

Reference: T9/5/5 (2015/16)

TREASURY CIRCULAR MUN NO. 14/2015

THE MAYOR, CITY OF CAPE TOWN: MS P DE LILLE
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR JH CLEOPHAS
THE MAYOR, MATZIKAMA MUNICIPALITY: MR J BOTHA
THE MAYOR, CEDERBERG MUNICIPALITY: MS L SCHEEPERS
THE MAYOR, BERGRIVIER MUNICIPALITY: MR EB MANUEL
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR F SCHIPPERS
THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY: MR N DE BRUYN
THE MAYOR, WITZENBERG MUNICIPALITY: MR J KLAZEN
THE MAYOR, DRAKENSTEIN MUNICIPALITY: MS G VAN DEVENTER
THE MAYOR, STELLENBOSCH MUNICIPALITY: MR CJ SIDEGO
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MS A STEYN
THE MAYOR, LANGE BERG MUNICIPALITY: MS D GAGIANO
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY: MR L DE BRUYN
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MR CB PUNT
THE MAYOR, OVERSTRAND MUNICIPALITY: MS N BOTHA-GUTHRIE
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR R MITCHELL
THE MAYOR, SWELLENDAM MUNICIPALITY: MR N MYBURGH
THE MAYOR, EDEN DISTRICT MUNICIPALITY: MR V VAN DER WESTHUIZEN
THE MAYOR, KANNALAND MUNICIPALITY: MR J DONSON
THE MAYOR, HESSEQUA MUNICIPALITY: MS E NEL
THE MAYOR, MOSSEL BAY MUNICIPALITY: MS M FERREIRA
THE MAYOR, GEORGE MUNICIPALITY: MR C STANDERS
THE MAYOR, OUDTSHOORN MUNICIPALITY: MR G APRIL
THE MAYOR, BITOU MUNICIPALITY: MR M BOOYSEN
THE MAYOR, KNYSNA MUNICIPALITY: MS J WOLMARANS
THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: MR E NJADU
THE MAYOR, LAINGSBURG MUNICIPALITY: MR W THERON
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MR G LOTTERING
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MR HT PRINCE

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR A EBRAHIM
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR H PRINS
THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR J SWARTZ (ACTING)
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR I KENNED
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV H LINDE
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR L SCHEEPERS
THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR M MGAJO
THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: MR J METTLER
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS C LIEBENBERG
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR G MATTHYSE
THE MUNICIPAL MANAGER, LANGE BERG MUNICIPALITY: MR SA MOKWENI
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR D BERETTI
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR HSD WALLACE
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR C GROENEWALD
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR D O'NEILL
THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MR CM AFRICA
THE MUNICIPAL MANAGER, EDEN DISTRICT MUNICIPALITY: MR GW LOUW
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR M HOOGBAARD
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR J JACOBS
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: DR M GRATZ

THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR T BOTHA
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR R LOTTERING (ACTING)
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR A PAULSE
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR G EASTON (ACTING)
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR S JOOSTE
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR P WILLIAMS
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MR H METTLER
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR J BOOYSEN

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY
THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: MR J KOEKEMOER
THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR M BOLTON
THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR E ALFRED
THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR JA VAN NIEKERK
THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER
THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR K COOPER
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THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS
THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR CF HOFFMANN
THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR J TESSELAAR
THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR D LOUW
THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MS S REYNEKE-NAUDE
THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR H VAN BILJON
THE CHIEF FINANCIAL OFFICER, SWELLENDAM MUNICIPALITY: MR H SCHLEBUSCH
THE CHIEF FINANCIAL OFFICER, EDEN DISTRICT MUNICIPALITY: MS L HOEK
THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR N DELO
THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS HJ VILJOEN
THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR MK BOTHA
THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR K JORDAAN
THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: ADV F HUMAN (ACTING)
THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR F LÖTTER
THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR G EASTON
THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR N NORTJE (ACTING)
THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD
THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR J NEETHLING
THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR F SABBAT

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)
THE HEAD: BRANCH FISCAL AND ECONOMIC SERVICES (MR H MALILA)
THE HEAD: BRANCH GOVERNANCE AND ASSET MANAGEMENT (MR A HARDIEN) (ACTING)
THE HEAD: PUBLIC POLICY SERVICES (MS M KORSTEN)
THE HEAD: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)
THE HEAD: LOCAL GOVERNMENT PUBLIC FINANCE (MR H MALILA) (PRO TEM)
THE HEAD: ASSET MANAGEMENT (MR IG SMITH)
THE HEAD: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)
THE SENIOR MANAGER: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
THE SENIOR MANAGER: FINANCIAL GOVERNANCE (MR B VINK)
THE SENIOR MANAGER: FISCAL POLICY (MS S DAVIDS) (ACTING)
THE SENIOR MANAGER: INFRASTRUCTURE (MR P CHANDAKA)
THE SENIOR MANAGER: LOCAL GOVERNMENT ACCOUNTING (MR Z HENDRICKS) (ACTING)
THE SENIOR MANAGER: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MS L MCCARTNEY)
THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)
THE SENIOR MANAGER: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS M KORSTEN) (PRO TEM)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)
THE SENIOR MANAGER: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT

THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)

THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

MUNICIPAL BUDGET CIRCULAR FOR THE 2015/16 MTREF

1. PURPOSE

- 1.1 The purpose of this Circular is to brief municipalities on the 2015 Local Government Medium Term Expenditure Committee Process (i.e. LG MTEC 3) and related matters.

2. BACKGROUND

- 2.1 The Western Cape Provincial Government has institutionalised the 'LG MTEC 3' process in fulfilment of its obligations under:

2.1.1 Section 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003; and

2.1.2 Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA].

- 2.2 The 2015 process, will build on last year's process in order to strengthen alignment between municipal and provincial planning and budgeting. The 2015 process therefore builds on preceding important events such as the:

2.2.1 Joint Planning Initiative engagements held on 28 August 2014 and 1 to 9 October 2014; and

2.2.2 IDP Indabas 2: 3 to 24 February 2015.

3. JOINT PLANNING AND BUDGETING PROCESS

3.1 Joint Planning Initiative

3.1.1 During 2014 the Western Cape Government embarked on a Joint Planning and Budgeting Process which sought to align the programmes and projects of the Western Cape Government departments with that of the municipalities. This process was launched with a pilot initiative with Drakenstein Municipality and subsequent Joint Planning Initiative engagements with local and district municipalities and the intergovernmental committee meeting with the City.

3.1.2 The main objective of the Joint Planning and Budgeting Process from a strategic perspective is to mainstream the objectives of the National Development Plan (NDP), the Medium Term Strategic Framework (MTSF) and the Provincial Strategic

Plan (PSP) and to integrate these within a provincial and local government context. This process builds on and reconfigures the:

- Existing IDP Indabas and the Intergovernmental Relations (IGR) Framework in order to enhance meaningful interaction and dialogue;
- Local Government/Provincial Government MTEC processes; and
- Provincial Transversal Management and Transversal Spatial Governance Systems as well as provincial-wide Monitoring and Evaluation systems.

3.1.3 Furthermore, this Joint Planning and Budgeting Process aims to streamline and rationalise the annual cycle of engagements between the various spheres of government and state owned enterprises to ensure efficiency and improved service delivery.

3.1.4 Last year also marked the beginning of a second 5 year term of the current provincial government. Hence it became necessary to take a longer term view and set goals and objectives beyond the current 5 year horizon. The IDP Indaba 1 engagements normally scheduled for the second quarter in the IDP cycle was replaced by the Joint Planning Initiatives to embark on a longer term planning process.

3.1.5 The JPI was introduced to firstly test and mainstream joint planning between the various departments within Western Cape Government and Local Authorities by seeking to identify those strategic long term initiatives and engage in discussions to align and prioritise them within the annual planning cycle.

3.1.6 These initiatives are currently being mainstreamed in the Western Cape Government's Provincial Strategic Plan 2014 - 2019, departmental Strategic Plans, departmental Annual Performance Plans, Provincial Transversal Management Systems Workgroups and budgets and in the Municipal IDPs and Service Delivery and Budget Implementation Plans (SDBIPs), with a key focus on spatial targeting.

3.1.7 Spatial targeting serves to guide the location and form of public and private investment in the natural and built environments, to ensure the returns on these investments are consistent with the aligned Provincial and Municipal development objectives. The PSDF has identified spatial targets and priorities with respect to the sustainable use of the Western Cape's spatial assets, opening-up opportunities in the space-economy and developing integrated human settlements. In pursuit of the spatial targeting to focus spending on prioritised initiatives, municipal responsiveness to spatial targeting objectives will also feature in the planning and budget discussions of the various integrated planning and budgeting assessments.

4. **KEY DATES/PROCESSES**

4.1 Municipalities are advised to take note of the following key dates/processes:

4.1.1 **Municipal Budget Day**

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget accompanied by any proposed amendments to the municipality's Integrated Development Plan (IDP) following the annual review of the IDP in terms of section 34 of the Municipal Systems Act, at a council meeting at least 90 days (i.e. by 31 March each year) before the start of the budget year.

Municipalities have confirmed their tabling dates which is spread between 23 February and 31 March 2015 (see **Appendix B**).

Municipalities are kindly requested to inform the Provincial Treasury of any changes to their tabling dates as it is crucial for the collection of the budget documents and the scheduling of the LG MTEC 3 engagements. Any changes to the scheduled tabling dates must be communicated to Malcolm Booyesen via e-mail to: Malcolm.Booyesen@westerncape.gov.za by 20 March 2015.

4.1.2 **Adoption of Municipal Budgets – 29 May 2015**

According to section 24(1) of the MFMA, the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget and any changes to the municipality's IDP. Furthermore, an annual budget must be approved by the municipal council before the start of the budget year in line with section 24(2) of the MFMA.

5. **TABLING OF BUDGET DOCUMENTS**

5.1 When an annual budget is tabled in council by the Mayor it must be accompanied by the documents and information as set out in terms of section 17(3)(a-m) of the MFMA:

5.1.1 The draft Budget documentation as set out in Schedule A of the Municipal Budget and Reporting Regulations [**Version 2.7(1)**], including:

- The main tables (A1 - A10); and
- The supporting tables (SA1 - SA37).

5.1.2 The draft Integrated Development Plan as per section 26 of the Municipal Systems Act.

- 5.1.3 Draft Service Delivery and Budget Implementation Plan (SDBIP).
- 5.1.4 Signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations.
- 5.2 Municipalities with one or more municipal entity(ies) are also required to produce a **consolidated annual budget** for the parent municipality and all its municipal entities in the prescribed formats.
- 5.3 The Provincial Treasury has previously requested municipalities to submit a draft SDBIP with the tabling of the annual budgets in order to aid the “responsiveness” assessment of the tabled budget and IDP. In this regard, municipalities are reminded of regulation 14(2) of the MBRR which reads: “When complying with section 68 of the Act (MFMA), the municipal manager must submit the draft municipal service delivery and budget implementation plan to the mayor together with the annual budget to be considered by the mayor for tabling in terms of section 16(2) of the Act”. Furthermore, regulation 14(4) of the MBRR reads: “For effective planning and implementation of the annual budget, the draft service delivery and budget implementation plan may form part of the budget documentation and be tabled in the municipal council if so recommended by the budget steering committee”.

6. **SUBMISSION OF BUDGET DOCUMENTS**

- 6.1 Section 22(b)(i) of the MFMA requires that immediately after an annual budget is tabled in a municipal council it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats.
- 6.2 The National Treasury stipulated in MFMA Circular No. 75 that the deadline for such submissions is Friday, 10 April 2015. However, the Western Cape Provincial Treasury requires the budget documents on the tabling date. In order to facilitate this, Provincial Treasury will again deploy officials to attend the budget tabling proceedings and collect the tabled budget documentation.
- 6.3 The Chief Financial Officers (or representative) must ensure that a set of these documents is prepared in both hard and electronic copy, except for the budget policies which is only required in electronic copy. The Chief Financial Officer (or representative) needs to co-sign the accompanying checklist (see **Appendix A**) as confirmation that the set of budget documents have been submitted.

7. **ASSESSMENT FRAMEWORK**

7.1 The joint assessment framework for the tabled budget and IDP have retained the core elements of previous assessment frameworks, namely:

- Section 1: Executive Summary
- Section 2: Previous unresolved LG MTEC Issues
- Section 3: Compliance Review
- Section 4: Integrated Planning and Spatial Analysis
- Section 5: Assessment of the Budget Responsiveness
- Section 6: Credibility and Sustainability – Budget
- Section 7: Main Points and Risks

7.2 The key focus areas of the assessment include:

- Conformance
- Integrated Planning and Budgeting – Municipal and Provincial Interface (JPI)
- Spatial Planning and Integration
- Responsiveness/Relevance
- Affordability and Sustainability of Budget
- Funding of the budget

The assessment will focus on the above key themes and their interrelationship/ impact on each other.

8. **LG MTEC 3 ENGAGEMENTS**

8.1 The LG MTEC 3 engagements are scheduled to take place from 17 April 2015 to 6 May 2015. The schedule of the LG MTEC 3 engagements is attached as **Appendix B**. The assessment of the tabled budget and IDP will be submitted to the municipality 5 working days prior to the engagement.

8.2 Technical engagements may be set up with municipalities prior to the LG MTEC 3 engagement, depending on the need and where it is logistically possible.

8.3 The discussions at the engagements will be pitched at a strategic level. Hence, the representation at the LG MTEC 3 engagements between the Province and municipalities will be as follows:

- The Provincial Government - senior officials from the Provincial Treasury, Department of Local Government and Department of Environmental Affairs and Development Planning.
- Municipalities - Municipal Manager, section 56 Managers, Budget and Treasury officials and IDP Manager.

8.4 Both the Provincial Government and the municipalities are required to make presentations at the LG MTEC 3 engagements. An agenda and template for this presentation will be sent to municipalities prior to the engagements.

9. **NATIONAL AND PROVINCIAL TREASURY GUIDELINES**

9.1 Municipalities are further advised to include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2015/16 MTREF Budget documents and to table it as part of the budget documentation in the Municipal Council.

9.2 Municipalities are advised to consult MFMA Circular 75 and incorporate those guidelines and any other guidelines issued by National and Provincial Treasury in preparing budget documentation for tabling.

9.3 Circular 75 was discussed at the Chief Financial Officer's (CFO) Forum held on 10 March 2015.

10. **CONCLUSION**

The Provincial Government wishes you well with the finalisation and tabling of your Annual Budget, IDP, SDBIP and related documents and look forward to the LG MTEC 3 engagement with your Municipality.



MR HC MALILA

HEAD: BRANCH FISCAL AND ECONOMIC SERVICES

DATE: 17 March 2015

LG MTEC 3: 2015/16 CHECKLIST

SUBMISSION OF TABLED BUDGET DOCUMENTATION

MUNICIPALITY: _____

The Budget Document as set out in Schedule A1 of the Municipal Budget and Reporting Regulations, including the main tables (A1 - A10), version 2.7.1 of Schedule A1 (the Excel Formats) and the supporting tables (SA1 - SA37).

The IDP Document as set out in Section 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
Council Resolution in terms of the Budget						
Draft Service Delivery and Budget Implementation Plan						
Signed Quality Certificate as prescribed in the MBRR						

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
Municipal Budget Tables: Tables A1 to A10						
Table A1: Budget Summary						
Table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)						
Table A2A: Budgeted Financial Performance (revenue and expenditure by standard classification)						
Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)						
Table A3A: Budgeted Financial Performance (revenue and expenditure by municipal vote)						
Table A4: Budgeted Financial Performance (revenue and expenditure)						
Table A5: Budgeted Capital Expenditure by vote, standard classification & funding source)						
Table A5A: Budgeted Capital Expenditure by vote, standard classification & funding source)						
Table A6: Budgeted Financial Position						
Table A7: Budgeted Cash Flow						
Table A8: Cask backed reserves/ accumulated surplus reconciliation						
Table A9: Asset Management						
Table A10: Basic service delivery measurement						

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
Municipal Budget Supporting Tables: Supporting Tables SA1 to SA37						
SA1: Supporting Detail to Budgeted Financial Performance						
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept.)						
SA3: Supporting detail to Budgeted Financial Position						
SA4: Reconciliation of IDP strategic objectives and budget (revenue)						
SA5: Reconciliation of IDP strategic objectives and budget (operating expenditure)						
SA6: Reconciliation of IDP strategic objectives and budget (capital expenditure)						
SA7: Measurable performance objectives						
SA8: Performance Indicators and benchmarks						
SA9: Social, economic and demographic statistics and assumptions						
SA10: Funding measurement						
SA11: Property rates summary						
SA12a: Property rates by category (current year)						
SA12b: Property rates by category (budget year)						
SA13a: Service Tariffs by category						
SA13b: Service Tariffs by category (explanatory)						
SA 14: Household bills						
SA15: Investment particulars by type						

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
SA16: Investment particulars by type						
SA17: Borrowing						
SA18: Transfers and grant receipts						
SA19: Expenditure on transfers and grant programme						
SA20: Reconciliation of transfers, grant receipts and Unspent funds						
SA21: Transfers and grants made by the municipality						
SA22: Summary councillor and staff benefits						
SA23: Salaries, allowances and benefits (political office bearers/councillors/senior managers)						
SA24: Summary of personnel numbers						
SA25: Budgeted monthly revenue and expenditure						
SA26: Budgeted monthly revenue and expenditure (municipal vote)						
SA27: Budgeted monthly revenue and expenditure (standard classification)						
SA28: Budgeted monthly capital expenditure (municipal vote)						
SA29: Budgeted monthly capital expenditure (standard classification)						
SA30: Budgeted monthly cash flow						
SA31: Aggregated entity budget (where applicable)						
SA32: List of external mechanisms						
SA33: Contracts having future budgetary Implications						

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
SA34a: Capital expenditure on new assets by asset class						
SA34b: Capital expenditure on the renewal of existing assets by asset class						
SA34c: Repairs and maintenance expenditure by asset class						
SA34d: Depreciation by assets class						
SA35: Future Financial implications of the capital budget						
SA36: Detail capital budget						
SA37: Projects delayed from previous financial years						
Budget Related Policies						
Information any amendments to budget related policies						
Suite of budget related policies	<i>(Only soft copies)</i>					
IDP Documentation						
Council Resolution in terms of the IDP (optional for tabling of IDP but compulsory for approval of IDP)						
Draft Integrated Development Plan						
Document outlining amendments to the Integrated Development Plan						
Process Plan according to Section 32(1)(b) of the MSA read in conjunction with Section 21 (b) of the MFMA						
Spatial Development Framework						
Status of the SDF and the applicable council resolution number						
Draft or adopted Spatial Development Framework (where applicable)						

Budget Documentation	Hard Copy			Soft Copy (correlates with hard copy)		
	Yes	No	N/A	Yes	No	N/A
Applicable Disaster Management Framework						
Council Resolution in terms of the adoption of the Disaster Management Framework						
Financial Plan						
A financial Plan – including a budget projection of at least the next three years as a core component of the IDP as per Section 26 of the MSA						
A statement clarifying compliance with Section 34 of the MSA						
Key performance indicators and performance targets determined in terms of Section 41 of the MSA						

MUNICIPAL REPRESENTATIVE

Name: _____

Signature: _____

Date: _____

PROVINCIAL REPRESENTATIVE

Name: _____

Signature: _____

Date: _____

2015 LG MTEC 3 BUDGET & IDP TABLING AND VISITATION SCHEDULE

REGION	MUNICIPALITY	TABLING DATE	DAY OF VISIT	TIME OF VISIT
Overberg District	Overberg District (Group 1)	23 February 2015, Monday	17 April 2015, Friday	14:00 - 16:00
Metro	City of Cape Town (Group 1)	25 March 2015, Wednesday	22 April 2015, Wednesday	08:00 - 11:00
West Coast District	West Coast District (Group 2)	27 March 2015, Friday	22 April 2015, Wednesday	14:00 - 16:00
West Coast District	Matzikama (Group 2)	31 March 2015, Tuesday	23 April 2015, Thursday	08:00 - 11:00
West Coast District	Cederberg (Group 2)	31 March 2015, Tuesday	23 April 2015, Thursday	14:00 - 17:00
West Coast District	Saldanha Bay (Group 1)	27 March 2015, Friday	23 April 2015, Thursday	08:00 - 11:00
West Coast District	Swartland (Group 1)	25 March 2015, Wednesday	23 April 2015, Thursday	14:00 - 17:00
West Coast District	Bergrivier (Group 2)	26 March 2015, Thursday	24 April 2015, Friday	08:00 - 11:00
Cape Winelands District	Drakenstein (Group 1)	25 March 2015, Wednesday	24 April 2015, Friday	08:00 - 11:00
Cape Winelands District	Stellenbosch (Group 1)	24 March 2015, Tuesday	24 April 2015, Friday	14:00 - 17:00
Freedom Day			27 April 2015, Monday	
Central Karoo District	Laingsburg (Group 2)	26 March 2015, Thursday	28 April 2015, Tuesday	09:30 - 12:00
Central Karoo District	Central Karoo (Group 2)	27 March 2015, Friday	28 April 2015, Tuesday	15:00 - 17:00
Overberg District	Overstrand (Group 1)	25 March 2015, Wednesday	28 April 2015, Tuesday	08:30 - 11:30
Overberg District	Theewaterskloof (Group 1)	26 March 2015, Thursday	28 April 2015, Tuesday	14:00 - 17:00
Central Karoo District	Beaufort West (Group 2)	31 March 2015, Tuesday	29 April 2015, Wednesday	08:00 - 11:00
Central Karoo District	Prince Albert (Group 2)	30 March 2015, Monday	29 April 2015, Wednesday	14:00 - 17:00
Overberg District	Cape Agulhas (Group 1)	31 March 2015, Tuesday	29 April 2015, Wednesday	08:00 - 11:00
Eden District	Oudtshoorn (Group 2)	31 March 2015, Tuesday	30 April 2015, Thursday	08:00 - 11:00
Eden District	Kannaland (Group 2)	31 March 2015, Tuesday	30 April 2015, Thursday	14:00 - 17:00
Group 1 - No engagements			30 April 2015, Thursday	
Workers Day			01 May 2015, Friday	
Cape Winelands District	Witzenberg (Group 2)	31 March 2015, Tuesday	04 May 2015, Monday	08:30 - 11:30
Cape Winelands District	Cape Winelands District (Group 2)	26 March 2015, Thursday	04 May 2015, Monday	14:00 - 17:00
Eden District	George (Group 1)	26 March 2015, Thursday	04 May 2015, Monday	08:00 - 11:00
Eden District	Eden District (Group 1)	31 March 2015, Tuesday	04 May 2015, Monday	14:00 - 17:00
Cape Winelands District	Breede Valley (Group 2)	24 March 2015, Tuesday	05 May 2015, Tuesday	08:30 - 11:30
Cape Winelands District	Langeberg (Group 2)	25 March 2015, Wednesday	05 May 2015, Tuesday	14:00 - 17:00
Eden District	Bitou (Group 1)	31 March 2015, Tuesday	05 May 2015, Tuesday	08:00 - 11:00
Eden District	Knysna (Group 1)	26 March 2015, Thursday	05 May 2015, Tuesday	14:00 - 17:00
Overberg District	Swellendam (Group 2)	26 March 2015, Thursday	06 May 2015, Wednesday	08:30 - 11:30
Eden District	Mossel Bay (Group 1)	26 March 2015, Thursday	06 May 2015, Wednesday	08:00 - 11:00
Eden District	Hessequa (Group 1)	31 March 2015, Tuesday	06 May 2015, Wednesday	14:00 - 17:00