

Preparation Instructions

Municipality Name:

Municipal Entity Name:

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting: Budget Year: 2016/17

Printing Instructions**Submission of Data**

Showing / Hiding Columns

Showing / Clearing Highlights

ENTERPRISE ILEMBE - Table D2 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Revenue by Source	1									
Property rates										
Property rates - penalties & collection charges										
Service charges - electricity revenue										
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue										
Service charges - other										
Rental of facilities and equipment		224	263	198	100	-	-			
Interest earned - external investments		135	54	63	70	124	124	207	220	233
Interest earned - outstanding debtors										
Dividends received										
Fines										
Licences and permits										
Agency services										
Transfers recognised - operational		11 977	20 849	15 489	19 573	31 858	31 858	25 426	26 236	27 077
Other revenue		4 049	3 532	13 763	12 053	17 046	17 046	16 775	17 815	18 866
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)		16 385	24 698	29 513	31 796	49 029	49 029	42 408	44 271	46 176
Expenditure By Type										
Employee related costs		4 284	5 797	8 490	9 375	9 375	9 375	10 212	10 947	11 702
Remuneration of Directors		478	464	479	700	600	600	636	675	715
Debt impairment	4									
Depreciation & asset impairment		1 073	1 366	1 386	1 300	1 425	1 425	1 355	1 439	1 524
Finance charges										
Bulk purchases	2									
Other materials	5	53	231	113	300	97	97	2 772	1 351	1 430
Contracted services					1 040	2 487	2 487	15 001	15 955	16 925
Transfers and grants		5 713	7 708	3 762	3 300	15 117	15 117			
Other expenditure	3	7 613	7 410	16 693	16 751	19 513	19 513	11 688	11 029	9 597
Loss on disposal of PPE										
Total Expenditure		19 213	22 975	30 923	32 766	48 614	48 614	41 664	41 397	41 894
Surplus/(Deficit)		(2 828)	1 723	(1 410)	(970)	415	415	744	2 874	4 281
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		(2 828)	1 723	(1 410)	(970)	415	415	744	2 874	4 281
Taxation										
Surplus/ (Deficit) for the year		(2 828)	1 723	(1 410)	(970)	415	415	744	2 874	4 281

References

1. Revenue includes sales of: (insert description)
2. Bulk purchases - electricity
2. Bulk purchases - water
3. Expenditure includes repairs & maintenance of:
4. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
5. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

ENTERPRISE ILEMBE - Table D4 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
ASSETS										
Current assets										
Cash		1 812	2 218	4 855	900	900	900	1 000	1 100	1 165
Call investment deposits		1 087	-	-	3 000	3 000	3 000	4 000	4 000	4 236
Consumer debtors										
Other debtors		1 066	1 140	19 146	10 776	3 430	3 430	3 617	3 830	4 056
Current portion of long-term receivables										
Inventory		10	10	-	-	-	-			
Total current assets		3 975	3 368	24 001	14 676	7 330	7 330	8 617	8 930	9 456
Non current assets										
Long-term receivables	3									
Investments										
Investment property										
Investment in Associate										
Property, plant and equipment	1	16 145	12 871	12 808	13 000	13 073	13 073	13 732	13 067	13 838
Agricultural		13 001	14 778	13 528	12 371	12 259	12 259	11 415	9 489	10 049
Biological		2 295	2 018	2 775	2 775	2 775	2 775	2 775	2 775	2 939
Intangible		14	15	8	3	8	8	7	6	6
Other non-current assets										
Total non current assets		31 454	29 682	29 119	28 149	28 114	28 114	27 928	25 337	26 832
TOTAL ASSETS		35 430	33 050	53 120	42 825	35 444	35 444	36 546	34 266	36 288
LIABILITIES										
Current liabilities										
Bank overdraft										
Borrowing										
Consumer deposits										
Trade and other payables		12 997	9 443	30 160	12 371	5 150	5 150	5 145	5 141	5 444
Provisions	3									
Total current liabilities		12 997	9 443	30 160	12 371	5 150	5 150	5 145	5 141	5 444
Non current liabilities										
Borrowing										
Provisions	3									
Total non current liabilities		-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		12 997	9 443	30 160	12 371	5 150	5 150	5 145	5 141	5 444
NET ASSETS	2	22 432	23 607	22 961	30 454	30 294	30 294	31 400	29 126	30 844
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		22 432	23 607	22 960	30 454	30 294	30 294	31 400	29 126	30 844
Reserves										
Share capital		0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY WEALTH/EQUITY	2	22 432	23 607	22 961	30 454	30 294	30 294	31 400	29 126	30 844

References

1. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

2. Net assets must balance with Total Community Wealth/Equity

3. Include deferred tax and tax provisions

check balance

ENTERPRISE ILEMBE - Supporting Table SD1 Measurable performance targets

Performance target description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<i>Insert measure/s description</i>										

Notes

1. The format of the objectives are to be negotiated between the entity and the municipality

ENTERPRISE ILEMBE - Supporting Table SD3 Budgeted Investment Portfolio

Investments by maturity Name of institution & investment ID R thousands	Ref	Budget Year 2016/17						
		Period of investment	Type of investment	Expiry date of investment	Market value		Interest	
		Months			Begin	End	Fully accrued	Yield %
First National Bank		12 moths	Flexi	June 2017	4 000	4 200	200	5%
	1				4 000	4 200	200	

References

1. Total investments must reconcile to budget table D6 for the Current Year

ENTERPRISE ILEMBE - Supporting Table SD5 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	3	7		5	7		7	7		7
Municipal entity employees	4									
CEO and Senior Managers	2	4		3	4	3	1	4	3	1
Other Managers	6	2		2	2	2		2	2	
Professionals		3	-	3	3	3	-	3	3	-
Finance		3		3	3	3		3	3	
Spatial/Town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/Town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)		4		4	4	4		4	4	
Service and sales workers										
Skilled agricultural and fishery workers		8		8	8	8		8	8	
Craft and related trades										
Plant and Machine Operators		2		2	2	2		2	2	
Elementary Occupations		1		1	1	1		1	1	
Total Personnel Numbers		31	-	28	31	23	8	31	23	8
% Increase			(100.0%)	-	10.7%	(17.9%)	(71.4%)	287.5%	(25.8%)	(65.2%)
Total entity employees headcount	5									
Finance personnel headcount	7									
Human Resources personnel headcount	7									

References

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

ENTERPRISE ILEMBE - Supporting Table SD7a Capital expenditure on new assets by asset class

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		182	34	189	330	196	196	325	85	90
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	25	-	-
Computers - hardware/equipment		3	18	114	300	139	139	75	53	50
Furniture and other office equipment		168	16	44	30	57	57	225	32	30
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		11	-	30	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		1 838	-	-	-	-	-	500	-	-
Total		1 838	-	-	-	-	-	500	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-
Intangibles		-	-	9	-	-	-	-	-	-
Computers - software & programming		-	-	9	-	-	-	-	-	-
Total Other		-	-	9	-	-	-	-	-	-
Total capital expenditure on new assets	1	2 019	34	198	330	196	196	825	85	90

ENTERPRISE ILEMBE - Supporting Table SD7a Capital expenditure on new assets by asset class

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>										
<i>Storm water</i>										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>										
<i>Transmission & Reticulation</i>										
<i>Street Lighting</i>										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>										
<i>Water purification</i>										
<i>Reticulation</i>										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>										
<i>Sewerage purification</i>										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>										
<i>Transportation</i>	2									
<i>Gas</i>	3									
<i>Other</i>										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	300	97	97	104	110	117
General vehicles					135	60	60	65	69	73
Specialised vehicles										
Plant & equipment					47	11	11	11	12	13
Computers - hardware/equipment					22	5	5	5	6	6
Furniture and other office equipment					27	6	6	6	7	7
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings					66	15	15	16	17	18
Other Land										
Surplus Assets - (Investment or Inventory)										
Other					2	0	0	0	0	0
Agricultural assets		-	-	-	-	-	-	4 614	4 893	5 188
Total								4 614	4 893	5 188
Biological assets		-	-	-	-	-	-	-	-	-
Total										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Total Other										
Total expenditure on repairs and maintenance of assets	1	-	-	-	300	97	97	4 717	5 003	5 305

ENTERPRISE ILEMBE - Supporting Table SD9 Detailed capital budget

Municipal Voted Capital project	Ref	Program/Project description	Project number	IDP Goal Code	Asset Class	Asset Sub-Class	Total Project Estimate	2015/16		Medium Term Revenue and Expenditure Framework			Project information		
								Audited Outcome	Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal	
R thousands															
Bushcutters											25	-	-		New
Computer											75	53	55		New
Furniture and Equipment											225	32	34		New
Extension of Offices											500	250	-		Renewal
Acquisition of Tractor											500	-	-		New
Total Capital expenditure	1										1 325	335	90		