624	12 341	11 566	11 566	13 292	15 323	16 872
Water	To provide quality, affordable and sustainable services on an equitable basis			3 217	3 449	3 449	3 508	3 474	3 474	3 899	5 111	5 489
Waste water management	To provide quality, affordable and sustainable services on an equitable basis			-	2 258	2 258	3 087	3 064	3 064	3 261	3 421	3 594
Waste management	To provide quality, affordable and sustainable services on an equitable basis			3 072	1 419	1 419	1 905	1 992	1 992	1 950	2 047	2 199
Allocations to other priorities			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	<b>44 179</b>	<b>43 196</b>	<b>43 196</b>	<b>65 681</b>	<b>69 897</b>	<b>69 897</b>	<b>69 376</b>	<b>55 542</b>	<b>57 220</b>

References

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

**WC052 Prince Albert - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Executive and council	To enhance participatory democracy			4 678	6 219	4 532	4 523	4 523	4 523	4 568	4 829	5 163	
Budget and treasury office	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems			10 161	13 055	9 924	15 708	16 425	16 425	19 462	12 498	11 945	
Corporate services	To commit to the continues improvement of human skills and resources to delivery effective services			–	–	3 511	3 608	3 270	3 270	3 160	3 357	3 575	
Community and social services	To stimulate, strengthen and improve the economy for sustainable growth			1 191	920	1 623	1 950	1 520	1 520	2 177	2 338	2 492	
Sport and recreation	To improve the general standards of living			21	374	261	357	291	291	287	309	332	
Public safety	To improve the general standards of living			8 578	3 133	1 372	2 223	2 213	2 213	2 772	2 902	3 039	
Housing	To improve the general standards of living			–	–	–	–	–	–	–	–	–	
Planning and development	Sustained Improvement of the status of the Municipal area and the eradication of the spatial legacy			366	329	299	429	419	419	435	463	488	
Road transport	To provide quality, affordable and sustainable services on an equitable basis			3 411	1 634	2 799	2 678	2 706	2 706	3 338	3 567	3 785	
Electricity	To provide quality, affordable and sustainable services on an equitable basis			7 809	7 486	10 469	10 871	9 141	9 141	10 376	11 927	12 817	
Water	To provide quality, affordable and sustainable services on an equitable basis			1 007	1 444	2 393	1 814	1 762	1 762	1 514	1 689	1 607	
Waste water management	To provide quality, affordable and sustainable services on an equitable basis			–	–	2 155	2 135	2 220	2 220	2 611	2 795	2 908	
Waste management	To provide quality, affordable and sustainable services on an equitable basis			2 516	1 301	1 683	1 462	1 384	1 384	1 665	1 749	1 834	
<b>Allocations to other priorities</b>													
<b>Total Expenditure</b>				1	39 738	35 895	41 019	47 759	45 875	45 875	52 365	48 423	49 985

**References**

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

**WC052 Prince Albert - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>R thousand</b>													
Executive and council	To enhance participatory democracy	A		-	-	-	-	-	-	-	-	-	
Budget and treasury office	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	B		654	357	666	-	-	-	-	-	-	
Corporate services	To commit to the continues improvement of human skills and resources to delivery effective services	C		-	-	-	750	-	-	-	-	-	
Community and social services	To stimulate, strengthen and improve the economy for sustainable growth	E		-	-	-	-	-	-	-	-	-	
Sport and recreation	To improve the general standards of living	F		1 137	5 162	2 858	850	120	120	2 214	-	-	
Public safety	To improve the general standards of living	G		-	-	-	-	-	-	-	-	-	
Housing	To improve the general standards of living	H		-	-	-	10 000	10 000	10 000	10 000	-	-	
Planning and development	Sustained Improvement of the status of the Municipal area and the eradication of the spatial legacy	J		-	-	-	-	-	-	-	-	-	
Road transport	To provide quality, affordable and sustainable services on an equitable basis	K		2 240	422	2 693	1 800	4 810	4 810	1 650	1 250	4 330	
Electricity	To provide quality, affordable and sustainable services on an equitable basis	L		51	-	-	-	-	-	-	-	-	
Water	To provide quality, affordable and sustainable services on an equitable basis	M		4 854	584	1 462	3 542	5 264	5 264	2 944	1 700	-	
Waste water management	To provide quality, affordable and sustainable services on an equitable basis	N		7 410	4 046	678	975	3 823	3 823	150	4 166	1 500	
Waste management	To provide quality, affordable and sustainable services on an equitable basis	O		-	-	-	-	-	-	50	-	1 400	
<b>Allocations to other priorities</b>			3										
<b>Total Capital Expenditure</b>				1	<b>16 346</b>	<b>10 571</b>	<b>8 358</b>	<b>17 918</b>	<b>24 018</b>	<b>24 018</b>	<b>17 008</b>	<b>7 116</b>	<b>7 230</b>

**References**

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

WC052 Prince Albert - Supporting Table SA7 Measurable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Office of the MM Committee</b>										
Number of training sessions		-	-	-	0.50	0.50	0.50	2.00	2.00	2.00
Number of SDBIP reports		-	-	-	0.01	0.01	0.01	4.00	4.00	4.00
<b>Compile and submit the Risk based audit period/audits completed for the period)</b>	RBAP submitted to the Audit % implemented	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
					70.0%	70.0%	70.0%	70.0%	70.0%	70.0%
<b>Corporate &amp; Community Services</b>										
<b>Hold exhibitions on identified topics to</b>	Number of exhibitions held	-	-	-	12.00	12.00	12.00	12.00	12.00	12.00
<b>Provide road safety awareness education to</b>	Number of initiatives	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
<i>Optimal collection of fines issued for the financial year</i>	% of fines collected	0.0%	0.0%	0.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
<b>Hold road blocks to decrease incidents affecting</b>	Number of road blocks held	-	-	-	10.00	10.00	10.00	10.00	10.00	10.00
<b>Review the Disaster Management Plan and Forum</b>	Plan submitted to council Number of meetings	-	-	-	1.00 12.00	1.00 12.00	1.00 12.00	1.00 12.00	1.00 12.00	1.00 12.00
<b>Development skills of staff (Actual total training)</b>	% of total operational	0.0%	0.0%	0.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
<b>Develop an Environmental Management Plan</b>	% Completed	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Limit the vacancy rate</i>	% Vacancy rate	0.0%	0.0%	0.0%	34.0%	34.0%	34.0%	34.0%	34.0%	34.0%
<b>Develop the skills of personnel</b>	% of personnel budget	0.0%	0.0%	0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
<b>Review identified HR policies</b>	Number of policies reviewed	-	-	-	16.00	16.00	16.00	16.00	16.00	16.00
<b>Development &amp; Strategic Support</b>										
<b>Introduce a bio-diversity educational awareness</b>	Number of awareness	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<b>Provide consideration (decisions) on applications within 120 days after receipt of all</b>	% building plans evaluated % of applications evaluated	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Implement awareness campaigns ito</b>	Number of initiatives	0.0%	0.0%	0.0%	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
<b>Develop a Tourism Marketing Pan</b>	% Completed	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Review the LED strategy and implementation</b>	Plan reviewed	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>the implementation of the LED strategy</i>	Number of applications	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
<b>Implement awareness initiatives to attract</b>	Number of initiatives	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
<b>Provide skills development to identified</b>	Number of training sessions	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
<i>Built top structures for new housing sites</i>	Number of top structures	-	-	-	50.00	50.00	50.00	50.00	50.00	50.00
<b>Implement Integrated waste management</b>	Number of campaigns	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
<b>Train ward committees with one training</b>	Number of training	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
<i>Facilitate the regular meeting of ward committees</i>	Number of meetings	-	-	-	16.00	16.00	16.00	16.00	16.00	16.00
<b>Infrastructure Services</b>										
<i>in terms of the EPWP (FTE's)</i>	Number of work	-	-	-	46.00	46.00	46.00	46.00	46.00	46.00
<b>Provide electricity (at least min.service level)</b>	Number of households	-	-	-	2 394.00	2 394.00	2 394.00	2 394.00	2 394.00	2 394.00
<b>Implement energy saving initiatives</b>	Number of initiatives	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>repairs and maintenance of electricity assets</i>	% of maintenance budget	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Install Christmas lights by end of December 2014</b>	% Completed	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Provide refuse removal, refuse dumps and Waste Management Strategy</b>	Number of households for Number of reports	-	-	-	2 261.00 4.00	2 261.00 4.00	2 261.00 4.00	2 261.00 4.00	2 261.00 4.00	2 261.00 4.00
<b>75 ton of domestic waste recycled</b>	Ton recycled	-	-	-	25.00	25.00	25.00	25.00	25.00	25.00
<b>Annual external audit of landfill site and</b>	Number of audits	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00
<i>200m from the household within the municipal area</i>	Number of HH that meet the	-	-	-	2 261.00	2 261.00	2 261.00	2 261.00	2 261.00	2 261.00
<b>100% of the water maintenance budget spent on</b>	% of operational budget of	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>New Storage reservoir for Leeu Gamka 300kl</b>	Project completed	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>standards</i>	% of water quality	0.0%	0.0%	0.0%	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
<b>80% Blue Drop assessment received by the end of</b>	% assessment achieved	0.0%	0.0%	0.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
<b>Implement Water Awareness campaigns</b>	Number of campaigns	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
<i>Quality of effluent in terms of SANS standards</i>	% quality of effluent	0.0%	0.0%	0.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
<i>Achieve Green Drop status</i>	% Achieved	0.0%	0.0%	0.0%	88.0%	88.0%	88.0%	88.0%	88.0%	88.0%
<b>Financial Services</b>										
<i>Limit unaccounted water to less than 16%</i>	% of water unaccounted for	0.0%	0.0%	0.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%
<b>Hold indigent awareness campaigns</b>	Number of campaigns by	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>in terms of the equitable share requirements</i>	Number of HH receiving	-	-	-	1 835.00	1 835.00	1 835.00	1 835.00	1 835.00	1 835.00
<i>terms of the equitable share requirements</i>	Number of households	-	-	-	836.00	836.00	836.00	836.00	836.00	836.00
<i>household per month in terms of the equitable share</i>	Number of HH receiving	-	-	-	836.00	836.00	836.00	836.00	836.00	836.00
<i>households in terms of the equitable share</i>	Number of HH receiving	-	-	-	836.00	836.00	836.00	836.00	836.00	836.00
<b>Review the required budget implementation policies</b>	Number of policies	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
<i>Achieve a payment percentage of at least 85% financial year</i>	Payment % Opinion achieved	0.0%	0.0%	0.0%	85.0% -	85.0% -	85.0% -	85.0% -	85.0% -	85.0% -
<i>Implement an initiative to improve debt collection</i>	Number of initiatives	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>council</i>	Director: Financial Services	-	-	-	12.00	12.00	12.00	12.00	12.00	12.00
<i>% completed</i>	Director: Financial Services	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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/s

WC052 Prince Albert - 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
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.1%	1.0%	0.9%	0.8%	0.5%	0.5%	0.5%	0.6%	0.6%	0.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.1%	2.2%	1.6%	1.7%	1.3%	1.3%	1.3%	0.9%	0.9%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	100.0%	8.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	17.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.3	0.7	0.8	1.1	0.9	0.9	0.9	1.5	2.1	2.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	0.7	0.8	1.1	0.9	0.9	0.9	1.5	2.1	2.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.3	0.6	0.5	0.1	0.1	0.1	0.8	0.8	0.8
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		307.3%	282.6%	207.8%	108.1%	136.0%	148.3%	148.3%	92.5%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		307.3%	282.6%	207.8%	108.1%	136.0%	148.3%	148.3%	92.5%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.4%	8.2%	6.9%	10.7%	3.9%	3.9%	3.9%	2.8%	6.3%	7.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%	90.0%	95.0%	95.0%
Creditors to Cash and Investments		73.5%	85.8%	55.6%	59.7%	218.7%	43.1%	43.1%	14.7%	7.5%	5.0%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	768664	1274328	1274328	1274328	1274328	1274328	1274328	1274328	1274328	1274328
	Total Cost of Losses (Rand '000)	530	981	981	981	981	981	981	981	981	981
	% Volume (units purchased and generated less units sold)/units purchased and generated	8%	12%	12%	12%	12%	12%	12%	12%	12%	12%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	58	16	16	16	16	16	16	16	16	16
	Total Cost of Losses (Rand '000)	377698.56	103641.44	103641.44	103641.44	103641.44	103641.44	103641.44	103641.44	103641.44	103641.44
	% Volume (units purchased and generated less units sold)/units purchased and generated	13%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.2%	32.5%	21.6%	30.3%	22.7%	22.7%	22.7%	26.4%	28.1%	23.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.3%	38.9%	26.1%	36.0%	27.1%	27.1%	27.1%	31.2%	33.2%	27.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.0%	2.1%	1.6%	2.4%	1.9%	1.9%	1.9%	2.2%	2.3%	1.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	5.5%	6.0%	12.9%	4.7%	3.7%	3.7%	3.7%	4.1%	4.1%	3.2%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	18.3	15.3	75.0	23.5	23.5	23.5	83.6	90.0	93.0	98.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	26.2%	18.2%	21.4%	25.3%	11.4%	11.4%	11.4%	6.9%	14.4%	20.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.7	1.0	2.8	1.7	0.2	0.8	0.8	0.8	1.5	1.9

References

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





WC052 Prince Albert - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Valuation:</b>										
Date of valuation:	1	1/7/2008	1/7/2008							
Financial year valuation used		1/7/2008	1/7/2008	1/7/2012	1/7/2012			1/7/2012		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		60	60	60	60			60		
No. of properties	5	3 440	3 440	3 460	3 475			3 475	3 475	3 475
No. of sectional title values	5	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	1	1	1	1	1	1	1	1
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	1	1	1	1	1	1	1	1	1
Municipality owned property value (Rm)		20	20	36	36	36	36	36	36	36
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		-	1	1	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		38	38	48	31	31	31	31	31	31
Valuation reductions-public worship (Rm)		11	11	8	10	10	10	10	10	10
Valuation reductions-other (Rm)		771	771	332	321	321	321	321	321	321
<b>Total valuation reductions:</b>		<b>820</b>	<b>821</b>	<b>389</b>	<b>363</b>	<b>363</b>	<b>363</b>	<b>363</b>	<b>363</b>	<b>363</b>
Total value used for rating (Rm)	5	1 352	1 352	1 352	1 352	1 352	1 352	1 352	1 352	1 352
Total land value (Rm)	5	907	907	907	907	907	907	907	907	907
Total value of improvements (Rm)	5	448	448	448	448	448	448	448	448	448
Total market value (Rm)	5	1 352	1 352	1 352	1 352	1 352	1 352	1 352	1 352	1 352
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)		No	No	No	No			No		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		No	No	No	No	No	No	No	No	No
Non-residential prescribed ratio s19? (%)		Yes	Yes	Yes	Yes			Yes		
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	1 717	1 967	2 218	2 419	2 419	2 419	2 727	2 918	3 122
Rate revenue expected to collect (R'000)	6	1 631	1 868	2 107	2 298	2 298	2 298	2 591	2 772	2 966
Expected cash collection rate (%)	7	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		165	165	178	168	168	168	168	168	168
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		266	266	287	250	250	250	250	250	250
Rebates, exemptions - other (R'000)		-	-	-	27	27	27	27	27	27
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		<b>431</b>	<b>431</b>	<b>465</b>	<b>445</b>	<b>445</b>	<b>445</b>	<b>445</b>	<b>445</b>	<b>445</b>

References

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

**WC052 Prince Albert - Supporting Table SA12a Property rates by category (current year)**

Description	Ref	Resi.	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)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
<b>Current Year 2014/15</b>																		
<b>Valuation:</b>																		
No. of properties		2 516	1	156	603	51	441	105	–	–	–	–	–	–	–	43	–	
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of supplementary valuations		1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Supplementary valuation (Rm)		1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Estimated no. of properties not valued		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Years since last valuation (select)		2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Is balance rated by uniform rate/variable rate?		Variable	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	
<b>Valuation reductions:</b>																		
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	0	–	–	–	–	–	–	–	–	–	
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Valuation reductions-R15,000 threshold (Rm)		31	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	–	
Valuation reductions-other (Rm)	2	15	–	–	260	12	36	–	–	–	–	–	–	–	–	–	–	
<b>Total valuation reductions:</b>																		
Total value used for rating (Rm)	6	492	1	64	682	46	36	1	–	–	–	–	–	–	–	113	–	
Total land value (Rm)	6	245	0	21	605	17	20	1	–	–	–	–	–	–	–	12	–	
Total value of improvements (Rm)	6	247	0	43	77	29	16	0	–	–	–	–	–	–	–	101	–	
Total market value (Rm)	6	492	1	64	682	46	36	1	–	–	–	–	–	–	–	113	–	
<b>Rating:</b>																		
Average rate	3	0.003700	0.003700	0.003700	0.000930	0.003700	0.003700	0.003700	–	–	–	–	–	–	–	0.003700	–	
Rate revenue budget (R '000)		2 286	–	–	634	–	–	–	–	–	–	–	–	–	–	–	–	
Rate revenue expected to collect (R'000)		2 171	–	–	602	–	–	–	–	–	–	–	–	–	–	–	–	
Expected cash collection rate (%)	4	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	95.0%	0.0%	
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rebates, exemptions - indigent (R'000)		168	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	250	–	–	–	–	–	–	–	–	–	–	–	–	
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	27	–	–	–	–	–	–	–	–	–	
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<b>Total rebates,exemptns,eductns,discs (R'000)</b>																		

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include 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. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC052 Prince Albert - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	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)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
<b>Budget Year 2015/16</b>																		
<b>Valuation:</b>																		
No. of properties		2 516	1	156	603	51	441	105	–	–	–	–	–	–	–	43	–	
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of supplementary valuations		1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Supplementary valuation (Rm)		1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Estimated no. of properties not valued		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Years since last valuation (select)		3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Is balance rated by uniform rate/variable rate?		Variable	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	
<b>Valuation reductions:</b>																		
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	0	–	–	–	–	–	–	–	–	–	
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Valuation reductions-R15,000 threshold (Rm)		31	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	–	
Valuation reductions-other (Rm)	2	15	–	–	260	12	36	–	–	–	–	–	–	–	–	–	–	
<b>Total valuation reductions:</b>																		
Total value used for rating (Rm)	6	492	1	64	682	46	36	1	–	–	–	–	–	–	–	113	–	
Total land value (Rm)	6	245	0	21	605	17	20	1	–	–	–	–	–	–	–	12	–	
Total value of improvements (Rm)	6	247	0	43	77	29	16	0	–	–	–	–	–	–	–	101	–	
Total market value (Rm)	6	492	1	64	682	46	36	1	–	–	–	–	–	–	–	113	–	
<b>Rating:</b>																		
Average rate	3	0.003959	0.003959	0.003959	0.003959	0.003959	0.003959	0.003959	–	–	–	–	–	–	–	0.003959	–	
Rate revenue budget (R'000)		2 190	–	–	427	109	–	–	–	–	–	–	–	–	–	1	–	
Rate revenue expected to collect (R'000)		2 081	–	–	406	104	–	–	–	–	–	–	–	–	–	1	–	
Expected cash collection rate (%)	4	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	95.0%	0.0%	
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rebates, exemptions - indigent (R'000)		168	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	250	–	–	–	–	–	–	–	–	–	–	–	–	
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	27	–	–	–	–	–	–	–	–	–	
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<b>Total rebates,exemptns,eductns,discs (R'000)</b>																		

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include 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. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

**WC052 Prince Albert - Supporting Table SA13a Service Tariffs by category**

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Property rates (rate in the Rand)</b>									
Residential properties	1	On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Residential properties - vacant land		On value of property	0.0031	0.0031	0.0034	0.0037	0.0051	0.0055	0.0059
Formal/informal settlements		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Small holdings		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Farm properties - used		On value of property	0.0008	0.0009	0.0009	0.0009	0.0010	0.0011	0.0011
Farm properties - not used		On value of property			0.0009	0.0009	0.0010	0.0011	0.0011
Industrial properties		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Business and commercial properties		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Communal land - residential		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Communal land - small holdings		On value of property	0.0008	0.0009	0.0009	0.0009	0.0010	0.0011	0.0011
Communal land - farm property		On value of property	0.0008	0.0009	0.0009	0.0009	0.0010	0.0011	0.0011
Communal land - business and commercial		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Communal land - other		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
State-owned properties		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Municipal properties		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Public service infrastructure		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Privately owned towns serviced by the owner		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
State trust land		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Restitution and redistribution properties		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
Protected areas		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
National monuments properties		On value of property	0.0031	0.0031	0.0034	0.0037	0.0040	0.0042	0.0045
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		On value of property	7 000	7 000	7 000	7 000	7 000	7 000	7 000
Indigent rebate or exemption		None	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption		None	-	-	-	-	-	-	-
Temporary relief rebate or exemption		None	-	-	-	-	-	-	-
Bona fide farmers rebate or exemption		% of property value	40%	40%	40%	40%	40%	40%	40%
<b>Other rebates or exemptions</b>									
Refer SA13B	2	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixd fee (Rands/month)		Free for indigent users	36	38	41	44	48	51	54
Service point - vacant land (Rands/month)		If connection possible	36	38	41	44	48	51	54
Water usage - life line tariff		0 - 6 kl	2.45	2.70	3.00	3.27	3.53	3.78	4.04
Water usage - Block 1 (c/kl)		7 - 15 kl	2.80	3.10	3.40	3.71	4.01	4.29	4.59
Water usage - Block 2 (c/kl)		16 - 30 kl	3.00	3.30	3.65	3.98	4.30	4.60	4.92
Water usage - Block 3 (c/kl)		31 - 50 kl	4.95	5.45	6.00	6.54	7.06	7.56	8.09
Water usage - Block 4 (c/kl)		51 - 100 kl	7.80	8.60	9.45	10.30	11.12	11.90	12.74
<b>Other</b>									
Refer SA13B	2	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixd fee (Rands/month)		Free for indigent users	67	72	77	83	90	96	103
Service point - vacant land (Rands/month)		If connection possible	67	72	77	83	90	96	103
Sewage tanks basic monthly fee		Included one clearing	67	67	67	93	101	108	115
Sewage tanks basic per additional clearing		Per clearing	67	67	67	93	101	108	115

<b>Other</b>	2	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee ( <i>Rands/month</i> )		Per 5 Amps	31	34	36	39	44	47	50
Service point - vacant land ( <i>Rands/month</i> )			31	34	36	39	44	47	50
FBE		50Kwh for indigents	-	-	-	-	-	-	-
Life-line tariff - meter		Same as indigent	Same as	Same as	Same as	Same as	Same as	Same as	Same as
Life-line tariff - prepaid		Same as indigent	Same as	Same as	Same as	Same as	Same as	Same as	Same as
Flat rate tariff - prepaid( <i>c/kwh</i> )		N/A	N/A	N/A	N/A	N/A	1.72	1.84	1.97
Meter - IBT Block 1 ( <i>c/kwh</i> )		Conventional	0.61	0.70	0.72	0.77	0.89	0.95	1.01
Meter - IBT Block 2 ( <i>c/kwh</i> )		Prepaid 0 - 200 kwh	1.29	1.50	1.53	1.65	N/A	N/A	N/A
Meter - IBT Block 3 ( <i>c/kwh</i> )		Prepaid Above 200 kwh	0.71	0.82	0.84	1.17	N/A	N/A	N/A
Prepaid - IBT Block 1 ( <i>c/kwh</i> ) Indigent		0 - 50 kwh	N/A	N/A	N/A	N/A	-	-	-
Prepaid - IBT Block 2 ( <i>c/kwh</i> ) - Indigent		50 - 350 kwh	N/A	N/A	N/A	N/A	0.91	0.98	1.04
Prepaid - IBT Block 3 ( <i>c/kwh</i> ) - Indigent		More than 350 kwh	N/A	N/A	N/A	N/A	1.17	1.25	1.34
<b>Other</b>	2	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B	Refer SA13B
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Basic charge/fixed fee		Monthly charge for once per week	41	44	47	51	55	59	63
80l bin - once a week		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
250l bin - once a week		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**References**

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b



WC052 Prince Albert - Supporting Table SA14 Household bills

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 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		159.83	176.96	192.10	209.05	209.05	209.05	8.0%	225.77	243.84	263.34
Electricity: Basic levy		30.90	34.00	36.38	38.92	38.92	38.92	8.0%	42.03	45.40	49.03
Electricity: Consumption		605.00	702.00	718.70	769.01	769.01	769.01	8.0%	830.53	896.97	968.73
Water: Basic levy		35.57	38.00	41.00	44.24	44.24	44.24	8.0%	47.78	51.60	55.73
Water: Consumption		82.10	90.50	102.95	112.71	112.71	112.71	8.0%	121.73	131.46	141.98
Sanitation		66.80	71.50	77.25	83.43	83.43	83.43	8.0%	90.10	97.31	105.10
Refuse removal		40.70	43.95	47.45	51.25	51.25	51.25	8.0%	55.35	59.78	64.56
Other											
<b>sub-total</b>		<b>1 020.90</b>	<b>1 156.91</b>	<b>1 215.83</b>	<b>1 308.61</b>	<b>1 308.61</b>	<b>1 308.61</b>	<b>8.0%</b>	<b>1 413.30</b>	<b>1 526.36</b>	<b>1 648.47</b>
VAT on Services		105.75	120.34	125.72	135.03	135.03	135.03	8.0%	145.84	157.50	170.10
<b>Total large household bill:</b>		<b>1 126.65</b>	<b>1 277.25</b>	<b>1 341.55</b>	<b>1 443.64</b>	<b>1 443.64</b>	<b>1 443.64</b>	<b>8.0%</b>	<b>1 559.14</b>	<b>1 683.87</b>	<b>1 818.58</b>
<b>% increase/-decrease</b>			<b>13.4%</b>	<b>5.0%</b>	<b>7.6%</b>	<b>-</b>	<b>-</b>	<b>8.0%</b>	<b>8.0%</b>	<b>8.0%</b>	<b>8.0%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates		113.16	125.29	135.43	147.38	147.38	147.38	8.0%	159.17	171.90	185.66
Electricity: Basic levy		30.90	34.00	36.38	38.92	38.92	38.92	8.0%	42.03	45.40	49.03
Electricity: Consumption		302.50	351.00	359.35	384.50	384.50	384.50	8.0%	415.26	448.48	484.36
Water: Basic levy		35.57	38.00	41.00	44.24	44.24	44.24	8.0%	47.78	51.60	55.73
Water: Consumption		65.10	74.00	84.80	86.99	86.99	86.99	8.0%	93.95	101.47	109.58
Sanitation		66.80	71.50	77.25	83.43	83.43	83.43	8.0%	90.10	97.31	105.10
Refuse removal		40.70	43.95	47.45	51.25	51.25	51.25	8.0%	55.35	59.78	64.56
Other											
<b>sub-total</b>		<b>654.73</b>	<b>737.74</b>	<b>781.66</b>	<b>836.71</b>	<b>836.71</b>	<b>836.71</b>	<b>8.0%</b>	<b>903.65</b>	<b>975.94</b>	<b>1 054.01</b>
VAT on Services		66.51	75.21	79.36	84.65	84.65	84.65	8.0%	91.43	98.74	106.64
<b>Total small household bill:</b>		<b>721.24</b>	<b>812.95</b>	<b>861.02</b>	<b>921.36</b>	<b>921.36</b>	<b>921.36</b>	<b>8.0%</b>	<b>995.07</b>	<b>1 074.68</b>	<b>1 160.65</b>
<b>% increase/-decrease</b>			<b>12.7%</b>	<b>5.9%</b>	<b>7.0%</b>	<b>-</b>	<b>-</b>	<b>8.0%</b>	<b>8.0%</b>	<b>8.0%</b>	<b>8.0%</b>
<b>Monthly Account for Household - 'Indigent'</b>	3										
<b>Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
Property rates		66.50	73.62	78.76	85.71	85.71	85.71	8.0%	92.57	99.97	107.97
Electricity: Basic levy		-	-	-	-	-	-	8.0%	-	-	-
Electricity: Consumption		181.50	210.60	215.61	230.70	230.70	230.70	8.0%	249.16	269.09	290.62
Water: Basic levy		-	-	-	-	-	-	8.0%	-	-	-
Water: Consumption		40.40	44.60	48.94	53.29	53.29	53.29	8.0%	57.55	62.16	67.13
Sanitation		-	-	-	-	-	-	8.0%	-	-	-
Refuse removal		-	-	-	-	-	-	8.0%	-	-	-
Other		-	-	-	-	-	-		-	-	-
<b>sub-total</b>		<b>288.40</b>	<b>328.82</b>	<b>343.31</b>	<b>369.70</b>	<b>369.70</b>	<b>369.70</b>	<b>8.0%</b>	<b>399.28</b>	<b>431.22</b>	<b>465.72</b>
VAT on Services		31.07	35.73	37.04	39.76	39.76	39.76	8.0%	42.94	46.37	50.08
<b>Total small household bill:</b>		<b>319.47</b>	<b>364.55</b>	<b>380.35</b>	<b>409.46</b>	<b>409.46</b>	<b>409.46</b>	<b>8.0%</b>	<b>442.22</b>	<b>477.59</b>	<b>515.80</b>
<b>% increase/-decrease</b>			<b>14.1%</b>	<b>4.3%</b>	<b>7.7%</b>	<b>-</b>	<b>-</b>	<b>8.0%</b>	<b>8.0%</b>	<b>8.0%</b>	<b>8.0%</b>

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)



WC052 Prince Albert - 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
<b>R thousand</b>										
<b>Parent municipality</b>										
Deposits - Bank		3 566	2 381	9 339	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>3 566</b>	<b>2 381</b>	<b>9 339</b>	-	-	-	-	-	-
<b>Entities</b>										
Entities sub-total		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		<b>3 566</b>	<b>2 381</b>	<b>9 339</b>	-	-	-	-	-	-

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

WC052 Prince Albert - Supporting Table SA16 Investment particulars by maturity

Investments 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
		Yrs/Months							
<b>Parent municipality</b>									
None									N/A
<b>Municipality sub-total</b>									
<b>Entities</b>									
Entities sub-total									
<b>TOTAL INVESTMENTS AND INTEREST</b>	1								

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

WC052 Prince Albert - Supporting Table SA17 Borrowing

Borrowing - Categorised by 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
<b>Parent municipality</b>										
Financial Leases			139	102	102	102	102	102	102	102
<b>Municipality sub-total</b>	1	-	139	102	102	102	102	102	102	102
<b>Entities</b>										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	-	139	102	102	102	102	102	102	102

Unspent Borrowing - Categorised by type										
<b>Parent municipality</b>										
Other Securities			-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current,

WC052 Prince Albert - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		11 351	14 033	15 998	18 950	21 399	21 399	19 162	18 995	19 684
Local Government Equitable Share		9 200	10 586	11 661	13 047	13 047	13 047	15 247	16 034	16 555
Finance Management		1 250	1 214	1 450	1 600	1 600	1 600	1 600	1 625	1 700
Municipal System Improvement Grant		681	800	890	934	934	934	942	957	1 043
Municipal Infrastructure Grant (MIG)		-	433	404	369	369	369	373	379	387
Integrated National Electrification Programme		-	-	-	2 000	2 000	2 000	-	-	-
EPWP Incentive		220	1 000	1 593	1 000	1 249	1 249	1 000	-	-
Rural Development		-	-	-	-	2 200	2 200	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		4 237	1 210	14 507	10 143	14 691	14 691	2 288	1 283	13 860
WC Financial Management Grant		-	100	1 113	-	300	300	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENEFICIARIES)		2 237	143	12 331	8 702	12 000	12 000	676	-	12 500
LIBRARY SERVICE: REPLACEMENT FUNDING		-	-	836	1 123	1 123	1 123	417	442	469
LIBRARY SERVICES: CONDITIONAL GRANT		-	724	-	-	-	-	882	765	811
COMMUNITY DEVELOPMENT WORKERS(CDW) OPERATIONAL SUPPORT GRANT		-	108	77	70	70	70	72	76	80
THUSONG SERVICE CENTRES GRANT		-	18	-	222	222	222	211	-	-
MUNICIPAL INFRASTRUCTURE SUPPORT GRANT		-	-	-	-	800	800	-	-	-
MUNICIPAL PERFORMANCE MANAGEMENT GRANT		-	-	-	-	150	150	-	-	-
COMPLIANCE MODEL		-	-	-	-	-	-	-	-	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT		-	-	-	26	26	26	30	-	-
MADIBA GRANT		-	-	150	-	-	-	-	-	-
Department of transport		2 000	117	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	681	-	-	-	-	-	-	-
EPWP Incentive		-	681	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	15 588	15 924	30 506	29 093	36 090	36 090	21 450	20 278	33 544
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		10 421	7 741	7 721	7 377	8 958	8 958	7 093	7 193	7 344
Municipal Infrastructure Grant (MIG)-CAPITAL		10 421	7 741	7 721	7 377	7 008	7 008	7 093	7 193	7 344
Accelerated Community Infrastructure Programme (ACIP)		-	-	-	-	450	450	-	-	-
Public Work Pedestrian Pathways		-	-	-	-	1 500	1 500	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	10 697	10 000	10 000	10 000	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENEFICIARIES)		-	-	10 497	10 000	10 000	10 000	-	-	-
PROVINCIAL CONTRIBUTION TOWARDS THE ACCELERATION OF HOUSING DELIVERY		-	-	-	-	-	-	-	-	-
DEVELOPMENT OF SPORT AND RECREATION FACILITIES		-	-	200	-	-	-	-	-	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	10 421	7 741	18 418	17 377	18 958	18 958	7 093	7 193	7 344
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		26 009	23 664	48 923	46 470	55 048	55 048	28 543	27 471	40 889

- 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)

**WC052 Prince Albert - Supporting Table SA19 Expenditure on transfers and grant programme**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		11 351	14 033	15 998	13 269	19 421	19 421	19 162	18 995	19 684
Local Government Equitable Share		9 200	10 586	11 661	13 269	13 269	13 269	15 247	16 034	16 555
Finance Management		220	1 000	1 450	-	1 600	1 600	1 600	1 625	1 700
Municipal System Improvement Grant		1 250	1 214	890	-	934	934	942	957	1 043
Municipal Infrastructure Grant (MIG)		-	433	404	-	369	369	373	379	387
Integrated National Electrification Programme		681	800	-	-	2 000	2 000	-	-	-
EPWP Incentive		-	-	1 593	-	1 249	1 249	1 000	-	-
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		4 237	1 210	6 236	8 702	20 650	20 650	2 258	1 283	13 860
WC Financial Management Grant		2 237	143	209	-	1 141	1 141	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENE		2 000	117	441	-	70	70	676	-	12 500
LIBRARY SERVICE: REPLACEMENT FUNDING		-	100	836	-	1 123	1 123	417	442	469
LIBRARY SERVICES: CONDITIONAL GRANT		-	108	-	-	26	26	882	765	811
COMMUNITY DEVELOPMENT WORKERS(CDW) OPERA		-	724	408	-	222	222	72	76	80
THUSONG SERVICE CENTRES GRANT		-	18	4 197	8 702	17 071	17 071	211	-	-
MUNICIPAL INFRASTRUCTURE SUPPORT GRANT		-	-	145	-	-	-	-	-	-
MUNICIPAL PERFORMANCE MANAGEMENT GRANT		-	-	-	-	47	47	-	-	-
COMPLIANCE MODEL		-	-	-	-	800	800	-	-	-
MADIBA GRANT		-	-	-	-	150	150	-	-	-
Other transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		15 588	15 243	22 234	21 971	40 070	40 070	21 420	20 278	33 544
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		10 421	7 741	7 721	8 508	8 958	8 958	7 093	7 193	7 344
Municipal Infrastructure Grant (MIG)-CAPITAL		10 421	7 741	7 721	7 008	7 008	7 008	7 093	7 193	7 344
Accelerated Community Infrastructure Programme (ACIP)		-	-	-	-	450	450	-	-	-
Public Work Pedestrian Pathways		-	-	-	1 500	1 500	1 500	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	10 497	8 702	13 498	13 498	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENEFICIARIES)		-	-	10 497	8 702	13 298	13 298	-	-	-
PROVINCIAL CONTRIBUTION TOWARDS THE ACCELERATION OF HOUSING DELIVERY		-	-	-	-	200	200	-	-	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		10 421	7 741	18 218	17 210	22 456	22 456	7 093	7 193	7 344
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		26 009	22 983	40 451	39 181	62 527	62 527	28 513	27 471	40 889

**References**

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

**WC052 Prince Albert - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		174	2 183	2 183	-	-	-	-	-	-
Current year receipts		11 351	14 033	15 998	18 950	21 399	21 399	19 162	18 995	19 684
<b>Conditions met - transferred to revenue</b>		<b>11 351</b>	<b>14 033</b>	<b>18 182</b>	<b>18 950</b>	<b>21 399</b>	<b>21 399</b>	<b>19 162</b>	<b>18 995</b>	<b>19 684</b>
Conditions still to be met - transferred to liabilities		174	2 183	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		430	411	411	8 700	-	-	-	-	-
Current year receipts		4 237	1 210	14 507	10 143	14 691	14 691	2 288	1 283	13 860
<b>Conditions met - transferred to revenue</b>		<b>4 237</b>	<b>1 210</b>	<b>6 218</b>	<b>18 843</b>	<b>14 691</b>	<b>14 691</b>	<b>2 288</b>	<b>1 283</b>	<b>13 860</b>
Conditions still to be met - transferred to liabilities		430	411	8 700	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	681	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		870	727	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		870	727	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>15 588</b>	<b>15 924</b>	<b>24 400</b>	<b>37 793</b>	<b>36 090</b>	<b>36 090</b>	<b>21 450</b>	<b>20 278</b>	<b>33 544</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>1 475</b>	<b>3 321</b>	<b>8 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		10 421	7 741	7 721	7 377	8 958	8 958	7 093	7 193	7 344
<b>Conditions met - transferred to revenue</b>		<b>10 421</b>	<b>7 741</b>	<b>7 721</b>	<b>7 377</b>	<b>8 958</b>	<b>8 958</b>	<b>7 093</b>	<b>7 193</b>	<b>7 344</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>10 421</b>	<b>7 741</b>	<b>7 721</b>	<b>7 377</b>	<b>8 958</b>	<b>8 958</b>	<b>7 093</b>	<b>7 193</b>	<b>7 344</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>26 009</b>	<b>23 664</b>	<b>32 121</b>	<b>45 170</b>	<b>45 048</b>	<b>45 048</b>	<b>28 543</b>	<b>27 471</b>	<b>40 889</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>1 475</b>	<b>3 321</b>	<b>8 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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

WC052 Prince Albert - Supporting Table SA21 Transfers and grants made by the municipality

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
<b>Cash Transfers to other municipalities</b>											
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other municipalities</b>											
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

**WC052 Prince Albert - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		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		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		2 071	2 184	2 309	2 450	2 450	2 450	2 582	2 737	2 901
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>2 071</b>	<b>2 184</b>	<b>2 309</b>	<b>2 450</b>	<b>2 450</b>	<b>2 450</b>	<b>2 582</b>	<b>2 737</b>	<b>2 901</b>
<b>% increase</b>	4		<b>5.5%</b>	<b>5.8%</b>	<b>6.1%</b>	-	-	<b>5.4%</b>	<b>6.0%</b>	<b>6.0%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		1 456	2 014	1 500	1 746	1 746	1 746	2 822	2 963	3 112
Pension and UIF Contributions		-	-	127	-	-	-	22	23	24
Medical Aid Contributions		-	-	23	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	142	142	142	232	243	255
Motor Vehicle Allowance	3	160	268	201	-	-	-	-	-	-
Cellphone Allowance	3	-	-	30	30	30	30	-	-	-
Housing Allowances	3	-	-	18	-	-	-	-	-	-
Other benefits and allowances	3	25	275	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>1 641</b>	<b>2 557</b>	<b>1 898</b>	<b>1 918</b>	<b>1 918</b>	<b>1 918</b>	<b>3 076</b>	<b>3 229</b>	<b>3 391</b>
<b>% increase</b>	4		<b>55.8%</b>	<b>(25.7%)</b>	<b>1.0%</b>	-	-	<b>60.3%</b>	<b>5.0%</b>	<b>5.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		5 443	5 633	6 940	8 022	7 809	7 809	8 007	8 481	9 198
Pension and UIF Contributions		636	1 097	754	1 037	1 070	1 070	1 222	1 320	1 424
Medical Aid Contributions		217	-	193	1 092	568	568	711	766	825
Overtime		561	641	672	570	605	605	700	758	819
Performance Bonus		342	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	57	605	59	95	155	155	95	106	112
Cellphone Allowance	3	-	-	7	38	38	38	76	87	90
Housing Allowances	3	25	27	(7)	78	78	78	73	75	80
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		99	343	159	113	113	113	70	86	92
Long service awards		138	8	57	70	70	70	69	75	81
Post-retirement benefit obligations	6	15	117	139	100	100	100	100	106	112
<b>Sub Total - Other Municipal Staff</b>		<b>7 533</b>	<b>8 471</b>	<b>8 973</b>	<b>11 215</b>	<b>10 606</b>	<b>10 606</b>	<b>11 123</b>	<b>11 859</b>	<b>12 831</b>
<b>% increase</b>	4		<b>12.4%</b>	<b>5.9%</b>	<b>25.0%</b>	<b>(5.4%)</b>	-	<b>4.9%</b>	<b>6.6%</b>	<b>8.2%</b>
<b>Total Parent Municipality</b>		<b>11 245</b>	<b>13 212</b>	<b>13 181</b>	<b>15 584</b>	<b>14 974</b>	<b>14 974</b>	<b>16 780</b>	<b>17 825</b>	<b>19 123</b>
			<b>17.5%</b>	<b>(0.2%)</b>	<b>18.2%</b>	<b>(3.9%)</b>	-	<b>12.1%</b>	<b>6.2%</b>	<b>7.3%</b>
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>11 245</b>	<b>13 212</b>	<b>13 181</b>	<b>15 584</b>	<b>14 974</b>	<b>14 974</b>	<b>16 780</b>	<b>17 825</b>	<b>19 123</b>
<b>% increase</b>	4		<b>17.5%</b>	<b>(0.2%)</b>	<b>18.2%</b>	<b>(3.9%)</b>	-	<b>12.1%</b>	<b>6.2%</b>	<b>7.3%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>9 174</b>	<b>11 028</b>	<b>10 872</b>	<b>13 134</b>	<b>12 524</b>	<b>12 524</b>	<b>14 198</b>	<b>15 088</b>	<b>16 222</b>

**References**

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

**Column Definitions:**

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The 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



**WC052 Prince Albert - 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
<b>Rand per annum</b>				<b>1.</b>				<b>2.</b>
<b>Councillors</b>	3							
Speaker	4	1	593 947	-	-			593 947
Chief Whip			-	-	-			-
Executive Mayor		1	736 574	-	-			736 574
Deputy Executive Mayor		1	337 220	-	-			337 220
Executive Committee			-	-	-			-
Total for all other councillors		4	914 254	-	-			914 254
<b>Total Councillors</b>	8	7	<b>2 581 995</b>	-	-			<b>2 581 995</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)		1	1 032 326	-	-	82 586		1 114 912
Chief Finance Officer		1	877 477	11 491	-	73 123		962 091
Director Corporate / Community		1	456 214	5 062	-	38 018		499 294
Director Technical Services		1	456 214	5 062	-	38 018		499 294
<i>List of each official with packages &gt;= senior manager</i>								
<b>Total Senior Managers of the Municipality</b>	8,10	4	<b>2 822 231</b>	<b>21 615</b>	-	<b>231 745</b>		<b>3 075 591</b>
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								
<b>Total for municipal entities</b>	8,10	-	-	-	-	-		-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	11	<b>5 404 226</b>	<b>21 615</b>	-	<b>231 745</b>		<b>5 657 586</b>

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

WC052 Prince Albert - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		7	-	7	7	-	7	7	-	7
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	3	-	3	4	-	4	4	-	4
Other Managers	7	4	3	1	4	3	1	4	3	1
Professionals		2	2	-	3	2	1	1	-	1
Finance		-	-	-	1	-	1	1	-	1
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		2	2	-	2	2	-	-	-	-
Technicians		3	2	1	3	2	1	3	2	1
Finance		1	-	1	1	-	1	1	-	1
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		2	2	-	2	2	-	2	2	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		23	10	13	23	10	13	23	23	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		7	7	-	7	7	-	7	7	-
Elementary Occupations		23	22	1	23	22	1	23	22	1
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>72</b>	<b>46</b>	<b>26</b>	<b>74</b>	<b>46</b>	<b>28</b>	<b>72</b>	<b>57</b>	<b>15</b>
<b>% increase</b>					2.8%	-	7.7%	(2.7%)	23.9%	(46.4%)
<b>Total municipal employees headcount</b>	6, 10	<b>65</b>	<b>46</b>	<b>19</b>	<b>67</b>	<b>46</b>	<b>21</b>	<b>65</b>	<b>57</b>	<b>8</b>
Finance personnel headcount	8, 10	<b>7</b>	<b>6</b>		<b>7</b>	<b>6</b>	<b>1</b>	<b>7</b>	<b>6</b>	<b>1</b>
Human Resources personnel headcount	8, 10	<b>2</b>	<b>2</b>		<b>2</b>	<b>2</b>		<b>2</b>	<b>2</b>	

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 fo 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

WC052 Prince Albert - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>																
Property rates		795	175	175	175	175	175	175	175	175	175	175	175	2 721	3 057	3 173
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	12 637	13 544	14 553
Service charges - water revenue		239	239	239	239	239	239	239	239	239	239	239	239	2 870	3 098	3 383
Service charges - sanitation revenue		172	172	172	172	172	172	172	172	172	172	172	172	2 061	2 252	2 460
Service charges - refuse revenue		103	103	103	103	103	103	103	103	103	103	103	103	1 231	1 347	1 475
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		27	27	27	27	27	27	27	27	27	27	27	27	323	331	340
Interest earned - external investments		30	30	30	30	30	30	30	30	30	30	30	30	360	360	360
Interest earned - outstanding debtors		50	50	50	50	50	50	50	50	50	50	50	50	600	600	600
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		746	746	746	746	746	746	746	746	746	746	746	746	8 952	8 190	8 334
Licences and permits		18	18	18	18	18	18	18	18	18	18	18	18	220	224	227
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		6 526	627	1 303	427	5 459	427	427	427	4 544	427	427	427	21 450	20 278	33 545
Other revenue		35	35	35	35	35	35	35	35	35	35	35	35	418	461	495
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>9 794</b>	<b>3 275</b>	<b>3 951</b>	<b>3 075</b>	<b>8 106</b>	<b>3 075</b>	<b>3 075</b>	<b>3 075</b>	<b>7 192</b>	<b>3 075</b>	<b>3 075</b>	<b>3 075</b>	<b>53 842</b>	<b>53 741</b>	<b>68 945</b>
<b>Expenditure By Type</b>																
Employee related costs		1 117	1 117	1 117	1 117	1 914	1 117	1 117	1 117	1 117	1 117	1 117	1 117	14 198	15 088	16 222
Remuneration of councillors		215	215	215	215	215	215	215	215	215	215	215	215	2 582	2 737	2 901
Debt impairment		188	188	188	188	188	188	188	188	188	188	188	188	2 250	2 255	2 260
Depreciation & asset impairment		158	158	158	158	158	158	158	158	158	158	158	158	1 895	1 895	1 895
Finance charges		-	-	-	-	-	-	-	-	-	-	-	300	300	314	329
Bulk purchases		903	903	753	753	753	753	753	753	753	753	853	9 581	9 583	10 435	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		108	108	108	108	108	108	108	108	108	108	108	108	1 292	1 323	1 426
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		1 526	1 726	2 602	1 826	2 326	1 726	1 526	1 526	1 526	2 076	1 526	1 826	21 740	20 543	33 474
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>4 214</b>	<b>4 414</b>	<b>5 140</b>	<b>4 364</b>	<b>5 661</b>	<b>4 264</b>	<b>4 064</b>	<b>4 064</b>	<b>4 064</b>	<b>4 614</b>	<b>4 164</b>	<b>4 814</b>	<b>53 839</b>	<b>53 739</b>	<b>68 941</b>
<b>Surplus/(Deficit)</b>		<b>5 580</b>	<b>(1 139)</b>	<b>(1 189)</b>	<b>(1 289)</b>	<b>2 445</b>	<b>(1 189)</b>	<b>(989)</b>	<b>(989)</b>	<b>3 128</b>	<b>(1 539)</b>	<b>(1 089)</b>	<b>(1 739)</b>	<b>3</b>	<b>2</b>	<b>4</b>
Transfers recognised - capital		1 432	1 432	1 432	1 432	1 432	1 432	250	250	250	250	250	250	10 093	11 193	10 344
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7 012</b>	<b>293</b>	<b>243</b>	<b>143</b>	<b>3 877</b>	<b>243</b>	<b>(739)</b>	<b>(739)</b>	<b>3 378</b>	<b>(1 289)</b>	<b>(839)</b>	<b>(1 489)</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>7 012</b>	<b>293</b>	<b>243</b>	<b>143</b>	<b>3 877</b>	<b>243</b>	<b>(739)</b>	<b>(739)</b>	<b>3 378</b>	<b>(1 289)</b>	<b>(839)</b>	<b>(1 489)</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>

References

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

**WC052 Prince Albert - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		903	2	2	2	745	2	2	2	610	2	2	2	2 273	2 273	2 273
Vote 2 - DIRECTOR FINANCE		1 476	256	256	256	751	256	256	256	661	256	256	14 294	19 227	19 679	19 116
Vote 3 - DIRECTOR CORPORATE		462	14	14	14	383	14	14	14	316	14	14	14	1 285	1 296	1 307
Vote 4 - DIRECTOR COMMUNITY		3 067	2 862	2 862	2 662	2 996	2 662	1 479	1 479	1 753	1 479	1 479	(12 809)	11 972	10 925	11 161
Vote 5 - DIRECTOR TECHNICAL SERVICES		5 318	1 574	1 574	1 574	4 663	1 574	1 574	1 574	4 102	1 574	1 574	1 824	28 502	30 762	32 933
<b>Total Revenue by Vote</b>		<b>11 226</b>	<b>4 707</b>	<b>4 707</b>	<b>4 507</b>	<b>9 539</b>	<b>4 507</b>	<b>3 325</b>	<b>3 325</b>	<b>7 442</b>	<b>3 325</b>	<b>3 325</b>	<b>3 325</b>	<b>63 258</b>	<b>64 935</b>	<b>66 789</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		429	429	429	429	531	429	429	429	429	429	429	429	5 253	5 541	5 842
Vote 2 - DIRECTOR FINANCE		301	301	501	601	1 242	501	301	301	301	301	301	4 846	9 794	9 155	9 675
Vote 3 - DIRECTOR CORPORATE		285	285	285	285	415	285	285	285	285	835	285	285	4 095	4 373	4 652
Vote 4 - DIRECTOR COMMUNITY		1 237	1 437	1 437	1 237	1 430	1 237	1 237	1 237	1 237	1 237	1 237	(2 708)	11 492	11 440	11 783
Vote 5 - DIRECTOR TECHNICAL SERVICES		1 962	1 962	1 812	1 812	2 044	1 812	1 812	1 812	1 812	1 812	1 912	1 962	22 530	23 230	24 488
<b>Total Expenditure by Vote</b>		<b>4 214</b>	<b>4 414</b>	<b>4 464</b>	<b>4 364</b>	<b>5 661</b>	<b>4 264</b>	<b>4 064</b>	<b>4 064</b>	<b>4 064</b>	<b>4 614</b>	<b>4 164</b>	<b>4 814</b>	<b>53 163</b>	<b>53 739</b>	<b>56 441</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>7 012</b>	<b>293</b>	<b>243</b>	<b>143</b>	<b>3 877</b>	<b>243</b>	<b>(739)</b>	<b>(739)</b>	<b>3 378</b>	<b>(1 289)</b>	<b>(839)</b>	<b>(1 489)</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>7 012</b>	<b>293</b>	<b>243</b>	<b>143</b>	<b>3 877</b>	<b>243</b>	<b>(739)</b>	<b>(739)</b>	<b>3 378</b>	<b>(1 289)</b>	<b>(839)</b>	<b>(1 489)</b>	<b>10 096</b>	<b>11 196</b>	<b>10 348</b>

References

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

WC052 Prince Albert - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>																
<b>Governance and administration</b>		4 469	2 220	2 220	2 020	3 529	2 020	837	837	2 072	837	837	837	22 735	23 228	22 696
Executive and council		903	2	2	2	745	2	2	2	610	2	2	2	2 273	2 273	2 273
Budget and treasury office		3 224	2 204	2 204	2 004	2 499	2 004	822	822	1 227	822	822	822	19 477	19 959	19 416
Corporate services		342	14	14	14	284	14	14	14	235	14	14	14	985	996	1 007
<b>Community and public safety</b>		1 319	913	913	913	1 248	913	913	913	1 187	913	913	913	11 972	10 925	11 161
Community and social services		341	148	148	148	307	148	148	148	278	148	148	148	2 259	1 970	2 057
Sport and recreation		113	-	-	-	93	-	-	-	76	-	-	-	283	282	282
Public safety		865	765	765	765	848	765	765	765	833	765	765	765	9 430	8 673	8 821
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		782	7	7	7	646	7	7	7	530	7	7	7	2 022	2 022	2 022
Planning and development		120	-	-	-	99	-	-	-	81	-	-	-	300	300	300
Road transport		662	7	7	7	547	7	7	7	449	7	7	7	1 722	1 722	1 722
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		4 656	1 567	1 567	1 567	4 116	1 567	1 567	1 567	3 652	1 567	1 567	1 567	26 530	28 760	30 911
Electricity		2 337	1 054	1 054	1 054	2 112	1 054	1 054	1 054	1 920	1 054	1 054	1 054	15 853	17 160	18 169
Water		807	239	239	239	708	239	239	239	623	239	239	239	4 290	4 906	5 712
Waste water management		940	172	172	172	805	172	172	172	690	172	172	172	3 981	4 172	4 380
Waste management		573	103	103	103	490	103	103	103	420	103	103	103	2 406	2 523	2 650
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>		11 226	4 707	4 707	4 507	9 539	4 507	3 325	3 325	7 442	3 325	3 325	3 325	63 258	64 935	66 789
<b>Expenditure - Standard</b>																
<b>Governance and administration</b>		1 273	1 473	1 673	1 573	2 427	1 473	1 273	1 273	1 273	1 823	1 273	1 873	18 675	18 573	19 648
Executive and council		429	429	429	429	531	429	429	429	429	429	429	429	5 254	5 542	5 844
Budget and treasury office		596	796	996	896	1 538	796	596	596	596	596	596	1 196	9 794	9 155	9 675
Corporate services		247	247	247	247	359	247	247	247	247	247	247	247	3 627	3 876	4 129
<b>Community and public safety</b>		941	941	941	941	1 134	941	941	941	941	941	941	941	11 491	11 439	11 782
Community and social services		209	209	209	209	324	209	209	209	209	209	209	209	2 629	2 399	2 552
Sport and recreation		42	42	42	42	71	42	42	42	42	42	42	42	535	575	620
Public safety		690	690	690	690	739	690	690	690	690	690	690	690	8 327	8 465	8 610
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		336	336	336	336	478	336	336	336	336	336	336	336	4 180	4 428	4 688
Planning and development		37	37	37	37	56	37	37	37	37	37	37	37	467	497	523
Road transport		299	299	299	299	422	299	299	299	299	299	299	299	3 713	3 931	4 165
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		1 663	1 663	1 513	1 513	1 621	1 513	1 513	1 513	1 513	1 513	1 613	1 663	18 817	19 299	20 323
Electricity		1 178	1 178	1 028	1 028	1 037	1 028	1 028	1 028	1 028	1 028	1 128	1 178	12 890	12 919	13 824
Water		139	139	139	139	157	139	139	139	139	139	139	139	1 690	1 871	1 800
Waste water management		211	211	211	211	256	211	211	211	211	211	211	211	2 574	2 764	2 870
Waste management		136	136	136	136	172	136	136	136	136	136	136	136	1 662	1 745	1 829
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>		4 214	4 414	4 464	4 364	5 661	4 264	4 064	4 064	4 064	4 614	4 164	4 814	53 163	53 739	56 441
<b>Surplus/(Deficit) before assoc.</b>		7 012	293	243	143	3 877	243	(739)	(739)	3 378	(1 289)	(839)	(1 489)	10 096	11 196	10 348
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	7 012	293	243	143	3 877	243	(739)	(739)	3 378	(1 289)	(839)	(1 489)	10 096	11 196	10 348

References

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

**WC052 Prince Albert - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Multi-year expenditure to be appropriated</b>	1															
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		367	367	367	367	367	367	-	-	-	-	-	-	2 200	-	-
Vote 5 - DIRECTOR TECHNICAL SERVICES		1 315	1 315	1 315	1 315	1 315	1 315	-	-	-	-	-	-	7 893	11 193	10 344
<b>Capital single-year expenditure sub-total</b>	2	<b>1 682</b>	<b>1 682</b>	<b>1 682</b>	<b>1 682</b>	<b>1 682</b>	<b>1 682</b>	-	-	-	-	-	-	<b>10 093</b>	<b>11 193</b>	<b>10 344</b>
<b>Total Capital Expenditure</b>	2	<b>1 682</b>	<b>1 682</b>	<b>1 682</b>	<b>1 682</b>	<b>1 682</b>	<b>1 682</b>	-	-	-	-	-	-	<b>10 093</b>	<b>11 193</b>	<b>10 344</b>

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

WC052 Prince Albert - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>																
<b>Capital Expenditure - Standard</b>	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		367	367	367	367	367	367	-	-	-	-	-	-	2 200	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		367	367	367	367	367	367	-	-	-	-	-	-	2 200	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		100	100	100	100	100	100	-	-	-	-	-	-	600	1 250	4 444
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		100	100	100	100	100	100	-	-	-	-	-	-	600	1 250	4 444
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 215	1 215	1 215	1 215	1 215	1 215	-	-	-	-	-	-	7 293	9 943	5 900
Electricity		500	500	500	500	500	500	-	-	-	-	-	-	3 000	4 000	3 000
Water		382	382	382	382	382	382	-	-	-	-	-	-	2 293	-	1 500
Waste water management		333	333	333	333	333	333	-	-	-	-	-	-	2 000	5 943	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 400
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	2	1 682	1 682	1 682	1 682	1 682	1 682	-	-	-	-	-	-	10 093	11 193	10 344
<b>Funded by:</b>																
National Government		1 682	1 682	1 682	1 682	1 682	1 682	-	-	-	-	-	-	10 093	11 193	10 344
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		1 682	1 682	1 682	1 682	1 682	1 682	-	-	-	-	-	-	10 093	11 193	10 344
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		1 682	1 682	1 682	1 682	1 682	1 682	-	-	-	-	-	-	10 093	11 193	10 344

WC052 Prince Albert - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash Receipts By Source</b>													1			
Property rates	516	358	158	158	158	158	158	158	158	158	158	158	158	2 449	3 057	3 173
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	993	993	993	993	993	993	993	993	993	993	993	993	993	11 917	13 544	14 553
Service charges - water revenue	215	215	215	215	215	215	215	215	215	215	215	215	215	2 585	3 098	3 383
Service charges - sanitation revenue	155	155	155	155	155	155	155	155	155	155	155	155	155	1 855	2 252	2 460
Service charges - refuse revenue	92	92	92	92	92	92	92	92	92	92	92	92	92	1 108	1 347	1 475
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5	5	5	5	5	5	5	5	5	5	5	5	5	58	58	58
Interest earned - external investments	30	30	30	30	30	30	30	30	30	30	30	30	30	360	360	360
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	738	738	738	738	738	738	738	738	738	738	738	738	738	8 852	8 082	8 217
Licences and permits	18	18	18	18	18	18	18	18	18	18	18	18	18	220	224	227
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	11 234	1 342	-	-	6 220	211	72	-	4 621	30	-	-	-	23 730	23 558	35 825
Other revenue	12	12	12	12	12	12	12	12	12	12	12	12	12	150	162	175
<b>Cash Receipts by Source</b>	<b>14 008</b>	<b>3 958</b>	<b>2 416</b>	<b>2 416</b>	<b>8 636</b>	<b>2 627</b>	<b>2 488</b>	<b>2 416</b>	<b>7 038</b>	<b>2 446</b>	<b>2 416</b>	<b>2 416</b>	<b>53 283</b>	<b>55 741</b>	<b>69 906</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	2 766	-	-	-	3 263	-	-	-	1 064	-	-	-	-	7 093	7 193	(5 156)
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>16 774</b>	<b>3 958</b>	<b>2 416</b>	<b>2 416</b>	<b>11 899</b>	<b>2 627</b>	<b>2 488</b>	<b>2 416</b>	<b>8 101</b>	<b>2 446</b>	<b>2 416</b>	<b>2 416</b>	<b>60 376</b>	<b>62 934</b>	<b>64 750</b>	
<b>Cash Payments by Type</b>																
Employee related costs	1 117	1 117	1 117	1 117	1 914	1 117	1 117	1 117	1 117	1 117	1 117	1 117	1 117	14 198	15 069	16 201
Remuneration of councillors	215	215	215	215	215	215	215	215	215	215	215	215	215	2 582	2 737	2 901
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	900	900	750	750	750	750	750	750	750	750	850	900	9 550	9 550	10 400	
Bulk purchases - Water & Sewer	3	3	3	3	3	3	3	3	3	3	3	3	31	33	35	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	108	108	108	108	108	108	108	108	108	108	108	108	1 292	1 323	1 426	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 517	1 717	1 917	1 817	2 317	1 717	1 517	1 517	1 517	1 955	1 517	1 817	20 841	20 523	20 954	
<b>Cash Payments by Type</b>	<b>3 859</b>	<b>4 059</b>	<b>4 109</b>	<b>4 009</b>	<b>5 306</b>	<b>3 909</b>	<b>3 709</b>	<b>3 709</b>	<b>3 709</b>	<b>4 147</b>	<b>3 809</b>	<b>4 159</b>	<b>48 494</b>	<b>49 236</b>	<b>51 917</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	1 649	1 649	1 649	1 649	1 649	1 649	-	-	-	-	-	-	9 893	11 193	10 344	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>5 508</b>	<b>5 708</b>	<b>5 758</b>	<b>5 658</b>	<b>6 955</b>	<b>5 558</b>	<b>3 709</b>	<b>3 709</b>	<b>3 709</b>	<b>4 147</b>	<b>3 809</b>	<b>4 159</b>	<b>58 387</b>	<b>60 430</b>	<b>62 262</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>11 267</b>	<b>(1 750)</b>	<b>(3 342)</b>	<b>(3 242)</b>	<b>4 944</b>	<b>(2 931)</b>	<b>(1 221)</b>	<b>(1 293)</b>	<b>4 392</b>	<b>(1 701)</b>	<b>(1 393)</b>	<b>(1 743)</b>	<b>1 989</b>	<b>2 505</b>	<b>2 488</b>	
Cash/cash equivalents at the month/year begin:	564	11 831	10 081	6 740	3 498	8 442	5 511	4 290	2 997	7 390	5 689	4 296	564	2 553	5 058	
Cash/cash equivalents at the month/year end:	11 831	10 081	6 740	3 498	8 442	5 511	4 290	2 997	7 390	5 689	4 296	2 553	2 553	5 058	7 546	





**WC052 Prince Albert - Supporting Table SA32 List of external mechanisms**

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Mubesko	Yrs	3	AFS Accounting Support	30/11/2015	3 000
Ubertech	Yrs	3	IT	30/6/2017	1 390
PWC	Yrs	1	Assets	30/6/2015	120
Ignite	Yrs	1	IDP,SDBIP	30/6/2015	150
Syntell	Yrs	3	Pre-Paid Electricity	30/6/2015	100
Pay-Day	Yrs	1	Salary	30/6/2015	80

References

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

WC052 Prince Albert - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
		1,3	Total	Original Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
<i>None</i>		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
<i>Mubesko</i>		1 746	821	300	-	-	-	-	-	-	-	-	-	2 867
<i>Ubertech</i>		-	200	400	600	-	-	-	-	-	-	-	-	1 200
<i>PWC</i>		-	120	-	-	-	-	-	-	-	-	-	-	-
<i>Ignite</i>		-	150	-	-	-	-	-	-	-	-	-	-	-
<i>Syntell</i>		-	100	-	-	-	-	-	-	-	-	-	-	-
<i>Pay-Day</i>		-	80	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditure Implication</b>		1 746	1 471	700	600	-	-	-	-	-	-	-	-	4 517
<b>Capital Expenditure Obligation By Contract</b>	2													
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		1 746	1 471	700	600	-	-	-	-	-	-	-	-	4 517

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

WC052 Prince Albert - Supporting Table SA34a 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
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	4 694	9 379	9 379	4 893	5 493	5 944
Infrastructure - Road transport		-	-	-	1 650	1 447	1 447	600	1 250	4 444
Roads, Pavements & Bridges					1 650	1 447	1 447	600	1 250	4 444
Storm water					-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation					-	-	-	-	-	-
Transmission & Reticulation					-	-	-	-	-	-
Street Lighting					-	-	-	-	-	-
Infrastructure - Water		-	-	-	2 944	5 089	5 089	2 293	-	1 500
Dams & Reservoirs					2 944	5 089	5 089	2 293	-	1 500
Water purification					-	-	-	-	-	-
Reticulation					-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	100	2 842	2 842	2 000	4 243	-
Reticulation					-	-	-	-	-	-
Sewerage purification					100	2 842	2 842	2 000	4 243	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management					-	-	-	-	-	-
Transportation	2				-	-	-	-	-	-
Gas					-	-	-	-	-	-
Other	3				-	-	-	-	-	-
<b>Community</b>		-	-	-	2 214	1 182	1 182	2 200	-	-
Parks & gardens					-	-	-	-	-	-
Sportsfields & stadia					2 214	1 182	1 182	2 200	-	-
Swimming pools					-	-	-	-	-	-
Community halls					-	-	-	-	-	-
Libraries					-	-	-	-	-	-
Recreational facilities					-	-	-	-	-	-
Fire, safety & emergency					-	-	-	-	-	-
Security and policing					-	-	-	-	-	-
Buses	7				-	-	-	-	-	-
Clinics					-	-	-	-	-	-
Museums & Art Galleries					-	-	-	-	-	-
Cemeteries					-	-	-	-	-	-
Social rental housing	8				-	-	-	-	-	-
Other					-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings					-	-	-	-	-	-
Other	9				-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development					-	-	-	-	-	-
Other					-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles					-	-	-	-	-	-
Specialised vehicles	10				-	-	-	-	-	-
Plant & equipment					-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)					-	-	-	-	-	-
Other					-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class					-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class					-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming					-	-	-	-	-	-
Other (list sub-class)					-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	-	-	6 908	10 561	10 561	7 093	5 493	5 944
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse					-	-	-	-	-	-
Fire					-	-	-	-	-	-
Conservancy					-	-	-	-	-	-
Ambulances					-	-	-	-	-	-

References

- 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
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI 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 vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class

WC052 Prince Albert - Supporting Table SA34b 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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		5 052	4 834	-	100	544	544	-	1 700	1 400
Infrastructure - Road transport		422	2 693	-	-	-	-	-	-	-
Roads, Pavements & Bridges		422	2 693	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		584	1 462	-	-	450	450	-	-	-
Dams & Reservoirs		-	-	-	-	450	450	-	-	-
Water purification		584	1 462	-	-	-	-	-	-	-
Infrastructure - Sanitation		2 797	-	-	50	44	44	-	1 700	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		2 797	-	-	50	44	44	-	1 700	-
Infrastructure - Other		1 249	678	-	50	50	50	-	-	1 400
Waste Management		-	-	-	50	50	50	-	-	1 400
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	1 249	678	-	-	-	-	-	-	-
<b>Community</b>		5 162	2 858	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	2 858	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		5 162	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		357	666	-	-	100	100	-	-	-
General vehicles		-	-	-	-	100	100	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		130	-	-	-	-	-	-	-	-
Furniture and other office equipment		227	666	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	10 571	8 358	-	100	644	644	-	1 700	1 400
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		100.0%	100.0%	0.0%	1.4%	5.7%	5.7%	0.0%	23.6%	19.1%
<b>Renewal of Existing Assets as % of deprecn"</b>		693.6%	493.7%	0.0%	5.9%	37.8%	37.8%	0.0%	89.7%	73.9%

WC052 Prince Albert - Supporting Table SA34c Repairs and maintenance expenditure by asset class:

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		524	644	181	297	297	297	287	373	279
Infrastructure - Road transport		154	167	1	18	18	18	18	19	20
<i>Roads, Pavements &amp; Bridges</i>		154	167	1	18	18	18	18	19	20
Infrastructure - Electricity		37	117	67	73	73	73	43	33	35
<i>Transmission &amp; Reticulation</i>		37	117	67	73	73	73	43	33	35
Infrastructure - Water		180	195	67	122	122	122	142	230	128
<i>Dams &amp; Reservoirs</i>		-	-	26	30	30	30	30	31	33
<i>Water purification</i>		180	195	41	92	92	92	112	199	95
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		83	95	35	55	55	55	55	59	62
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		83	95	35	55	55	55	55	59	62
Infrastructure - Other		71	69	11	30	30	30	30	31	33
<i>Waste Management</i>		71	69	11	30	30	30	30	31	33
<b>Community</b>		32	18	128	173	173	173	243	257	239
Parks & gardens		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		32	18	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	128	173	173	173	243	257	239
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		134	39	520	587	587	587	661	633	660
General vehicles		-	-	311	341	311	311	353	355	374
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	38	134	134	134	136	140	143
Computers - hardware/equipment		119	39	-	10	10	10	10	10	10
Furniture and other office equipment		15	-	18	52	52	52	62	70	72
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	153	50	80	80	100	58	61
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	690	701	830	1 056	1 056	1 056	1 190	1 262	1 177
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
<b>R&amp;M as a % of PPE</b>		1.3%	1.2%	1.1%	1.1%	1.1%	1.1%	1.2%	1.1%	1.0%
<b>R&amp;M as % Operating Expenditure</b>		1.9%	1.8%	1.5%	2.0%	1.4%	1.4%	2.2%	2.3%	1.7%



**WC052 Prince Albert - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		2 200	-	-	-	-	-	1 551
Vote 5 - DIRECTOR TECHNICAL SERVICES		7 893	11 193	10 344	11 069	11 843	12 672	45 833
<i>List entity summary if applicable</i>		N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total Capital Expenditure</b>		<b>10 093</b>	<b>11 193</b>	<b>10 344</b>	<b>11 069</b>	<b>11 843</b>	<b>12 672</b>	<b>47 384</b>
<b>Future operational costs by vote</b>	2							
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-
Vote 2 - DIRECTOR FINANCE		-	-	-	-	-	-	-
Vote 3 - DIRECTOR CORPORATE		-	-	-	-	-	-	-
Vote 4 - DIRECTOR COMMUNITY		22	24	27	30	33	37	122
Vote 5 - DIRECTOR TECHNICAL SERVICES		79	196	314	446	596	764	1 689
<i>List entity summary if applicable</i>		N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total future operational costs</b>		<b>101</b>	<b>221</b>	<b>341</b>	<b>476</b>	<b>629</b>	<b>801</b>	<b>1 810</b>
<b>Future revenue by source</b>	3							
Property rates		101	221	341	476	629	801	1 810
Property rates - penalties & collection charges		-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-
<i>List other revenues sources if applicable</i>		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total future revenue</b>		<b>101</b>	<b>221</b>	<b>341</b>	<b>476</b>	<b>629</b>	<b>801</b>	<b>1 810</b>
<b>Net Financial Implications</b>		<b>10 093</b>	<b>11 193</b>	<b>10 344</b>	<b>11 069</b>	<b>11 843</b>	<b>12 672</b>	<b>47 384</b>

**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)



WC052 Prince Albert - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
R thousand	4				6	3	3	5								
<b>Parent municipality:</b>																
<i>List all capital projects grouped by Municipal Vote</i>																
Director Technical Services		P/A Upgrade Stormwater System			yes	Infrastructure - Road transport	Storm water	N/A	2 144	-	44	300	-	1 800	Prince Albert	Renewal
Director Technical Services		P/A New Reservoir			yes	Infrastructure - Water	Dams & Reservoirs	N/A	7 805	3 775	2 330	1 700	-	-	Prince Albert	Renewal
Director Technical Services		P/A Pipeline to Reservoir			yes	Infrastructure - Water	Dams & Reservoirs	N/A	2 652	-	2 652	-	-	-	Prince Albert	Renewal
Director Technical Services		P/A New Swimming Pool			yes	Community	Sportsfields & stadia	N/A	3 170	188	982	2 000	-	-	Prince Albert	Renewal
Director Technical Services		P/A Upgrade Wastewater Treat.			yes	Infrastructure - Sanitation	Sewerage purification	N/A	4 107	-	7	2 000	2 100	-	Prince Albert	Renewal
Director Technical Services		L/G Housing Project			yes	Other	Other Buildings	N/A	12 959	2 959	10 000	-	-	-	Leeu Gamka	New
Director Technical Services		L/G Upgrading of Sanitation			yes	Infrastructure - Sanitation	Sewerage purification	N/A	50	-	50	-	-	-	Leeu Gamka	Renewal
Director Technical Services		LEEUE-GAMKA NEW BULK SANITATION INFRASTR.			yes	Infrastructure - Sanitation	Sewerage purification	N/A	-	-	-	-	-	-	Leeu Gamka	Renewal
Director Technical Services		PEDESTRIAN PATHWAYS			yes	Infrastructure - Road transport	Roads, Pavements & Bridges	N/A	1 316	-	1 316	-	-	-	Prince Albert	Renewal
Director Technical Services		P/A TOEGANGS PAAIE			yes	Infrastructure - Road transport	Roads, Pavements & Bridges	N/A	1 544	-	44	-	-	1 500	Prince Albert	Renewal
Director Technical Services		Leeu-GAMKA Upgrade Stormwater System			yes	Infrastructure - Road transport	Roads, Pavements & Bridges	N/A	3 394	-	44	300	1 250	1 800	Prince Albert	Renewal
Director Technical Services		K/S AFVAL WATER SUIWERING FASE 2			yes	Infrastructure - Water	Dams & Reservoirs	N/A	1 744	-	44	-	1 700	-	Prince Albert	Renewal
Director Technical Services		Upgrading of sports facilities			yes	Community	Sportsfields & stadia	N/A	200	-	200	-	-	-	Prince Albert	Renewal
Director Technical Services		DOHS - Bitterwater Water Supply			yes	Infrastructure - Water	Dams & Reservoirs	N/A	43	-	43	-	-	-	Prince Albert	Renewal
Director Technical Services		DOHS - Bitterwater Nood Pyplyn			yes	Infrastructure - Water	Dams & Reservoirs	N/A	26	-	26	-	-	-	Prince Albert	Renewal
Director Technical Services		DOHS - L/G WTW			yes	Infrastructure - Sanitation	Sewerage purification	N/A	132	-	132	-	-	-	Prince Albert	Renewal
Director Technical Services		DOHS - L/G Waste Treatment Works Electric			yes	Infrastructure - Sanitation	Sewerage purification	N/A	2 226	-	2 226	-	-	-	Prince Albert	Renewal
Director Technical Services		DOHS - L/G and P/A Road INFR. Water and Sanitation			yes	Infrastructure - Sanitation	Sewerage purification	N/A	413	-	413	-	-	-	Prince Albert	Renewal
Director Technical Services		DOHS - L/G Water Treatment			yes	Infrastructure - Water	Dams & Reservoirs	N/A	31	-	31	-	-	-	Prince Albert	Renewal
Director Technical Services		DOHS - P/A Road Package Plant			yes	Infrastructure - Water	Dams & Reservoirs	N/A	21	-	21	-	-	-	Prince Albert	Renewal
Director Technical Services		ACIP - Dept Waterwerke - Valve Replacement			yes	Infrastructure - Water	Dams & Reservoirs	N/A	300	-	300	-	-	-	Prince Albert	Renewal
Director Technical Services		ACIP - Dept Waterwerke Meter Replacement			yes	Infrastructure - Water	Dams & Reservoirs	N/A	150	-	150	-	-	-	Prince Albert	Renewal
Director Technical Services		BULK SANITATION LEEU GAMKA			yes	Infrastructure - Sanitation	Sewerage purification	N/A	-	-	-	-	-	-	Prince Albert	Renewal
Director Technical Services		L/G BULK SANITATION INFRA			yes	Infrastructure - Sanitation	Sewerage purification	N/A	2 066	-	-	-	2 066	-	Prince Albert	Renewal
Director Technical Services		OPGRADEER STORM SISTEEM L/G			yes	Infrastructure - Road transport	Roads, Pavements & Bridges	N/A	-	-	-	-	-	-	Prince Albert	Renewal
Director Technical Services		L/G UPGRADE STORMWATER SYSTEM			yes	Infrastructure - Road transport	Roads, Pavements & Bridges	N/A	-	-	-	-	-	-	Prince Albert	Renewal
Director Technical Services		P/A REHABILITASIE VULLIS STORTINGSTERREIN			yes	Infrastructure - Other	Waste Management	N/A	-	-	-	-	-	-	Prince Albert	Renewal
Director Technical Services		INEG Upgrade Electricity			yes	Infrastructure - Electricity	Transmission & Reticulation	N/A	10 000	-	-	3 000	4 000	3 000	Prince Albert	Renewal
Director Technical Services		KS Sports fields			yes	Community	Sportsfields & stadia	N/A	200	-	-	200	-	-	Klaarstroom	New
Director Technical Services		KS New Borehole			yes	Infrastructure - Water	Dams & Reservoirs	N/A	2 093	-	-	593	-	1 500	Klaarstroom	New
<b>Parent Capital expenditure</b>	<b>1</b>											<b>10 093</b>	<b>11 116</b>	<b>9 600</b>		
<b>Entities:</b>																
<i>List all capital projects grouped by Entity</i>																
<b>Entity Capital expenditure</b>																
<b>Total Capital expenditure</b>												<b>6 922</b>	<b>21 055</b>	<b>10 093</b>	<b>11 116</b>	<b>9 600</b>

References

1. Must reconcile with Budgeted Capital Expenditure
2. As per Table SA6
3. As per Table SA34
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

**WC052 Prince Albert - Supporting Table SA37 Projects delayed from previous financial year/s**

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>							Year					
<b>Parent municipality:</b> <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
<b>None</b>												
<b>Entities:</b> <i>List all capital projects grouped by Municipal Entity</i>												
<b>Entity Name</b> <i>Not applicable</i>												

References  
 1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF  
 2. Refer MFMA s30  
 3. As per Table SA34

**WC052 Prince Albert 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
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	3 496	2 493	9 755	5 256	564	2 862	2 862	2 553	5 058	7 546
Cash + investments at the yr end less applications - R'000	18(1)b	2	9 167	3 815	(1 846)	2 730	166	334	334	2 642	4 541	6 372
Cash year end/monthly employee/supplier payments	18(1)b	3	1.7	1.0	2.8	1.7	0.2	0.8	0.8	0.8	1.5	1.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	8 284	2 172	16 859	17 010	21 209	21 209	21 209	10 096	11 196	10 348
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(2.1%)	(0.4%)	6.4%	(2.6%)	(6.0%)	(6.0%)	9.7%	2.3%	1.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	253.0%	242.5%	107.3%	84.9%	85.7%	93.5%	93.5%	91.1%	96.1%	96.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.5%	19.0%	82.3%	11.7%	11.3%	11.3%	11.3%	10.5%	9.7%	9.0%
Capital payments % of capital expenditure	18(1)c;19	8	99.8%	105.0%	100.0%	100.0%	100.0%	100.0%	100.0%	98.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	100.0%	8.5%	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								110.5%	110.5%	149.7%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(27.2%)	24.4%	33.1%	(53.5%)	0.0%	0.0%	(29.9%)	125.9%	55.7%
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	1.3%	1.2%	1.1%	1.1%	1.1%	1.1%	1.3%	1.2%	1.1%	1.0%
Asset renewal % of capital budget	20(1)(vi)	14	100.0%	100.0%	0.0%	0.6%	3.0%	3.0%	0.0%	0.0%	15.2%	13.5%

**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

Ref	Directorate	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Baseline	POE	KPI Calculation Type [R]	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4
1	Corporate & Community Services	To commit to continues improvement of human skills and resources to deliver effective services	Institutional development & transformation	The % of the Municipality's training budget spent, measured as (Total Actual Training Expenditure/Approved Training Budget x 100)	% of training budget sent on scheduled training by end of June 2016	0	% of training budget spent on scheduled training within the financial year	Accumulative	Percentage	80	80	80	80	80
2	Corporate & Community Services	To commit to continues improvement of human skills and resources to deliver effective services	Institutional development & transformation	Review the required policies & municipal code and submit to council	Number of policies reviewed and approved by council by the end of June	0	Minutes of Council meeting	Accumulative	Number	18				18
3	Corporate & Community Services	To commit to continues improvement of human skills and resources to deliver effective services	Institutional development & transformation	The number of people from employment equity target groups employed (appointed) in the three highest levels of management in compliance with the equity plan	Number of people employed (appointed)	0	Employment Equity Plan, staffing policy & monthly updates status of EE Plan and reporting to EE Forum on a quarterly basis, letters of appointments available at HR department	Accumulative	Number	1				1
4	Development & Strategic Support	To stimulate, strengthen and improve the economy for sustainable growth	Economic Development	Implement LED Strategies (as included in the IDP)	Number of LED interventions/ activities / programmes implemented by June 2016	2	Minutes of stakeholder meetings	Accumulative	Number	4				4
5	Corporate & Community Services	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy.	Environmental & Spatial Development	Implement Strategic Interventions identified in the spatial development framework (SDF)	Number of intervention implemented	New KPI for 2015/16	Minutes of stakeholder meetings	Accumulative	Number	24				24
6	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	Provide 6Ml free basic water per household per month in terms of the equitable share requirements	No of HH receiving free basic water	1,982.33	Billing data of Financial system	Stand-Alone	Number	2 376				2 376
7	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	Provision of sanitation services to residential properties which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets).	No of residential properties which are billed for sewerage in accordance to the financial system.	2,230.17	Billing data of Financial system	Stand-Alone	Number	2 080				2 080
8	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets).	No of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	790	Billing data of Financial system	Stand-Alone	Number	820				820
9	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	Provide 50kwh free basic electricity to registered indigent account holders connected to the municipal electrical infrastructure network	No of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network	790	Billing data of Financial system	Stand-Alone	Number	820				820
10	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	Provision of free basic refuse removal, refuse dumps and solid waste disposal to registered indigent account holders	No of indigent account holders receiving free basic refuse removal monthly	790	Billing data of Financial system	Stand-Alone	Number	820				820
11	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Financial sustainability & development	Achieve a YTD debtors payment percentage of at least 90%	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue x 100	80	Sec71 Reports	Carry Over	Percentage	90				90
12	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Financial sustainability & development	Attain an unqualified audit opinion	Unqualified External Audit Opinion Received	1	Audit Report	Carry Over	Number	1				1
13	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Financial sustainability & development	Implement mechanisms to improve debt collection by implementing strategies included in the revenue enhancement strategy	Number of initiatives implemented	3	Notices, Stakeholder Meeting Minutes	Accumulative	Number	4	1	1	1	1

Ref	Directorate	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Baseline	POE	KPI Calculation Type [R]	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4
14	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Financial sustainability & development	Financial viability measured in terms of the municipality's ability to meet its service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year)	((Total operating revenue-operating grants received)/debt service payments due within the year)	0,7:1	Financial Statements	Reverse Stand-Along	Number	2:1				2:1
15	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Financial sustainability & development	Financial viability measured in terms of the outstanding service debtors ((Total outstanding service debtors/ revenue received for services)	(Total outstanding service debtors/ revenue received for services)X100	12.02	Financial Statements	Reverse Stand-Along	Percentage	12.02				12.02
16	Financial Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Financial sustainability & development	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure)	((Available cash+ investments)/ Monthly fixed operating expenditure)	0.92:1	Financial Statements	Reverse Stand-Along	Number	1:1				1:1
17	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	Develop & Review Sector Plans as per councils approved sector plan schedule	Number of sector plans approved by council end June 2016	2	Minutes of Council meeting	Accumulative	Number	4	1	1	1	1
18	Development & Strategic Support	To commit to continuous improvement of human skills and resources to deliver effective services	Economic Development	Number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary employed in the EPWP programs for the period.	Number of people temporary employed in the EPWP programs.	46	EPWP statistics submitted	Accumulative	Number	50				50
19	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	The % of the Municipality's capital budget actually spent on capital projects identified in the IDP - (Total Actual Capital Expenditure/Approved Capital Budget x 100	The percentage of a municipality's capital budget spent on capital projects identified in the IDP for the 2015/16 financial year	100	Completion Certificates	Carry Over	Percentage	90		25	60	90
20	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas)	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas)	1,639	Billing data of financial system	Stand-Along	Number	3 065				3 065
21	Infrastructure Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Basic service delivery & infrastructure development	Provide refuse removal, refuse dumps and solid waste disposal to households within the municipal area	Number of households for which refuse is removed at least once a week	2 198	Billing data of financial system	Stand-Along	Number	2 368				2 368
22	Infrastructure Services	To promote sustainable integrated development through social and spatial integration that eradicates the apartheid legacy	Basic service delivery & infrastructure development	Provision of clean piped water to formal residential properties which are connected to the municipal water infrastructure network.	Number of formal residential properties that meet agreed service standards for piped water	2 244	Billing data of financial system	Stand-Along	Number	2 368				2 368
23	Infrastructure Services	To enhance participatory democracy	Basic service delivery & infrastructure development	Excellent water quality measured by the quality of water as per SANS 242 criteria	% water quality level as per blue drop assessment	75%	Blue drop report	Carry Over	Percentage	80				80
24	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	Quality of effluent (measured by quality of microbiological standards) in terms of SANS irrigation standards	% quality of effluent achieved as per Green Drop assessment	16	Green drop report	Carry Over	Percentage	90				90
25	Infrastructure Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Basic service delivery & infrastructure development	Limit water losses to not more than 16% ((Number of Kilo litres Water Purchased or Purified - Number of Kilo litres Water Sold) / Number of Kilo litres Water Purchased or Purified x 100))	((Number of Kilo litres Water Purchased or Purified - Number of Kilo litres Water Sold) / Number of Kilo litres Water Purchased or Purified x 100)	14%	Water billed as per Finance Statistics/water purified as per daily readings by Technical	Reverse Stand-Along	Number	16%				16%

Ref	Directorate	Strategic Objective	Municipal KPA	KPI	Unit of Measurement	Baseline	POE	KPI Calculation Type [R]	KPI Target Type	Annual Target	Q1	Q2	Q3	Q4
26	Infrastructure Services	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Basic service delivery & infrastructure development	Limit electricity losses to not more than 15% {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}	(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100	16%	Abekus Electricity Sales/Purchases according to Eskom accounts	Reverse Stand-Alone	Number	20%				20%
27	Development & Strategic Support	To enhance participatory democracy	Good governance and public participation	Bi-quarterly engagement with community on progress on IDP & Budget Implementation	No of public participation engagements conducted in all municipal wards	4	Attendance Registers	Accumulative	Number	4				4
28	Office of the Municipal Manager	To maintain financial viability & sustainability through prudent expenditure, and sound financial systems	Financial sustainability & development	Develop action plans to address the top 10 risks	Number of plans	New KPI for 2015/16	Minutes of council meetings	Accumulative	Number	10	1	2	3	4
29	Infrastructure Services	To provide quality, affordable and sustainable services on an equitable basis	Basic service delivery & infrastructure development	% of the maintenance budget for Roads spent {(Actual expenditure divided by the total approved budget) × 100}	(Actual expenditure divided by the total approved budget) × 100	80%	Section 71 Report	Carry Over	Percentage	100				100