

City of uMhlathuze

MEDIUM TERM REVENUE AND
EXPENDITURE BUDGET POLICY
(MTREF) 2017/18

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1. AIM OF GUIDELINE

This policy has been prepared with the intention of providing all departments within the municipality a standard method and format in the compilation of the Medium Term Revenue and Expenditure Framework Plan (MTREF) for the 2017/18 year.

2. APPROACH

It is important to note that given that this policy document is extensive and therefore a guideline memo will accompany this policy. The guideline memo will cover the most important aspects of the policy. However the budget policy is important and the contents thereof need to be read and understood by all departments.

3. BACKGROUND

In terms of the Medium Term Revenue and Expenditure Framework Process plan and Timetable 2017/18 (**RPT 160790**) included as **Annexure A (DMS 1145276)** in the report, the 2017/18 Medium Term Revenue and Expenditure Framework (MTREF) guideline must be issued to assist the departments in addressing various budget assumptions, internal budget processes and policies.

This guideline is prepared in accordance with the following:

- ❑ Municipal Financial Management Act (MFMA) (DMS 298223);
- ❑ The Municipal Budget and Reporting regulations as set out in Government Gazette no. 32141 dated 17 April 2009 (DMS 605152, 605154, 605178 and 605180);
- ❑ MFMA Circular no.78 – Municipal Budget Circular for the 2016/17 MTREF (DMS 1102834) issued by National Treasury dated 7 December 2015;
- ❑ MFMA Circular no.79 – Municipal Budget Circular for the 2016/17 MTREF (DMS 1117323) issued by National Treasury dated 7 March 2016;
- ❑ Cost containment measures implementation plan (DMS 1126181) adopted by Council in terms of resolution 10903 dated 22 June 2016;
- ❑ mSCOA Circular no. 1, 2, 3, 4 & 5 – These circulars introduces the Municipal Regulations on a Standard Chart of Accounts (mSCOA) to non-pilot municipalities in preparation **for full mSCOA compliance by 1 July 2017**. (DMS 1074601, 1085092, 1097296, 1116696 and 1149406)

National Treasury has not yet issued the Municipal Budget Circular for the 2017/18 MTREF. However, the principles set out in the Circulars for the 2016/17 continue to be critical to the 2017/18 MTREF preparation.

Chapter 4 of the MFMA sets out the detail of the legislative requirements of the budget process, preparation, contents, publications, submissions and other matters. Section 17 of this chapter refers to the budget of a municipality being prepared in a prescribed format. This format has been developed and filtered through to municipalities through the Municipal Budget and Reporting Regulations as indicated above. The main objective of these regulations is to formalise norms and standards which when applied will improve the credibility, sustainability, transparency, accuracy and reliability of municipal budgets. These regulations are translated into practical outcomes through the use of tables, supporting tables and associated charts. These tables and supporting tables are required to be completed by various departments. (To be discussed further on in the guideline).

4. ABBREVIATIONS DEFINED

ABBREVIATION	DEFINITION
CPI	Consumer Price Index
DORA	Annual Division of Revenue Act is the Act of Parliament which must be enacted annually in terms of section 214 (1) of the Constitution
GRAP	Generally Recognised Accounting Practices
IDP	Integrated Development Plan
LED	Local Economic Development
MFMA	Municipal Finance Management Act, No. 56 of 2003
MIG	Municipal Infrastructure Grant
mSCOA	“Standard chart of accounts” and provides a uniform and standardised financial transaction classification framework. Broken down into 7 segments
mSCOA - Segment – Function	is the location within the mSCOA for creating the “vote” structure standardised for all municipalities.
mSCOA - Segment – Project	provides for the setting-up of operational and capital projects by linking the IDP to the budget, providing in-time management information on project performance and spending against budget, and reporting on project funding
mSCOA - Segment – Item	Consists of six parts being: <ul style="list-style-type: none"> • Revenue (IR) • Expenditure (IE) • Assets (IA) • Liabilities (IL) • Net Assets (LN) • Gains and Losses (IZ)
mSCOA - Segment – Costing	provides for the classification of indirect (secondary) costs that do not directly attribute to the output and are sometimes referred to as activity based recoveries, for example labour, vehicle, plant and equipment, internal service charges (internal billings), and departmental charges for example office rental, audit fees and procurement
mSCOA - mSCOA - Segment – Fund	identifies the various sources of funding available to municipalities for financing expenditure relating to the operation of the municipality for both capital and operational spending.
mSCOA - Segment – Regional	is to assign municipal expenditure and some revenue in a manner that describes the location of both the source of revenues and expenditure in terms of geographic location.
mSCOA - Segment – Municipal Classification	contains the “votes” set-up by the municipality based on the organisational structure in place for the municipality. The “vote” structure needs to be aligned to the municipality’s organisational structure.
MTREF	Medium Term Revenue and Expenditure Framework

ABBREVIATION	DEFINITION
SDBIP	Service Delivery Budget Implementation Plan which is a detailed plan approved by the Mayor of a Municipality in terms of section 53(1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget.
SMME	Small Medium Micro Enterprise
VAT	Value Added Tax
VOTE	<ul style="list-style-type: none"> (a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and (b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

5. DEVELOPMENT STRATEGIES/ KEY PERFORMANCE AREAS

The key challenges facing the City of uMhlathuze as contained in the 2016/17 IDP (DMS 1134690) and can be summarised as follows:

National KPA: Municipal Transformation and Organizational Development		
Nr.	Key Challenge	Description
1.	Low Levels of Skills Development and Literacy	The Municipality has a responsibility to facilitate the improvement of literacy levels of the community and to ensure an adequate skills base to foster enterprise growth and job creation. Scarce skills need to be transferred by partnership relations with industries and the different organizations that exist in the area.
National KPA: Basic Service Delivery and Infrastructure Management		
Nr.	Key Challenge	Description
2.	Limited access to basic household and community services	The provision of acceptable basic services is a critical element in the national developmental agenda. Water, electricity, sanitation, waste removal and social amenities are key critical services which have been identified by communities that are required to meet their basic needs. Limited funding and the increasing numbers of the community daily increases the levels of backlogs.
3	Ensuring adequate energy and water supply	The unsustainable use of resources such as energy and water has major impacts on the environment, and will ultimately compromise the Municipality's energy security, as well as its ability to deliver water of adequate quality and quantity to its citizens. . In the case of water, whole catchment management (including areas that fall outside of the municipal area) as well as efficient nature conservation programmes will help to ensure that there is an adequate supply of clean water. The most sustainable solution to the energy crisis is to reduce the demand for energy and at the same time investigate alternative renewable energy sources.
4	Infrastructure degradation	Degradation has become a critical social problem. It is therefore critical that the Municipality works towards managing its assets, work towards mitigating climate change, ensure life cycle management of infrastructure, thus ensuring value for money.
National KPA: Local Economic Development and Social Development		
Nr.	Key Challenge	Description
5	High rates of unemployment, low economic growth and sustainability of industries.	Considering the current economic climate and global recession, significant strides have been made to address the key development challenges in the Municipality. Different department are engaging with different sector departments and agencies in search for funding to assist in the implementation of proposed projects.
6	High levels of crime and risk	Strategies for addressing crime including both reactive strategies to respond to crime, and proactive strategies, aimed at stopping crime before it happens, are required. The response requires an integrated, multifaceted approach that includes working closely with the different stakeholders such as communities, National and Provincial Government, other stakeholders and service providers in all areas of crime prevention.
7	Increased incidents of HIV/AIDS and communicable diseases	HIV/AIDS is an epidemic which is increasing at an alarming rate and affects communities negatively. External support to ensure continuous support for efficient and effective service delivery in terms of health related issues. Provision of basic health services and effective healthcare infrastructure, increased financial and human resources in healthcare, awareness and education and poverty alleviation programmes will reduce the increased incidents of HIV/AIDS and communicable diseases

National KPA: Local Economic Development and Social Development (Contd..)		
Nr.	Key Challenge	Description
8	High levels of poverty	The current welfare dependency on grants, packages offered by the municipality is soon being felt since the financial situation the municipality is in. It is therefore necessary to come up with strategic objectives to enable job opportunities in the area, economic development programmes. The situation the community is finding themselves in leads to many more households being unable to sustain themselves.
National KPA: Financial Viability and Management		
Nr.	Key Challenge	Description
9	Sustainable Financial Management and Cash Flow Management	In order to maintain our financial stability and still align with the Municipality's sustainable development strategy, new approaches to risk and growth need to be created. The municipality should maintain favourable credit balance, enhanced rate base by supporting high density developments. The agreed terms of the financial management system must be respected.
National KPA: Cross Cutting		
Nr.	Key Challenge	Description
10	Unsustainable developmental practices	The Municipality faces a challenge of reacting to urban sprawl, which, in turn, results in increased informal settlement, overcrowded schools, ill health, marked spatial disparities, higher cost of providing infrastructure and services, disturbed ecosystems and environmental resources, changes in air quality, change in aesthetics and urban form, as well as loss of land for economic and agricultural services. Our spatial policies and development have not helped in the reconstruction and integration processes.
11	Climate change	Escalating greenhouse gas emissions contribute towards climate change and will ultimately impact on human health, food security, natural resources, sea level rise, land loss and coastal infrastructure. As such climate change runs the risk of undoing all of the development gains of the last one and a half decades, and for a city such as Durban climate change adaptation in all sectors will have to become one of the Municipality's top development priorities.

The National Key Performance areas and Council Strategies will assist in addressing these challenges. The table below reflects the National Key Performance areas, Strategies, Goals and Objectives.

NATIONAL KPA 1 : GOOD GOVERNANCE AND PUBLIC PARTICIPATION		
GOALS	OBJECTIVES	STRATEGIES
1.1 Democratic, Responsible, Transparent, Objective And Equitable Municipal Governance	1.1.1 To ensure effective and efficient administration complying with its Legal Mandates	1.1.2.1 Provide administrative support for all Council Committees
		1.1.2.2 Strengthen Council Oversight through training on Legislation and Policies
		1.1.2.3 Development of an organisational strategic planning document
	1.1.2 To maintain a SMART Organisational Performance Management System to ensure Planning, Monitoring reporting and evaluation of municipal performance	1.1.2.1 Develop and approve an Organisational Scorecard annually
		1.1.2.2 Develop and Adopt a Service Delivery Plan for each financial year
		1.1.2.3 Draft S57 Performance Agreements
		1.1.2.4 Compilation of quarterly performance reports to council
		1.1.2.5 Conduct performance assessment
		1.1.2.6 Submit the Annual Performance Report to Auditor General
	1.1.3 Ensure Institutionalisation of Batho Pele Culture and	1.1.3.1 Develop and Implement a Service Charter

NATIONAL KPA 1 : GOOD GOVERNANCE AND PUBLIC PARTICIPATION		
GOALS	OBJECTIVES	STRATEGIES
	Principles	1.1.3.2 Increase sensitivity of government administrators to the aspirations of citizens through bi-annually awareness sessions on BP 1.1.3.3 Development of a full-fledged Customer Service Relation
	1.1.4 To promote a municipal governance system that enhances and embraces the system of participatory Governance	1.1.4.1 Facilitate the Functionality of Ward Committees through continues capacitation
		1.1.4.2 Development of a Credible Integrated Development plan within prescribed legislative guidelines
		1.1.4.3 Facilitation of Stakeholder and Community participation in policy making
		1.1.4.4 Development of Community Based Plans
		1.1.4.5 Measure customer satisfaction survey bi- annually
	1.1.5 To promote and foster sound internal and external communication	1.1.5.1 Development and implementation of communications strategy to help the organisation to communicate effectively and meet core organisational objectives
		1.1.5.2 An effective ICT Systems that enables efficient decision making and communication
		1.1.5.3 Facilitate functionality of IGR Structures
	1.1.6 To Promote Access to Information and Accountability	1.1.6.1 Develop and Maintain an approved Records Management System
		1.1.6.2 Review of access to information annually
		1.1.6.3 Facilitate compilation of an Annual Report
	1.1.7 To develop and review policies that will lead to improved service delivery and legislative compliance	1.1.7.1 Embark on a consultation process in the development and review of policies
1.2 Risk Governance	1.2.1 To ensure that the risk maturity of the organisation is at an enabled level (risk management and internal control fully embedded into the operations of the organisation, high level understanding of risk, effective risk management system)	1.2.1.1 Development, implementation and continuous improvement of Enterprise Risk Management Policy and Strategy
		1.2.1.2 Risk assessment bi- annually with implementation, monitoring, continuous improvement and on-going review
		1.2.1.3 Development and on-going review of Enterprise Risk Management Committee (ERMC) Charter
		1.2.1.4 Facilitate Functionality of Enterprise Risk Management Committee
		1.2.1.5 Development, co-ordination and continuous improvement of Fraud Risk Management Policy and Strategy
		1.2.1.6 Development, co-ordination, continuous improvement and monitoring of Business Continuity Plan
	1.2.2 Ensure reliable, and maintain independence of internal and external audit	1.2.2.1 Development of Audit Charter
		1.2.2.2 Facilitate Functionality of Audit Committee
		1.2.2.3 Development of an Internal Audit Plan
		1.2.2.4 Annual Review of Anti- Corruption Strategy
	1.2.3 Ensure Compliance with Relevant legislation	1.2.3.1 Review of Municipal By-laws annually
	1.2.4 Ensuring compliance with the Occupational Health and Safety Act and Compensation for occupational injuries and diseases	1.2.4.1 Review the Occupational Health and Safety policy
		1.2.4.2 Develop Occupational Health and Safety Guidelines
		1.2.4.3 Develop Injury on duty management procedure
		1.2.4.4 Implement EAP programs that promote and support health and well-being of employees

NATIONAL KPA 2 : BASIC SERVICES AND INFRASTRUCTURE PROVISION		
GOALS	OBJECTIVES	STRATEGIES
2.1 Efficient and integrated infrastructure and services	2.1.1 To expand and maintain infrastructure in order to Improve access to Basic Services to the community	2.1.1.1 Eradicate water services backlogs through provision of basic water services
		2.1.1.2 Eradicate Sanitation services backlogs through provision of basic sanitation services
		2.1.1.3 Eradicate electricity supply backlogs through provision of basic electricity supply services
		2.1.1.4 Provide a weekly domestic solid waste removal service to the community

NATIONAL KPA 2 : BASIC SERVICES AND INFRASTRUCTURE PROVISION		
GOALS	OBJECTIVES	STRATEGIES
	2.1.2 To expand and maintain Road infrastructure in order to improve access and promote Local Economic development	2.1.2.1 Provision of public transport facilities and infrastructure in the rural areas
		2.1.2.2 Maintenance of stormwater facilities
	2.1.3 To promote the achievement of a non-racial, integrated society, through the development of sustainable human settlements and quality housing	2.1.3.1 Improve community standard of living through accelerated development of houses in rural areas
		2.1.3.2 To provide housing for vulnerable groups
		2.1.3.3 To provide low-cost Houses (Urban)
	2.1.4 To ensure effective Fleet Management	2.1.4.1 Implementation of effective Fleet management Plan
	2.1.5 Maintenance of Municipal fixed assets	2.1.5.1 Strive to improve reliability and service life of Municipal infrastructure and facilities

NATIONAL KPA 3 : LOCAL ECONOMIC DEVELOPMENT		
GOALS	OBJECTIVES	STRATEGIES
3.1 Viable Economic Growth And Development	3.1.1 To create an environment that will create jobs and alleviate poverty.	3.1.1.1 Develop and sustain urban and commercial agriculture to build food security
		3.1.1.2 Facilitate and grow SMME's
		3.1.1.3 Promote Local Production for local Needs
		3.1.1.4 Review and Implement LED Strategy
		3.1.1.5 Affirm Local Entrepreneur
		3.1.1.6 Promoting economic growth by successfully delivery of capital infrastructure projects
	3.1.2 To implement and co-ordinate Expanded Public Works Programme (EPWP) in a manner that enhances skills development and optimizes decent employment and entrepreneurship	3.1.2.1 Promote economic growth by successful implementation of EPWP community based projects
		3.1.2.2 Promoting economic growth by providing employment opportunities for Women and Youth
		3.1.2.3 Promoting economic growth by providing skills empowerment to the unemployed
3.2 Public Safety and Security	3.1.3 To promote Local tourism	3.1.3.1 To ensure maxim marketing and promotion of uMhlathuze as the tourism destination of choice
	3.2.1 Provision of efficient and effective security services	3.2.1.1 Review and implementation of crime prevention strategy
3.3 Safe and Healthy Living Environment	3.2.2 To ensure Provision of fire – and rescue services	3.2.2.1 Review and Implementation of a fire prevention strategy
	3.3.1 Efficient an effective waste management services	3.3.1.1 Review and Implementation of Integrated Waste Management Plan
		3.3.1.2 Implementation of Waste Management Strategy
		3.3.1.3 Compliance with national norms of standards
3.4 Social Cohesion	3.3.2 To ensure air quality management	3.3.2.1 Development and Implementation Air Quality Management Strategy
	3.3.3 Development of Cemeteries	3.3.3.1 Review of Pauper and Indigent Burial Policy
	3.4.1 To promote social cohesion	3.4.1.1 Development of sports and recreation programmes
		3.4.1.2 Development of community facilities
	3.4.2 To promote arts and cultural services	3.4.2.1 Development of Arts and Culture Strategy

NATIONAL KPA 4 : MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION		
GOALS	OBJECTIVES	STRATEGIES
4.1 Municipality Resourced and Committed to attaining the vision and mission of the organisation	4.1.1 To create an Appropriate organisational climate that will attract and retain appropriate skills	4.1.1.1 Review and Implementation of development and retention strategy
		4.1.1.2 Compliancy with Employment Equity Act
		4.1.1.3 Provide employment opportunities for Women, Youth, People with disabilities and Military Veterans
	4.1.2 To Improve Citizens Skills levels and Education	4.1.1.4 Review Bursary Policy and align with government priorities.
	4.1.3 To ensure Sound Relationship between management and labour	4.1.2.1 Compliance with other labour legislation and collective agreements
	4.1.4 To ensure maintenance of an organisational structure that in is line with organisational objectives and optimises service delivery	4.1.3.1 Annual review of an organisation structure

NATIONAL KPA 5 : MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT		
GOALS	OBJECTIVES	STRATEGIES
5.1 Sound Financial And Supply Chain Management	5.1.1 Compliance with financial legislation and policies	5.1.1.1 Ensure GRAP compliance
		5.1.1.2 SCOA compliant (new reform)
		5.1.1.3 Review of all budget related policies
		5.1.1.4 Adherence to all MFMA and budget and reporting
		5.1.1.5 Compliance with the Supply Chain Management regulation and PPPFA
	5.1.2 Sustainable Financial and supply chain Management	5.1.2.1 Improve internal communication on budget matters
		5.1.2.2 Maintenance of fixed asset register
		5.1.2.3 Credit control and debt collection
		5.1.2.4 Compliant internal controls
		5.1.2.5 Compliant grant reporting
		5.1.2.6 Obtain targeted cash-backed statutory reserves
		5.1.2.7 Development and appropriate training and assistance to employees
		5.1.2.8 Identify and redress water and electricity tampering
		5.1.2.9 Demand and acquisition management
		5.1.2.10 Warehouse management
		5.1.2.11 Contract administration

NATIONAL KPA 6 : CROSS CUTTING		
GOALS	OBJECTIVES	STRATEGIES
6.1 Integrated Urban and Rural Development	6.1.1 To plan areas for future development and formalisation	6.1.1.1 Review the Spatial Development Plan for adoption by Council
		6.1.1.2 Development of Rural Framework plans
		6.1.1.3 Development of Urban Framework plans
		6.1.1.4 Development of Rapid Urbanisation Management Plans
		6.1.1.5 Developing Commercial precinct / revitalisation plans for all suburbs
		6.1.1.6 Review of Human Settlement Sector Plan
	6.1.2 To promote environmental conservation and protection	6.1.2.1 Developing a Strategic Environmental Assessment for the entire municipal area.
	6.1.3 To ensure effective Land Use Management and Building Management	6.1.3.1 Review and Implementation of uMhlathuze Land Use Scheme
		6.1.3.2 Efficient processing of development application
		6.1.3.3 Development of Risk Management Strategy relating to National Building regulations
6.2 Immovable Property Management	6.2.1 To ensure fair valuation of properties	6.2.1.1 Development and maintenance of valuation roll in line with municipal property rates act.
	6.2.2 Effective Management of Council owned Immovable properties.	6.2.2.1 Update immovable asset register
		6.2.2.2 Review and Adopt Land Sale and Lease Policy
		6.2.2.3 Development of a Standard Operating Procedure for Land
6.3 Disaster Management	6.3.1 To prevent and mitigate disaster incidents	6.3.1.1 Review and Implement Disaster Management Plan

In terms of the Medium Term Revenue and Expenditure Framework Process plan and Timetable 2016/17 (**RPT 160790**), budget requests from Councillors/ward committees that are fully supported within the Integrated Development Planning document, be submitted to the Municipal Manager by no later than **14 October 2016** in order for the relevant Deputy Municipal Managers to determine the financial and operational impacts of such requests.

Budget request forms (**DMS 1145281**) has been created to assist Councillors in submitting their budget requests to the respective departments. Copies of this request form have been circulated to all Councillors. Where departments cannot find the detail in the Integrated Development Planning document supporting their departmental projects, it is then suggested that departments influence the IDP Review process by participating to ensure such projects are endorsed by a particular strategy. Projects with no specific link to the Integrated Development Planning document effectively imply that departments are working from a different strategic plan or agenda and therefore should not be budgeted for.

PART 2 – OPERATING EXPENDITURE BUDGET

6. BUDGET ASSUMPTIONS

The following are assumptions that need to be considered when compiling the 2017/18 Medium Term Revenue and Expenditure framework plan:

6.1 INFLATION FORECASTS

The Office of the Minister of Finance has determined guidelines as set out in MFMA Circular no 78 issued on 12 December 2015. The following inflation forecasts have to be taken into consideration when preparing budgets:

	2014/15 Actual	2015/16 Estimate	2016/17 Forecast	2017/18 Forecast	2018/19 Forecast
Headline CPI inflation	5.6%	5.5%	6.0%	5.8%	5.8%

National Treasury further encouraged municipalities to maintain increases in rates, tariffs and other charges as low as practically possible other than those influenced by real growth.

Municipalities were also required to take into account the wage agreements with unions.

The Chief Financial Officer determines that the acceptable growth increases including inflation on each of the capital and operating budgets, be set as follows: -

2016/17 (Adjusted Budget)	6.0% (6.0% + 0%)
2017/ 18	5.5% (5.5% + 0%)
2018/ 19	5.0% (4.5% + 0.5%)
2019/20	5.0% (4.5% + 0.5%)

The Chief Financial Officer's guidelines are indicative and should not deter you from **motivating a higher increase** in operating to facilitate growth, economic development or the reductions of infrastructure backlogs.

The additional operating grant revenue anticipated for Ntambanana for administration and repairs and maintenance projects has been absorbed by salaries, hence no additional revenues for the 2017/18 MTREF are expected to finance other expenses. This implies that Departments must within their current budget envelope accommodate additional expenditures required.

REMEMBER.....

Budget increases in **EXCESS** of this percentage will have to be motivated in the departmental budget submission. If no substantial motivations are received the respective increases will be rejected.

6.2 FORECASTED RATES FOR BORROWING

Rates for a 10 to 15 year term are between 10 and 12 %

6.3 AVERAGE SALARY INCREASES

Salary increases will be budgeted for at an estimate of 6%, as per the Salary and Wage Collective agreement for the period 2015 to 2018 (**DMS 1079906**).

- 2016/17 = 7,5% (CPI plus 1%)
- 2017/18 = 7% - estimate
- 2018/19 = 7% - estimate

6.4 DEPRECIATION

The straight-line method of determining depreciation over the assigned useful operating life of the asset will be used in this budget

6.5 VAT

VAT may be reclaimed and need **NOT BE TAKEN INTO ACCOUNT** when compiling the operating and capital budget for all departments except for **HOUSING**.

VAT may not be reclaimed for entertainment, acquisition of motorcars and fees and subscriptions paid to sports, social and recreational clubs.

7. BUDGET PROCESS

7.1. MSCOA – BUDGETING BY PROJECTS

As this is the second year in which mSCOA is being introduced, departments will be required to prepare both their Capital and Operating budgets from a project initiation.

The Project Segment provides for the setting-up of operational and capital projects by linking the IDP to the budget, providing in-time management information on project performance and spending against budget, and reporting on project funding. All activities of the municipality would therefore need to be aligned to “Projects” including institutional costs associated with the functioning of the municipality such as administrative and staff; this enables planning and budgeting at a project level.

Refer to DMS 986787 for the detail segment information provided by National Treasury as part of project information.

It is important to remember a project is defined as “What do you want to achieve in terms of service delivery?”

For example:

Project 1 – Budget Participation Road Shows

mSCOA project allocation - Typical Work Streams - Budget Road Show Public Participation

mSCOA function allocation - FX005001003002 – Revenue and Expenditure

Short Code	GL description	R
003_2	Overtime Payments - Structured Overtime	3 000
022_3	Advertising Publicity and Marketing - Corporate and Municipal Activities	5 000
044_57	Contractors - Event Promoters (Hire of tables, chairs)	20 000
027_0	Catering Municipal Activities	5 000
044_86	Contractors - Stage and Sound Crew (Hire of PA equipment)	2 000
138_16	Operating Leases - Transport Assets (Hire of buses)	20 000
186_0	Vehicle to Operating (Use of Council vehicles)	5 000
TOTAL PROJECT BUDGET		60 000

Project 2 – Painting SCM offices

mSCOA project allocation - Maintenance and Repair - Non-infrastructure: Buildings – Planned

mSCOA function allocation - FX005001003002 – Revenue and Expenditure

Short Code	GL description	R	R
198_A1	Buildings Structural - Planned Maintenance - Labour		
	Building Foreman (8 hrs x R 62,50 per hour)	500	
	Handyman x 2 (16 hrs x R 35 per hour x 2 days)	1 120	1 620
198_A3	Buildings Structural - Planned Maintenance - Transport		
	Vxxxx – 50 kms x R 1,20 per km x 2 days	120	
	Vxxxx – 8 hrs x R 2,25 per km x 2 days	36	156
198_A2	Buildings Structural - Planned Maintenance - Material		
	Poly filler, Paint, Rollers, Brushes etc.		2 500
138_15	Machinery and Equipment (Hire of scaffolding)		1 500
TOTAL PROJECT BUDGET			5 800

Please note that the above amounts are just estimate and do not represent the actual budgeted labour/transport tariffs.

Furthermore, as National Treasury has released version 6 of the mSCOA tables that will be the basis for the 2017/18 MTREF, the Budget office will issue a further memorandum and an excel template on budgeting in terms of mSCOA projects. This template will need to be completed by departments as part of their budget document submissions.

PLEASE NOTE:

The ADJUSTMENT BUDGET IS NOT A NEW BUDGET!!!!!!

It is only a process to regularise the transfers and other minor budget amendments which require Council approval.

- It is compulsory for all departments to submit supporting documents for their **2016/17 Operating Adjustment budget – Due 11 November 2016**
- It is no longer a requirement for the adjustment budget figures to be processed on the Access Database as done so in prior years.
- An excel document has been created for each department to input their adjustment budget amounts.

The document numbers are as follows:

DEPARTMENT	DMS NUMBER
City Development	DMS 1150580
Community Services	DMS 1150582
Corporate Services	DMS 1150583
Financial Services	DMS 1150584
ITS Electrical Supply Services	DMS 1150585
ITS Engineering Support Services	DMS 1150586
ITS Transport, Roads and Storm water	DMS 1150587
ITS Water and Sanitation Services	DMS 1150588
Office of the Municipal Manager	DMS 1150589

- All departments are required to use the above DMS numbers to submit their adjustment budget figures.

- The above documents include the following information:

Original Budget 2016/17
Adjustment Budget 2016/17 (To be completed by department)
Draft Budget 2017/18 (To be completed by department)
Draft Budget 2018/19 (To be completed by department)
Draft Budget 2019/20 (To be completed by department)

- **ONLY THE COLUMN ADJUSTMENT BUDGET 2016/17** must be completed by departments.
- **THE TOTAL OF THE COLUMN ADJUSTMENT BUDGET 2016/17** must agree to the total of column **ORIGINAL BUDGET**. The only exception to this will be any increases approved in terms of a Council Resolution.
- A hard copy of each department's document must be signed by the Head of Section and submitted to the budget office by no later than **11 NOVEMBER 2016**.

7.3 **PROCESS FOR DRAFT MTREF BUDGET 2017/18**

- The operating budget must be prepared for the following financial years:
 - ✓ 2017/18
 - ✓ 2018/19
 - ✓ 2019/20
- The budget must be drawn up in line with the zero based method.
- Project budgets to be prepared. Refer to section 7.1 above
- It is compulsory for departments to vouch their zero based budgets with their **respective working papers/business plans for line items in excess R10 000 must be prepared based on mSCOA projects – due 11 November 2016. (refer to 7.1 above)**
- The budget must be rounded off to the nearest R100.
- **The excel documents as reflected in 7.1 above for each department must be used to input the draft MTREF budget amounts. All departments are required to use the DMS numbers provided.**
- **ONLY THE COLUMNS DRAFT BUDGET 2017/18, DRAFT 2018/19 AND DRAFT 2019/20** must be completed by departments.
- A hard copy of each department's document must be signed by the Head of Section and submitted to the budget office by no later than **11 NOVEMBER 2016**.
- All workings papers submitted must be signed at least by the Head of Sections of the department.

8. RESPONSIBLE DEPARTMENTS AND BUDGET PROCEDURE FOR LINE ITEMS

Departments are not required to provide budgets for all line items. Certain line items are budgeted for only by a specific department. Therefore Table1 below illustrates all the line items on Councils budget and the responsible departments thereon.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
001_1 & 2 002_1 & 2 003_3 & 4 004_1 005_1 & 2 006_1 & 2 007_1 & 2 008_1 & 2 009_1 & 2 011_1 & 2 012_1 & 2 013_1 & 2 018_1,2 & 3 046_3 075_0 086_1 159_0	Employee Related Cost	All departments Corporate Services: Human Resources Financial Services: Expenditure (Salaries)	<ul style="list-style-type: none"> ➤ All departments to verify their respective staff complements, requirements and consult with Corporate Services: Human Resources to ensure that there are appropriate Council Resolutions in place approving critical posts that are unfunded. ➤ The Chief Financial Officer has indicated that departments must budget according to existing and approved staff establishment and identified critical posts as well as collective bargaining council agreements. ➤ NB. The consequential costs that arise from newly created posts need to be provided by the department and not by Financial Services. Example furniture, vehicles and IT Equipment.
003_1 & 2	Overtime – Structured and unstructured	All departments	NB!!! Overtime needs to be budgeted in terms of SCOA between Structured and unstructured. Budget according to inflation forecasts provided (see 6.1 above).
GENERAL EXPENSES			
010_0	Uniform and Protective Clothing	All departments	Budget according to inflation forecasts provided (see 6.1 above).
020_0	Levies Paid - Water Resource Management Charges	ITS: Water and Sanitation services	Estimates supplied by bulk suppliers.
021_0	Printing and Publications	All departments	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
022	Advertising Publicity and Marketing – Broken down further (see below)		
022_1	Advertising Publicity and Marketing: Auctions	Financial Services: SCM	Budget according to inflation forecasts provided (see 6.1 above).
022_2	Advertising Publicity and Marketing: Bursaries (Non-employees)	Financial Services	Not used – refer to 074_69: Bursaries (Non-Employee)
022_3	Advertising Publicity and Marketing: Corporate and Municipal Activities	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
022_4	Advertising Publicity and Marketing: Customer/Client Information	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
022_5	Advertising Publicity and Marketing: Gifts and Promotional Items	Office of the Municipal Manager	Budget according to inflation forecasts provided (see 6.1 above).
022_6	Advertising Publicity and Marketing: Municipal Newsletters	Office of the Municipal Manager	Budget according to inflation forecasts provided (see 6.1 above).
022_7	Advertising Publicity and Marketing: Signs	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
022_8	Advertising Publicity and Marketing: Staff Recruitment	Corporate Services: Human Resources	Corporate Services: Human Resources to budget. Budget according to inflation forecasts provided (see 6.1 above).
022_9	Advertising Publicity and Marketing: Tenders	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
024_xxx	Remuneration of Councillors	Financial Services: Expenditure (Salaries)	Budget according to information supplied by SALGA.
027_0	Catering Municipal Activities	All departments	Includes Tea/Coffee allocation, team building funding. Budget according to inflation forecasts provided (see 6.1 above)

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
028_1	Bank Charges Facility and Card Fees - Bank Accounts	Financial Services: Expenditure (Creditors) and Financial Services: Revenue	Financial Services: Expenditure (Creditors) and Revenue to budget for all these line items
028_2	Bank Charges Facility and Card Fees - Fleet and Other Credit/Debit Cards		
028_3	Bank Charges Facility and Card Fees - Investments		
028_4	Bank Charges Facility and Card Fees - Lease Payments		
028_5	Bank Charges Facility and Card Fees - Long and Short Term Loans and Borrowings		
028_5	Bank Charges Facility and Card Fees - Third Parties		
031_0	Bursaries (Employees) only	Corporate Services: Human Resources	Corporate Services: Human Resources to budget for all departments. NB!! Budget needs to be broken down by Function
034_1 034_2	Commission: Third Party Vendors Commission: Prepaid Electricity	Financial Services: Revenue	Financial Services: Revenue to budget for all these line items
036_0	Contracted Services - Outsourced Services: Cleaning Services	Corporate Services: Administration	Service providers supply estimates. These are provided within stipulations of the contract and growth rates are also provided. Corporate Services: Administration to budget.
039_1 039_2 039_3	Operational Cost - Transport: Events Operational Cost - Communication: Radio and TV Transmissions Operational Cost - Remuneration to Ward Committees	Corporate Services: Administration and Office of the Municipal Manager	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
040	Consultants and Professional Services - Broken down further (see below)		
040_1	Consultants and Professional Services: Business and Advisory - Accountants and Auditors	Financial Services	Budget according to inflation forecasts provided (see 6.1 above).
040_2	Consultants and Professional Services: Business and Advisory - Air Pollution	Community Services	Budget according to inflation forecasts provided (see 6.1 above).
040_3	Consultants and Professional Services: Business and Advisory - Audit Committee	Corporate Services: Administration	Budget according to inflation forecasts provided (see 6.1 above).
040_4	Consultants and Professional Services: Business and Advisory - Board Member	Corporate Services: Administration	Budget according to inflation forecasts provided (see 6.1 above).
040_5	Business and Advisory - Consultants and Professional Services: Business and Financial Management	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_6	Consultants and Professional Services: Business and Advisory - Commissions and Committees	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_7	Consultants and Professional Services: Business and Advisory – Communications	Office of the Municipal Manager	Budget according to inflation forecasts provided (see 6.1 above).
040_8	Consultants and Professional Services: Business and Advisory - Human Resources	Corporate Services: Human Resources	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
040_9	Consultants and Professional Services: Business and Advisory - Medical Examinations	Corporate Services: Human Resources	Budget according to inflation forecasts provided (see 6.1 above).
040_10	Consultants and Professional Services: Business and Advisory - Occupational Health and Safety	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_11	Consultants and Professional Services: Business and Advisory - Organisational	Corporate Services: Human Resources	Budget according to inflation forecasts provided (see 6.1 above).
040_12	Consultants and Professional Services: Business and Advisory - Project Management	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_13	Consultants and Professional Services: Business and Advisory - Research and Advisory	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_14	Consultants and Professional Services: Business and Advisory - Qualification Verification	Corporate Services: Human Resources	Budget according to inflation forecasts provided (see 6.1 above).
040_15	Consultants and Professional Services: Business and Advisory - Quality Control	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_16	Consultants and Professional Services: Business and Advisory – Valuer	City Development	Budget according to inflation forecasts provided (see 6.1 above).
040_17	Consultants and Professional Services: Infrastructure and Planning - Architectural	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
040_18	Consultants and Professional Services: Infrastructure and Planning - Agriculture	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_19	Consultants and Professional Services: Infrastructure and Planning - Ecological	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_20	Consultants and Professional Services: Infrastructure and Planning - Engineering: Aeronautical	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_21	Consultants and Professional Services: Infrastructure and Planning - Engineering: Agricultural	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_22	Consultants and Professional Services: Infrastructure and Planning - Engineering: Chemical	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_23	Consultants and Professional Services: Infrastructure and Planning - Engineering: Civil	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_24	Consultants and Professional Services: Infrastructure and Planning - Engineering: Electrical	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_25	Consultants and Professional Services: Infrastructure and Planning - Engineering: Industrial	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_26	Consultants and Professional Services: Infrastructure and Planning - Engineering: Mechanical	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
040_27	Consultants and Professional Services: Infrastructure and Planning - Engineering: Metallurgical	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_28	Consultants and Professional Services: Infrastructure and Planning - Engineering: Mining	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_29	Consultants and Professional Services: Infrastructure and Planning - Engineering: Structural	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_30	Consultants and Professional Services: Infrastructure and Planning - Geodetic Control and Surveys	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_31	Consultants and Professional Services: Infrastructure and Planning - Geoinformatic Services	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_32	Consultants and Professional Services: Infrastructure and Planning - Geologist	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_33	Consultants and Professional Services: Infrastructure and Planning - Land and Quantity Surveyors	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_34	Consultants and Professional Services: Infrastructure and Planning - Landscape Designer	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
040_35	Consultants and Professional Services: Infrastructure and Planning - Town Planner	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044	Contracted Services		
044_1	Outsourced Services: Administrative and Support Staff	All departments (depending on project)	➤ Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_2	Outsourced Services: Alien Vegetation Control	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_3	Outsourced Services: Animal Care	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_4	Outsourced Services: Burial Services	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_5	Outsourced Services: Business and Advisory - Accountants and Auditors	Financial Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_6	Outsourced Services: Business and Advisory - Business and Financial Management	Financial Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_7	Outsourced Services: Business and Advisory - Commissions and Committees	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_8	Outsourced Services: Business and Advisory - Communications	Office of the Municipal Manager	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_9	Outsourced Services: Business and Advisory - Occupational Health and Safety	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044_10	Outsourced Services: Business and Advisory - Organisational	Corporate Services: Human Resources	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_11	Outsourced Services: Business and Advisory - Project Management	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_12	Outsourced Services: Business and Advisory - Research and Advisory	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_13	Outsourced Services: Business and Advisory - Qualification Verification	Corporate Services: Human Resources	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_14	Outsourced Services: Business and Advisory - Quality Control	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_15	Outsourced Services: Business and Advisory - Valuer	City Development	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_16	Outsourced Services: Catering Services	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_17	Outsourced Services: Call Centre	Corporate Services – Administration	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_18	Outsourced Services: Clearing and Grass Cutting Services	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044_19	Outsourced Services: Fire Services	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_20	Outsourced Services: Hygiene Services	Corporate Services – Administration	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_21	Outsourced Services: Internal Auditors	Office of the Municipal Manager	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_22	Outsourced Services: Illegal Dumping	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_23	Outsourced Services: Litter Picking and Street Cleaning	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_24	Outsourced Services: Medical Waste Removal	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_25	Outsourced Services: Meter Management	Financial Services – Revenue	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_26	Outsourced Services: Medical Services [Medical Health Services & Support]	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_27	Outsourced Services: Mini Dumping Sites	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044_28	Outsourced Services: Organic and Building Refuse Removal	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_29	Outsourced Services: Personnel and Labour	Corporate Services – Human Resources	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_30	Outsourced Services: Post Mortem	Corporate Services – Human Resources	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_31	Outsourced Services: Professional Staff	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_32	Outsourced Services: Reconnection Disconnections and New Connections: Electricity	Financial Services – Revenue	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_33	Outsourced Services: Reconnection Disconnections and New Connections: Water	Financial Services – Revenue	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_34	Outsourced Services: Refuse Removal	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_35	Outsourced Services: Removal of Structures and Illegal Signs	Office of the Municipal Manager	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_36	Outsourced Services: Researcher	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044_37	Outsourced Services: Sewerage Services	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_38	Outsourced Services: Swimming Supervision	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_39	Outsourced Services: Translators and Interpreters	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_40	Outsourced Services: Traffic Fines Management	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_41	Outsourced Services: Veterinary Services	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_42	Contractors: Aerial Photography	City Development	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_43	Contractors: Aerial Surveillance	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_44	Contractors: Artists and Performers	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_45	Contractors: Auctioneers	Financial Services - SCM	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_46	Contractors: Audio-visual Services	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044_47	Contractors: Bore Waterhole Drilling	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_48	Contractors: Bottling and Packaging	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_49	Contractors: Building Contractors	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_50	Contractors: Chipping	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_51	Contractors: Catering Services	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_52	Contractors: Distribution of Electricity by Others - Network Charges	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_53	Contractors: Distribution of Electricity by Others - Ancillary Charges	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_54	Contractors: Distribution of Electricity by Others - Reliability Charges	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_55	Contractors: Electrical	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_56	Contractors: Employee Wellness	Corporate Services – Human Resources	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044_57	Contractors: Event Promoters	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_58	Contractors: First Aid	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_59	Contractors: Fire Protection	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_60	Contractors: Fire Services	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_61	Contractors: Gardening Services	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_62	Contractors: Gas	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_63	Contractors: Graphic Designers	Office of the Municipal Manager	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_64	Contractors: Grading of Sport Fields	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_65	Contractors: Haulage	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_66	Contractors: Interior Decorator	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044_67	Contractors: Inspection Fees	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_68	Contractors: Maintenance of Buildings and Facilities	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_69	Contractors: Maintenance of Equipment	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_70	Contractors: Maintenance of Unspecified Assets	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_71	Contractors: Medical Services	Corporate Services – Human Resources	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_72	Contractors: Mint of Decorations	Office of the Municipal Manager	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_73	Contractors: Photographer	Office of the Municipal Manager	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_74	Contractors: Plants Flowers and Other Decorations	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_75	Contractors: Prepaid Electricity Vendors	Financial Services - Revenue	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_76	Contractors: Preservation/Restoration/Disma ntling/Cleaning Services	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044_77	Contractors: Relief Drivers	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_78	Contractors: Tracing Agents and Debt Collectors	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_79	Contractors: Traffic and Street Lights	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_80	Contracted Services: Transmission of Electricity by Other - Network Charges	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_81	Contracted Services: Transmission of Electricity by Other - Ancillary Charges	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_82	Contracted Services: Transmission of Electricity by Other - Reliability Charges	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_83	Contractors: Transportation Contractor	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_84	Contractors: Sewerage Services	Infrastructure & Technical Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_85	Contractors: Sports and Recreation	Community Services	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
044_86	Contractors: Stage and Sound Crew	All departments (depending on project)	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
044_87	Reconnection Disconnections and New Connections: Restricted Water Flow	Financial Services – Revenue	Estimates supplied by service providers provided within stipulations of the contract and growth rates provided.
046_1	Registration Fees: Professional and Regulatory Bodies	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
046_2	Registration Fees: Seminars Conferences Workshops and Events - National	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
049_4	Post-retirement Benefit - Medical - Current Service Cost	Financial Services: Expenditure (Financial reporting and Asset management)	Financial Services: Expenditure (Financial reporting and Asset management) to allocate at year end upon completion of the actuarial valuation.
053_0	Audit Cost: External	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.
058_0	Bulk Purchases - Electricity: ESCOM	ITS: Electricity Supply Services	ITS: Electricity Supply Services.
060_1	Entertainment: Mayor	Corporate Services: Administration	Corporate Services: Administration to budget for entertainment for Council support.
060_2	Entertainment: Councillors	Corporate Services: Administration	Corporate Services: Administration to budget for entertainment for Council support.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
060_3	Entertainment: Senior Management	Corporate Services: Administration	Corporate Services: Administration to budget for entertainment for Council support.
062_1	Consultants and Professional Services: Laboratory Services - Agriculture	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
062_2	Consultants and Professional Services: Laboratory Services - Medical	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
062_3	Consultants and Professional Services: Laboratory Services - Roads	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
062_4	Consultants and Professional Services: Laboratory Services - Water	All departments (depending on project)	Budget according to inflation forecasts provided (see 6.1 above).
063_xxx	Gains and Losses: Impairment Loss	Financial Services: Expenditure (Financial reporting and Asset management)	Financial Services: Expenditure (Financial reporting and Asset management) to allocate at year end upon completion of the actuarial valuation
068_0	Wet Fuel	All departments (depending on project)	This mSCOA item is defined as the payment for fuel supplied by vendor (topping up) when hiring fleet, plant or equipment (externally) and not the refuelling of fleet. Budget according to inflation forecasts provided (see 6.1 above).
069_0	Gains and Losses: Fair Value Adjustment	Financial Services: Expenditure (Financial reporting and Asset management)	Financial Services: Expenditure (Financial reporting and Asset management) to allocate at year end upon completion of the actuarial valuation
071_0	Foreign Exchange: Losses	Financial Services: Expenditure (Financial reporting and Asset management)	Financial Services: Expenditure (Financial reporting and Asset management) to allocate at year end upon completion of the actuarial valuation
072_1	Outsourced Services: Business and Advisory - Human Resources	Corporate Services: Human Resources	Corporate Services: Human Resources to budget for all departments.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
073_1 & 2	Inventory – Losses and Write-down to net-realisable Value	Financial Services: Expenditure (Financial reporting and Asset management)	Financial Services: Expenditure (Financial reporting and Asset management) to allocate at year end upon completion of the actuarial valuation
074_0	Transfers and Subsidies (further breakdown will be required – refer to the Budget Office for information)	Community Services: Disaster Management Community Services: Sport and Recreation Office of the City Manager Corporate Services: Administration Corporate Services: Human Resources (074_69: Bursaries (Non-Employee)) Financial Services: Revenue	Only the responsible departments to budget for grants in aid.
077_xxx	Cost of Free Basic Services Provided	Financial Services: Revenue	Financial Services: Revenue to budget.
079_xxx	External Computer Service & Communication	Corporate Services: Administration – IT services	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
086_2	Cleaning Services: Laundry Services	Corporate Services: Administration Community Services: Clinics	Expenditure budget according to inflation forecasts provided (see 6.1 above) by Corporate Services: Administration and Community Services: Clinics.
088_xxx	Legal Fees	Financial Services: Revenue Corporate Services: Administration Corporate Services: Human resources	Financial Services: Revenue, Corporate Services and Human Resources to budget according to inflation forecasts provided (see 6.1 above).
090_xxx	Licences	All departments	Budget according to inflation forecasts provided (see 6.1 above).
091_xxx	Non-revenue Water - Losses:	Financial Services: Revenue	Financial Services: Revenue to budget.
093_xxx	Discontinued Operations and Disposals of Non-current Assets	Financial Services: Expenditure (Financial reporting and Asset management)	Financial Services: Expenditure (Financial reporting and Asset management) to allocate at year end.
102_1	Statutory Payments other than Taxes	None	Not budgeted for
104_0	Inventory - Water	ITS: Water and Sanitation Services	ITS: Water and Sanitation Services to budget.
107_1	Operational Cost - Vehicle Tracking	ITS: Engineering Support	ITS: Engineering Support – Fleet to budget for vehicle monitoring devices.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
114_xxx	Municipal Staff & Senior Management: Post-retirement Benefit Obligations	Financial Services: Expenditure (Salaries)	Financial Services: Expenditure (Salaries) to budget.
119_0	Contractors: Pest Control and Fumigation	ITS: Engineering Support Community Services: Health	ITS: Engineering Support to budget according to inflation forecasts provided (see 6.1 above) for all departments except for Community Services: Health. Community Services: Health to budget according to inflation forecasts provided (see 6.1 above).
122_1	Communication: Postage/Stamps/Franking Machines	Corporate Services: Administration	Budget according to inflation forecasts provided (see 6.1 above).
122_2	Courier and Delivery Services	All departments	Budget according to inflation forecasts provided (see 6.1 above).
122_3	Communication: Rent Private Bag and Postal Box	Corporate Services: Administration	Budget according to inflation forecasts provided (see 6.1 above).
124_1	Inventory - Materials and Supplies	All departments	Budget according to inflation forecasts provided (see 6.1 above).
124_2	Inventory - Consumable Stores - Standard Rated	All departments	Budget according to inflation forecasts provided (see 6.1 above).
124_3	Inventory - Finished Goods	All departments	Budget according to inflation forecasts provided (see 6.1 above).
124_4	Inventory – Fuel	All departments	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
125_0	Cash Discount	Financial Services: Expenditure (Expenditure)	Financial Services: Expenditure to budget.
126_xxx	External Computer Service	Corporate Services: Administration – IT services	Corporate Services: Administration – IT services to budget.
134_0	Freight Services	Financial Services: Expenditure (SCM)	Financial Services: SCM to budget.
137_0	Resettlement Cost	Corporate services: Human Resources	Corporate services: Human Resources to budget according to inflation forecasts provided (see 6.1 above).
138	Operating Leases		
138_2	Operating Leases - Buildings	Corporate Services: Administration	Budget according to inflation forecasts provided (see 6.1 above).
138_15	Operating Leases - Machinery and Equipment	All departments	Budget according to inflation forecasts provided (see 6.1 above).
138_16	Operating Leases - Transport Assets	All departments	Budget according to inflation forecasts provided (see 6.1 above).
150_1	Contractors: Management of Informal Settlements	Community Services: Public Safety	Community Services: Public Safety to budget for all departments.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
150_2	Outsourced Services: Security Services	Community Services: Public Safety	Community Services: Public Safety to budget for all departments.
150_3	Contractors: Safeguard and Security	Community Services: Public Safety	Community Services: Public Safety to budget for all departments.
153_1	Dumping Fees (District Council)	All departments	Budget according to inflation forecasts provided (see 6.1 above).
155_1	Achievements and Awards	All departments	Budget according to inflation forecasts provided (see 6.1 above).
155_2	Municipal Staff: Salaries Wages and Allowances - Service Related Benefits: Long Service Award	Corporate Services: Administration	Corporate Services: Administration to budget.
164	Travel and Subsistence		
164_1	Travel and Subsistence: Domestic - Accommodation	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_2	Travel and Subsistence: Domestic - Daily Allowance	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_3	Travel and Subsistence: Domestic - Food and Beverage (Served)	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_4	Travel and Subsistence: Domestic - Incidental Cost	All departments	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
164_5	Travel and Subsistence: Domestic - Transport without Operator: Car Rental	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_6	Travel and Subsistence: Domestic - Transport without Operator: Own Transport	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_7	Travel and Subsistence: Domestic - Transport with Operator: Other Transport Provider	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_8	Travel and Subsistence: Domestic - Transport with Operator: Public Transport - Air Transport	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_9	Travel and Subsistence: Domestic - Transport with Operator: Public Transport - Railway Transport	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_10	Travel and Subsistence: Domestic - Transport with Operator: Public Transport - Road Transport	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_11	Travel and Subsistence: Domestic - Transport with Operator: Public Transport - Water Transport	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_12 to 164_21	Travel and Subsistence: Foreign travel	All departments	Budget according to inflation forecasts provided (see 6.1 above).
164_22	Travel and Subsistence: Non- employees	Corporate Services: Human Resources	Budget according to inflation forecasts provided (see 6.1 above).

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
164_23	Travel Agency Fees	All departments	Budget according to inflation forecasts provided (see 6.1 above).
168_1	Storage of Files (Archiving)	Corporate Services: Administration Financial Services (Creditors) Community Services: Public Safety	Budget according to inflation forecasts provided (see 6.1 above).
170_0	Communication: Telephone Fax Telegraph and Telex	All departments	Budget according to inflation forecasts provided (see 6.1 above).
264_0	Interest Paid: Borrowings: Annuity Loans	Financial Services: Expenditure (Creditors)	Financial Services: Expenditure (Creditors) to budget.
266_xxx	Depreciation and Amortisation	Financial Services: Expenditure (Financial Reporting and asset management)	Financial Services: Expenditure (Financial Reporting and asset management) to budget.
273_xxx	Bad Debts Written Off	Financial Services: Revenue	Financial Services: Revenue to budget for all these line items

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
DEPARTMENTAL/ INTERNAL CHARGES			
026_0	Internal Billing: Rates Charges	Financial Services: Revenue	Budget according to the services that are internally rendered.
038_0	Departmental Charges: IT Services	Corporate Services: Administration IT Services Financial Services: Expenditure (Budgets)	Corporate Services: Administration IT Services to advise Financial Services: Expenditure (Budgets) of the number of workstations within each department in order to debit cost out.
048_1	Departmental Charges: Expenditure	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.
048_2	Departmental Charges: Procurement	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.
048_3	Departmental Charges: General Administration	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.
048_4	Departmental Charges: Democratic Process	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.
048_5	Departmental Charges: Municipal Manager	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
048_6	Departmental Charges: PMU	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.
048_7	Departmental Charges: Electricity	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.
056_1	Internal Billing: Municipal Services: Electricity and Water	Financial Services - Revenue	Financial Services: Revenue to budget.
076_xxx	Insurance Underwriting	Financial Services – Expenditure (Creditors)	Financial Services: Expenditure (Creditors) to budget.
078_0	Departmental Charges: Audit Fees	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.
108_0	Departmental Charges: Occupational Health Safety and Employee wellness	Financial Services: Expenditure (Budgets) Financial Services: Expenditure (Salaries)	Financial Services: Expenditure (Budgets) to budget. Financial Services: Expenditure (Salaries) to provide total number of employees of Council.
118_0	Departmental Charges: Human Resource Recruitment	Financial Services: Expenditure (Budgets) Financial Services: Expenditure (Salaries)	Financial Services: Expenditure (Budgets) to budget. Financial Services: Expenditure (Salaries) to provide total number of employees of Council.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
132_0	Departmental Charges: Communication - Radio: Maintenance	Financial Services: Expenditure (Budgets) ITS: Engineering Support	Financial Services: Expenditure (Budgets) to budget. ITS: Engineering Support to provide the total number of radios per department.
140_0	Activity Based Recoveries: Office Rental	Financial Services: Expenditure (Creditors)	Financial Services: Expenditure (Creditors) to budget.
148_1	Operational Cost - Municipal Services	Financial Services - Revenue	Financial Services: Revenue to budget.
184_0	Departmental Charges: Training and Development	Financial Services: Expenditure (Budgets) Financial Services: Expenditure (Salaries)	Financial Services: Expenditure (Budgets) to budget. Financial Services: Expenditure (Salaries) to provide total number of employees of Council.
186_0	Activity Based Recoveries: Vehicles Plant and Equipment - Vehicle to Operating	Financial Services: Expenditure (Budgets)	Financial Services: Expenditure (Budgets) to budget.
202_0	Signage	All departments	Budget according to inflation forecasts provided (see 6.1 above).
248_A4	Shark nets	Community Services: Beach Facilities	Community Services: Beach Facilities to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
REPAIRS AND MAINTENANCE			
194_xxx	Air conditioners	ITS: Engineering Support	ITS: Engineering Support to budget for all departments.
258_xxx	Maintenance	ITS: Transport, Roads and Storm water	ITS: Transport, Roads and Storm water to budget according to inflation forecasts provided (see 6.1 above).and 9 below.
214_xxx 220_xxx 222_xxx 224_xxx 226_xxx 238_xxx	Maintenance	All departments	Budget according to inflation forecasts provided (see 6.1 above).and 9 below.
196_xxx	Building equipment Electrical	ITS: Electricity Supply Services	ITS: Electricity Supply Services to budget for all departments according to inflation forecasts provided (see 6.1 above).and 9 below.
198_xxx	Buildings Structural	ITS: Engineering Support	ITS: Engineering Support to budget for all departments according to inflation forecasts provided (see 6.1 above).and 9 below.
204_xxx	Distribution mains	ITS: Water and Sanitation Services	ITS: Water and Sanitation Services to budget for all departments according to inflation forecasts provided (see 6.1 above).and 9 below.
210_xxx	Fixed equipment buildings	ITS: Water and Sanitation Services	ITS: Water and Sanitation Services to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
216_xxx	Grounds and Fencing	ITS: Engineering support	ITS: Engineering Support to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.

SHORT CODE (GL CODE)	SHORT CODE (GL CODE) DESCRIPTION	RESPONSIBLE DEPARTMENTS	BUDGET PROCEDURE
217_xxx	IT Maintenance	Corporate Services: Administration – IT Services	Corporate Services; Administration – IT Services to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
219_xxx	Protection Maintenance	ITS: Electricity Supply Services	ITS: Electricity Supply Services to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
227_xxx	Network IT Infrastructure	Corporate Services: Administration – IT Services	Corporate Services; Administration – IT Services to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
228_xxx	Parks maintenance	Community Services: Parks	Community Services: Parks to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
232_xxx	Plumbing	ITS: Water and Sanitation Services	ITS: Water and Sanitation Services to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
234_xxx	Railway Sidings	ITS: Transport, Roads and Storm water	ITS: Transport, Roads and Storm water to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
239	Quality of Supply	ITS: Electricity Supply Services	ITS: Electricity Supply Services to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
240_xxx – 247_xxx, 254_xxx 262_xxx, 263_xxx	Roads Maintenance	ITS: Transport, Roads and Storm water	ITS: Transport, Roads and Storm water to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
250_xxx	Street name boards	Community Services: Traffic	Community Services: Traffic to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
252_xxx	Street light poles	ITS: Electricity Supply Services	ITS: Electricity Supply Services to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
257_xxx	Telemetry	ITS: Engineering Support Services	ITS: Engineering Support Services to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.
260_xxx	Vehicles	ITS: Engineering Support Services	ITS: Engineering Support Services to budget for all departments according to inflation forecasts provided (see 6.1 above) and 9 below.

9. DEFINITION OF ASSET

- a. In terms of the Asset management policy, Council Resolution 6048 dated 9 June 2009 RPT 145981 and DMS 562968, all items not exceeding **R2 000,00** (excluding all office furniture) must be budgeted for under line item 158 (Small tools) within the operating budget.
- b. Even though all items not exceeding **R2 000, 00** will be purchased under GL code – 124_3 (Inventory - Finished Goods) these items will also be bar-coded by the Asset management section for control purposes.

10. REPAIRS AND MAINTENANCE

The 2017/18 maintenance budgets will also have to be split into the components as indicated in the table below:

An example of a maintenance vote that is required to be split is as follows:

Example – FX001001005001 - Buildings Maintenance 198		
198_A	Planned maintenance	
198_A1	Planned maintenance	Labour
198_A2	Planned maintenance	Material
198_A3	Planned maintenance	Transport
198_A4	Planned maintenance	Contracted Services
198_A6	Planned maintenance	Plant Hire
198_B	Unplanned maintenance	
198_B1	Unplanned maintenance	Labour
198_B2	Unplanned maintenance	Material
198_B3	Unplanned maintenance	Transport
198_B4	Unplanned maintenance	Contracted Services
198_B6	Unplanned maintenance	Plant Hire

IMPORTANT!!!!

- ✓ If no splits are provided as indicated above and no maintenance plan submitted a zero budget will be allocated to the vote.
- ✓ **It is compulsory for departments to supply a copy of their maintenance plans, this validates the integrity of the business plan, together with the supporting business plan working paper**

11. SUBMISSION OF BUSINESS PLAN WORKINGS PAPERS

REMEMBER: SUBMIT THE FOLLOWING

ADJUSTMENT BUDGET 2016/17

- ✓ Hard copies of supporting documentation (**BUSINESS PLANS**) that have been approved and signed by the Head of Section and Deputy Municipal Manager respectively.
- ✓ Hard copy of the excel document that each department is required to complete. This must be approved and signed at least by the Head of Section.
- ✓ **DUE DATE: 11 NOVEMBER 2016**

DRAFT MTREF BUDGET 2017/18

- ✓ Hard copies of **Business Plan (based on mSCOA projects)** working papers and supporting documentation that have been approved and signed at least by the Head of Section.
- ✓ Maintenance vote splits as required in section 10 above.
- ✓ Hard copy of the excel document that each department is required to complete. This must be approved and signed at least by the Head of Section.
- ✓ **DUE DATE: 11 NOVEMBER 2016**

PART 3 – OPERATING BUDGET REVENUE

12. OPERATING MTREF BUDGET 2017/18 – REVENUE (DMS 1150576)

All departments must provide details of the following:

- ✓ New revenue items that must be included for the adjustment budget 2016/17 as well as for the budget 2017/18 and the outer years;
- ✓ Proposed new tariffs to be charged for the budget 2017/18 and the outer years;
- ✓ Motivation for movement (expansion or reduction) within the current revenue streams.

The Infrastructure and Technical Services department must provide the following to Head of Section - Financial Services – Revenue:

- ✓ Consumption and demand figures for Electricity charges
- ✓ Consumption and demand figures for Water charges
- ✓ Consumption and demand figures for Sanitation charges
- ✓ Sale of Electricity – Billing Tariff
- ✓ Sale of Electricity – Base Tariff
- ✓ Calculation of sale of electricity revenue budget

A hard copy signed by the relevant Head of Section for the above requirements must be submitted to the Head of Section – Financial Services Revenue.

DUE DATE – 11 NOVEMBER 2016

(WITH THE EXCEPTION OF FINAL SALE OF ELECTRICITY – TO PROVIDE 1 WEEK AFTER RECEIVING NERSA GUIDELINES)

(HOWEVER IN THE INTERIM DRAFT FIGURES FOR SALE OF ELECTRICITY CAN STILL BE PROVIDED).

PART 4 – CAPITAL BUDGET

13. PROCESS FOR ADJUSTMENT BUDGET 2016/17

PLEASE NOTE:

The ADJUSTMENT BUDGET IS NOT A NEW BUDGET!!!!!!

It is only a process to regularise the transfers and other minor budget amendments which require Council approval.

The basis for the adjustment budget will be the Adopted 2016/17 Budget. The projects adopted for 2016/17 must be reviewed and expected estimates for expenditure to be submitted. The rules are as follows:

- An **increase in a project** within the adopted 2016/17 budget amount must be in terms of an approved Council resolution with adequate funding or;
- An **increase in a project** within the adopted 2016/17 budget can only be accommodated through savings identified from another capital project or from an operational vote through a completed approved Virement form.
- Any **additional capital projects** (not initially budgeted for) for inclusion onto the adjusted 2016/17 budget must be in terms of an approved Council Resolution with adequate funding or;
- Any **additional capital projects** for inclusion onto the adjusted 2016/17 budget can only be accommodated through savings identified from another capital project or from an operational vote through a completed approved transfer of funds form.

If departments have IT and vehicle requirements that fall within the rules above, the process as indicated in sections 15 and 16 must be followed. However the due date for these submissions is **30 SEPTEMBER 2016.**

It is compulsory for all departments to submit supporting documents and virement forms for their **2016/17 Capital Adjustment budget.**

An excel document has been created for each department to input their adjustment budget amounts.

The document numbers are as follows:

DEPARTMENT	DMS NUMBER
City Development	DMS 1149953
Community Services	DMS 1149964
Corporate Services	DMS 1149974
Financial Services	DMS 1149990
ITS Electrical Supply Services	DMS 1149992
ITS Engineering Support Services	DMS 1150043
ITS Transport, Roads and Storm water	DMS 1150044
ITS Water and Sanitation Services	DMS 1150047
ITS Office of the Municipal Manager	DMS 1150048

- All departments are required to use the above DMS numbers to submit their adjustment budget figures.
- The above documents include the following information:

Original Budget 2016/17
Adjustment Budget 2016/17 (To be completed by department)
Revised cash flow (To be completed by department)

- **ONLY THE COLUMNS ADJUSTMENT BUDGET 2016/17 AND REVISED CASH FLOW** must be completed by departments.
- **THE TOTAL OF THE COLUMN ADJUSTMENT BUDGET 2016/17** must agree to the total of column **REVISED ORIGINAL BUDGET 2016/17**. The only exception to this will be any increases approved in terms of a Council Resolution.
- A hard copy of each department's document must be signed by the Head of Section and submitted to the budget office by no later than **11 NOVEMBER 2016**.

14. PROCESS FOR DRAFT MTREF BUDGET 2017/18

- The capital budget must be prepared for the following financial years:
 - ✓ **2017/18**
 - ✓ **2018/19**
 - ✓ **2019/20**
- The completion of project evaluation forms (PREF's) **will not be required** for submission of the 2017/18 and outer year's capital budget.
- A budget steering committee meeting will be scheduled in November 2016. At this meeting the Mayor will express to the committee, what his expectations are together with the needs identified at the IDP meetings.
- Based on this the departments will be required to prioritize the capital projects taking into account the funding that is available.
- Based on the policies for internal reserves, borrowing appetite and the Division of Revenue Act, the available funds per service for the next three financial years are as follows:

Final Capital Allocation per Service	2017/18	2018/19	2019/20
	R'000	R'000	R'000
Electricity	66 592	70 588	74 583
Fleet	20 705	21 947	23 190
IT Services	10 047	10 650	11 253
Rates and General	68 802	72 930	77 058
Refuse	10 854	11 505	12 156
Sewer	26 098	27 664	29 230
Water	46 902	49 717	52 531
Grand Total	250 000	265 000	280 000

A breakdown of Rates and General Service has been included in the Table below:

Final Capital Allocation per Service in Rates	2017/18	2018/19	2019/20
	R'000	R'000	R'000
Beaches	2 767	2 963	3 159
Cemeteries	952	1 009	1 066
Commuter Facilities	2 559	2 713	2 866
Corporate Services	740	784	828
Engineering Support	144	153	161
Financial Services	292	309	327
Fire	2 916	3 091	3 266
Halls	3 250	3 445	3 640
Human Resources	37	39	41
Libraries	2 501	2 651	2 802
Licences Traffic	149	158	167
Municipal Buildings	7 514	7 995	8 476
Museums	432	458	484
Occupational Clinic	1 110	1 177	1 243
Office of the Municipal Manager (Including Internal Audit, Risk Management and Performance Management)	314	333	352
Parks	2 033	2 155	2 277
Planning and Development	839	890	940
Pollution control	964	1 022	1 080
Public Conveniences	2 091	2 097	2 102
Roads	35 203	37 375	39 547
Security Services	80	84	89
Sport Development	780	826	873
Supply Chain Management	149	158	167
Swimming Pools	881	934	987
Traffic	106	112	118
Grand Total	68 802	72 930	77 058

The table below contains the 2016/17 Division of Revenue Act allocation for the 2017/18 and 2018/19 outer years. These allocations are not final and are subject to amendments by National Treasury.

GRANT FUNDING AS PER 2016/17 DORA	2017/18	2018/19	2019/20
	R'000	R'000	R'000
Sport & Recreation	15 938	16 882	17 881
Sanitation	34 771	36 830	39 010
Roads	20 772	22 002	23 305
Water	34 771	36 830	39 010
Electricity	10 000	11 000	11 000
Grand Total - Grant funding	116 253	123 544	130 207

- The excel documents reflected in section 12 above must be used by each department to input their draft MTREF budget amounts. All departments are required to use these DMS numbers to submit their Draft MTREF budget figures.
- The above documents require that the following information **be included by the departments:**

INFORMATION TO BE COMPLETED BY DEPARTMENTS
Draft Budget 2017/18
Draft Budget 2018/19
Draft Budget 2019/20
Function number and description - example: Municipal Halls will be FX001001005002
Project Description
If the project is a movable asset (example furniture) – a complete breakdown of the amount required must be provided
Classification of project – new or replacement project
Classification of project – single or multi-year project (once-off project or to be spread over more than 1 year)
Source of funding and the availability thereof will depend to a large extent on the type of budget put forward; hence limitations will be drawn up as the budget process unfolds. With regards to budgeting for projects funded by Grants or Public contributions the following shall apply: Government (National and Provincial), uThungulu District Municipality, MIG etc. - Only allocations as Gazetted in the Division of Revenue Act (DORA) and the Provincial Budget statements can be included (refer to details contained in the Table above) Public - Proof of written confirmation from external organisation must be included.

INFORMATION TO BE COMPLETED BY DEPARTMENTS
Municipal Standard Classification (Department)
Link to project segment – Refer to DMS 1083556
Deputy Municipal Manager
Responsible Head of section
Executing Head of Section
Executing Manager
Ward Location
Ward Benefitting
IDP Strategy – Refer to DMS 1134690
IDP Programme – Refer to DMS 1134690
Planned start date – must correspond to cash flow forecast
Planned completion date – must correspond to cash flow forecast
Cash flow forecast for the 2017/18 draft budget
Motivation for project

- A hard copy of each department's document must be signed by the Head of Section and submitted to the budget office by no later than **11 NOVEMBER 2016.**

15. PROCESS FOR IT RELATED EQUIPMENT BUDGET

The process for budgeting for IT related equipment is as follows:

- Each department must identify their requirements for the 2017/18 budget and outer years and submit directly to the Corporate Services – Administration section.
- The IT Manager will prioritise and cost these projects.
- As mentioned in section 14, the completion of PREF's will not be required.
- Therefore departments must use submit their requirements as indicated in section 14 above - **INFORMATION TO BE COMPLETED BY DEPARTMENTS**
- Due date for submission to Corporate Services – IT Section – **30 SEPTEMBER 2016**
- The Deputy Municipal Manager: Corporate Services will forward the capital requests to the Chief Financial Officer for inclusion into the 2017/18 Tabled MTREF budget.

16. PROCESS FOR VEHICLES AND PLANT EQUIPMENT BUDGET

The process for budgeting for vehicles and IT related equipment is as follows:

16.1 New additional vehicles

- Each department must identify their requirements for the 2017/18 budget and outer years and submit directly to the Budget Office, with a copy of the requirements to the Fleet Manager.

The requirements are to include:

- ✓ Description of Vehicle/Plant
 - ✓ Purpose for which the Vehicle/Plant will be used
 - ✓ Section wherein the Vehicle/Plant will be used example – Roads and Storm water North
 - ✓ Specification of vehicle/Plant (Fleet Manager can be approached for assistance and format as per **DMS 932567**)
 - ✓ Amount required (ensure that all vehicle costing includes a 5 Year/120 000 km Maintenance plan
 - ✓ Departments to consider the Requirements for the transportation of staff and goods in one vehicle
 - ✓ If single cab vehicle does not fulfil the requirements, then a Double Cab should be considered.
- As mentioned in section 14, the completion of PREF's will not be required.
 - Therefore departments must submit their requirements as indicated in section 14 above - **INFORMATION TO BE COMPLETED BY DEPARTMENTS**
 - Due date for submission to Budget Office and ITS - Fleet Manager – **30 SEPTEMBER 2016**
 - The Deputy Municipal Manager: Infrastructure and Technical services will forward the capital requests to the Chief Financial Services for inclusion into the 2017/18 Tabled MTREF budget.

16.2 Replacement vehicles

- Each department must identify their requirements for the 2017/18 budget and outer years and submit directly to the Fleet Manager.

The requirements are to include:

- ✓ Description of Vehicle/Plant that must be replaced
 - ✓ Purpose for which the Vehicle/Plant is used
 - ✓ Section wherein the Vehicle/Plant is used example – Roads and Storm water North
 - ✓ Specification of replacement Vehicle/Plant (Fleet Manager can be approached for assistance and format as per **DMS 932567** - This is to ensure that the replacement is for the purpose for which it is to be applied)
 - ✓ Departments to consider the Requirements for the transportation of staff and goods in one vehicle
 - ✓ If single cab vehicle does not fulfil the requirements, then a Double Cab should be considered.
- The Fleet Manager will prioritise and cost the Vehicle/Plant
 - As mentioned in section 14, the completion of PREF's will not be required.
 - Therefore departments must submit their requirements as indicated in section 14 above - **INFORMATION TO BE COMPLETED BY DEPARTMENTS**
 - Due date for submission to ITS - Fleet Manager – **30 SEPTEMBER 2016**
 - The Deputy Municipal Manager: Infrastructure and Technical services will forward the capital requests to the Chief Financial Services for inclusion into the 2017/18 Tabled MTREF budget.

PART 5 – MUNICIPAL BUDGETING AND REPORTING TABLES

17. RESPONSIBLE DEPARTMENTS FOR COMPLETION OF TABLES

In terms of Section 71 (1) of the Municipal Finance Management Act, the budget is to be submitted to Council and to Treasury in a prescribed format. National Treasury has issued MFMA Circular No 51 (**DMS 633560**) in which this prescribed format has been set out. Furthermore, National Treasury has issued Municipal Budget and Reporting Regulations in terms of Government Gazette Number 32141 dated 17 April 2009. These regulations set out the manner in which Municipalities are required to prepare the 2012/2013 Budget as well as the in-year reporting effective from July 2010.

DMS 1128690 (2016/17 adopted budget tables) contains the prescribed format within which the **Tabled 2017/18** budget must be reported on.

DMS 1105505 (2015/16 adjusted tables) contains the prescribed format within which the **Adjusted 2016/17** budget must be reported on.

The table below provides a comprehensive list of all the responsible departments for the completion of tables required in terms of Regulations.

Therefore departments are to submit their operating budget as indicated in Part 2 and Part 3 above, their capital budgets as indicated in Part 4 above as well as their responsible tables allocated in the table below.

IMPORTANT!!!

Table A10 & SA9 /B10: Basic service delivery measurement has become very crucial in view of the fact that National Treasury will be utilising each municipality's social package to calculate the equitable share portion.

TABLE NUMBER	DESCRIPTION OF TABLE	RESPONSIBLE DEPARTMENT
A2A/ B2B	Budgeted Financial Performance (Revenue and expenditure by Standard Classification)	Financial Services: Financial reporting and asset management
A3A/ B3B	Budgeted Financial Performance (Revenue and expenditure by municipal vote)	Financial Services: Financial reporting and asset management
A4A/ B4	Budgeted Financial Performance (Revenue and expenditure)	Financial Services: Financial reporting and asset management
A5A/ B5B	Budgeted Capital Expenditure by Vote, Standard Classification and Funding	Financial Services: Financial reporting and asset management
A6/ B6	Budgeted Financial Position	Financial Services: Financial reporting and asset management
A7/ B7	Budgeted Cash Flow	Financial Services: Creditors
A8/ B8	Cash Backed Reserves	Financial Services: Creditors Financial Services: Financial reporting and asset management
A9/ B9	Asset Management	Financial Services: Financial reporting and asset management
A10 & SA 9 /B10	Basic Service Delivery Measurement	ITS: Water and Sanitation services ITS: Transport, Roads and storm water ITS: Engineering support services ITS: Electrical Supply Services Community Services: Refuse Financial Services: Revenue
SA1/ SB1	Supporting detail to Budget Financial Performance	Financial Services: Financial reporting and asset management Financial Services: Revenue
SA2	Financial performance budget (Revenue source/expenditure type and dept.)	Financial Services: Financial reporting and asset management
SA3/ SB2	Supporting detail to Budget Financial Position	Financial Services: Financial reporting and asset management

TABLE NUMBER	DESCRIPTION OF TABLE	RESPONSIBLE DEPARTMENT
SA4	Reconciliation of IDP strategic objectives and budget (Revenue)	Financial Services: Financial reporting and asset management
SA5	Reconciliation of IDP strategic objectives and budget (Operating expenditure)	Financial Services: Financial reporting and asset management
SA6	Reconciliation of IDP strategic objectives and budget (Capital expenditure)	Financial Services: Financial reporting and asset management
SA7/SB3	Measurable Performance objectives	Office of the City Manager
SA8/SB4	Performance indicators and benchmarks	ITS: Water and Sanitation services ITS: Transport, Roads and storm water ITS: Engineering support services ITS: Electrical Supply Services Financial Services: Creditors Financial Services: Revenue
SA9/SB5	Social, economic and demographic statistics and assumptions	ITS: Water and Sanitation services ITS: Transport, Roads and storm water ITS: Engineering support services ITS: Electrical Supply Services Financial Services: Revenue Financial Services: Creditors City Development

TABLE NUMBER	DESCRIPTION OF TABLE	RESPONSIBLE DEPARTMENT
SA10/SB6	Funding measurements	Financial Services: Financial reporting, asset management and Creditors
SA11	Property rates summary	City Development Financial Services: Revenue
SA12 (a), SA 12(b) and SA 13(a), SA 13(b)	Property rates by category Current year Property rates by category Budget year Service tariffs by Category Service tariffs by Category - Explanatory	City Development Financial Services: Revenue
SA14	Household bills	Financial Services: Revenue
SA15	Investment particulars by type	Financial Services: Creditors
SA16	Investment particulars by maturity	Financial Services: Creditors
SA17	Borrowing	Financial Services: Creditors
SA18/ SB7	Transfers and grant receipts	Financial Services: Financial reporting and asset management
SA19/ SB8	Expenditure on transfers and grant programme	Financial Services: Financial reporting and asset management
SA20/SB9	Reconciliation of transfers, grant receipts and unspent funds	Financial Services: Financial reporting and asset management
SA21/ SB10	Transfers and grants made by the Municipality	Financial Services: Financial reporting and asset management
SA22/ SB11	Summary Councillor and staff benefits	Financial Services: Salaries
SA23	Salaries, Allowances and benefits (Political office bearers/councillors/ Deputy Municipal managers)	Financial Services: Salaries
SA24	Summary of personnel numbers	Financial Services: Salaries
SA25	Budget Monthly revenue and expenditure	Financial Services: Revenue Financial Services: Creditors
SA26/ SB12	Budget Monthly revenue and expenditure (Municipal Vote)	Financial Services: Revenue Financial Services: Creditors
SA27/ SB13	Budget Monthly revenue and expenditure (Standard Classification)	Financial Services: Financial reporting and asset management

TABLE NUMBER	DESCRIPTION OF TABLE	RESPONSIBLE DEPARTMENT
SA28/SB16	Budgeted monthly capital expenditure (Municipal vote)	Financial Services: Financial reporting and asset management
SA29/SB17	Budgeted monthly capital expenditure (Standard Classification)	Financial Services: Financial reporting and asset management
SA30/ SB15	Budgeted monthly cash flow	Financial Services: Revenue Financial Services: Creditors
SA32	List of external mechanisms	All Departments
SA33	Contracts having future budgetary implications	All Departments
SA34a/ SB18a	Capital expenditure on new assets by asset class	Financial Services: Financial reporting and asset management
SA34b/ SB18b	Capital expenditure on renewal of existing assets by asset class	Financial Services: Financial reporting and asset management
SA34c/ SB18c	Repairs and maintenance expenditure by asset class	Financial Services: Financial reporting and asset management
SA34d/ SB18d	Depreciation by asset class	Financial Services: Financial reporting and asset management
SB19	List of capital programmes and projects affected by adjustment budget	Financial Services: Financial reporting and asset management
SA35	Future financial implications of the capital budget	Financial Services: Financial reporting and asset management
SA36	Detailed capital budget	Financial Services: Financial reporting and asset management
SA37	Projects delayed from previous financial years	Financial Services: Financial reporting and asset management

PART 6 – SUBMISSION OF INFORMATION

18. DEADLINES FOR SUBMISSION OF INFORMATION – ADJUSTMENT BUDGET 2016/17

All information as required in terms of **PART 2, PART 3 and PART 4** above must be submitted to Financial Services as follows:

REQUIRED	DUE DATE
Adjusted operating revenue and expenditure budget 2016/17	11 November 2016
Adjusted Capital budget 2016/17	11 November 2016
Adjusted Capital budget 2016/17– IT Requirements	30 September 2016
Adjusted Capital budget 2016/17– Vehicle Requirements	30 September 2016

19. DEADLINES FOR SUBMISSION OF INFORMATION – DRAFT MTREF BUDGET 2017

All information as required in terms of **PART 2, PART 3 and PART 4** above must be submitted to Financial Services as follows:

REQUIRED	DUE DATE
Tabled (Draft) operating revenue and expenditure budget 2017/18 and outer years	11 November 2016
Tabled (Draft) capital budget 2017/18 and outer years	11 November 2016
Tabled (Draft) capital budget 2017/18 and outer years – IT Requirements	30 September 2016
Tabled (Draft) capital budget 2017/18 and outer years – Vehicle Requirements	30 September 2016

20. DEADLINES FOR SUBMISSION OF INFORMATION – REPORTING TABLES

All information as required in terms of **PART 5** above must be submitted to Financial Services as follows:

REQUIRED	DUE DATE
Adjusted Tables 2016/17 – DMS 1105505 operating adjusted dates	11 November 2016
Tabled (Draft) tables 2017/18 and outer years – DMS 1128690	11 November 2016

PART 7 – ANNEXURE

ANNEXURE A	Documents referred to in the guideline
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ANNEXURE A

DOCUMENTS REFERRED TO IN THE GUIDELINES

NO.	DMS/RPT NUMBER	DESCRIPTION
1.	DMS 1134690	FINAL 2016/17 IDP REVIEW
2.	DMS 1083556	mSCOA Project segment
3.	RPT 160790 and DMS 1145276	2017/18 Medium term Revenue and Expenditure Framework Process plan and Timetable
4.	DMS 298223	Municipal Finance Management Act
5.	DMS 605152, DMS 605154, DMS 605178 and DMS 605180	Government Gazette no.32141
6.	DMS 1011315	MFMA Circular no.78
7.	DMS 1028581	MFMA Circular no.79
8.	DMS 1074601	mSCOA Circular no. 1
9.	DMS 1085092	mSCOA Circular no. 2
10.	DMS 1097296	mSCOA Circular no. 3
11.	DMS 1116696	mSCOA Circular no. 4
12.	DMS 1149406	mSCOA Circular no. 5
13.	RPT 145981 and DMS 562968	Asset Management Policy