

GREAT KEI MUNICIPALITY



DRAFT BUDGET 2023/2024 – 2024/2026

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

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PART 1 – ANNUAL BUDGET

Section 1: MAYOR`S REPORT

This marks the second year of this council, wherein the objectives and strategies of GKM were developed for the five year period. I therefore, have pleasure in presenting the Draft Medium Term Revenue and Expenditure Framework for the budget year 2023/2024 – 2024/2026.

Local government reforms in South Africa pose a challenge to all Municipalities and smaller municipalities like ours. Indeed the Great Kei Municipality has set its targets to comply with accounting reforms as envisaged in the MFMA and other pieces of legislation. National Treasury over past years introduced mSCOA Reform which requires more attention to detail and huge

financial resources. The Municipality is implementing mSCOA and is currently transacting in five modules.

The economic viability of the region remains a priority for our municipality. Every effort has been made and continues to be made to stimulate investment in the Great Kei Municipality with the limited resources and high rate of unemployment that is faced by the municipality.

The council's strategic objective of service delivery includes improving delivering acceptable levels of services in roads, refuse removal and electricity. National, Provincial, District and local priorities have been considered through Integrated Development Plan process, whereby communities gave inputs into service needs and these are incorporated in the IDP process.

I must however admit that the IGR processes are running smoothly as expected, however some of the other stakeholders are not attending these meetings, therefore improvement has been made by introducing IGR Cluster meetings which feed to the broader IGR.

The council as an institution is faced with numerous challenges, wherein there is still a reduction in the country's economic growth, due to loss of employment to many as a result of COVID 19 pandemic. This challenge had negative effect on the payment of rates and services by customers. Due to this challenge the municipality has become increasingly reliant on grant funding received for its capital project and maintenance of those is still a challenge. In this budget grant funding contributes 49% and 51% from own revenue.

The Municipality has increased its tariffs on rates services using the 5, 3% CPI which is a guide from National Circular 123. The municipal services offered are supposed to generate revenue to improve service delivery and subsidize other services, however, these services are currently running at a loss. The Municipality is in a process of compiling cost reflective tariffs with the assistance of Provincial Treasury.

The municipality has also revived its Indigent Steering Committee and has partnered with Amathole District Municipality (ADM) in an effort to improve Indigent Beneficiary numbers. Continuous implementation of credit control policy and revenue turnaround plan enables the Municipality to deliver on its mandate and achievement of National and Provincial priorities. The municipality has good relations with Provincial Departments, and is working towards improving

its relationship with Ratepayers and Farmers Association in order to improve revenue collection. ADM is assisting the municipality where there is limited capacity to count a few; Internal Audit, Risk Management and Information Technology

As a summary, the medium term service delivery objectives include the following:

- The registration of indigent consumers and the rollout of free basic services;
- Implementation of an improved debt and credit control policy in partnership with ADM
- Improve Collection rate by implementing Supplementary Valuation Rolls in order to improve debtors database;
- Implementation of Revenue Turnaround Plan
- Continuous implementation and monitoring of mSCOA project.
- Upgrading and rehabilitation of roads;
- Implementation of EPWP and MIG projects;
- Implementation of Small Town Revitalisation projects (funded by Office of The Premier)
- Implementation of Land Audit
- Review of municipal property leases

Great Kei Municipal Draft Budget has prioritized service delivery projects and creation of job opportunities through SMME, Agriculture development and Extended Public Works Programme (EPWP).

The total draft budget of the municipality is R147, 7 million of which R31, 8 million is for capital expenditure and R116 million for operating expenditure. Due to limited resources, 63% of the capital expenditure is funded from Conditional Grant.

Budget Summary	Final Budget Y0	Draft Budget Y1	Draft Budget Y2	Draft Budget Y3
		2023-24	2024-25	2025-26
Operating Revenue	129 954 250	136 493 619	141 680 925	143 580 032
Capital revenue	42 337 251	20 148 304	21 280 650	23 643 550
Total Revenue	172 291 501	156 641 923	162 961 575	167 223 582
Less: Total Expenditure	167 281 578	147 978 686	142 875 761	150 953 632
Operating Expenditure	121 943 725	116 136 687	121 595 111	127 310 082
Capital Expenditure	45 337 853	31 841 999	21 280 650	23 643 550
Surplus/(Deficit)	5 009 923	8 663 237	20 085 814	16 269 950

An amount of R 5, 6 million has been allocated for INEP capital expenditure.

Despite the numerous challenges facing Council, I and my fellow councillors are confident for the future of the Great Kei Municipality and are committed to building the financially sound and prosperous municipality that delivers services on time to Great Kei communities. The public consultation for IDP processes was done through visit to GKM wards in order for communities to make their inputs on the IDP and Budget. I would like to thank the communities for their inputs into the IDP and budget process, my fellow councilors, the Municipal Manager and his staff for their continued support.

**N W TEKILE
MAYOR**

SECTION 2: BUDGET RELATED RESOLUTIONS

The resolutions tabled by Council with a draft budget on the 30th March 2023:

RESOLVED:

- a) That the draft budget of Great Kei Municipality for financial years 2023/2024; and indicative for two projected years 2023/2024 and 2024/2026 as set out in the following schedules , be approved:

Table A1 – Budget Summary

Table A2A - Budget Financial Performance (revenue and expenditure by standard classification)

Table A3A – Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A 4 – Budgeted Financial Performance (revenue and expenditure)

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

- Multiyear and single year capital appropriations by municipal vote and standard classification and associated funding by source

Table A5A – Capital Expenditure

Table A 6 – Budgeted Financial Position

Table A 7 – Budgeted Cash Flows

Table A 8 – Cash backed reserves/accumulated surplus reconciliation

Table A 9 – Asset Management

Table A 10 – Basic Service Delivery measurement

Supporting Tables SA1 – SA38

- (b) It should be noted that in respect of capital expenditure estimates”

- Instances where information has been provided in terms of Sec19 (2) (b) of the MFMA, the consideration and adoption of capital budget constitutes projects as reflected in the detailed capital budget. Where information in terms of Sec 19(2) (b) is not provided, specific project approval be sought from council during the course of the year.
- (c) That council consider and adopt the amendments to its Draft Tariffs of Rates and Service Charges as depicted on the schedule annexed hereto and marked as annexure B and that these tariffs come into operation on 1st July 2023.
- (d) That the council approves mSCOA version 6.7 Schedule A for audited and current years (2023/24) and version 6.7 Schedule A for 2023/24 – 2024/2026 MTREF.
- (e) Draft Budget Policies
- Asset management Policy
 - Borrowing Policy
 - Budget Process Policy
 - Credit Control & Debt Collection Policy
 - Asset Management Strategy
 - Fund Reserves Policy
 - Indigent Policy
 - Infrastructure Procurement and Delivery Policy
 - Petty Cash Policy
 - Rates Policy
 - SCM Policy
 - Tariff Policy
 - UIF Policy
 - IUFW Reduction Strategy
 - Virement Policy

SECTION 3: EXECUTIVE SUMMARY

The Municipality has utilized budget formats mSCOA version 6.7 A Schedule that was extracted from National Treasury website to report on the 2023/2024 draft budget.

Effect of the draft budget

- The Municipality uses external mechanisms to provide service delivery, in particular, the construction of capital assets and professional engineering services associated with these service.

- The Municipality distributes electricity to the area of Komga only, as all other municipal areas are supplied by Eskom directly. The DORA allocation has increased to R 5, 6million for Integrated National Electrification Grant in the 2023/2024 financial year. The draft budget for Bulk electricity purchases is R12, 5 million (VAT inclusive) for the year, however, the collection rate for this service has slightly improved in the current year, irrespective of high rate of tampering. The budget provision for free basic services is R576 000. NERSA has not yet finalised the approval of a tariff increase for municipalities in the 2023-24 financial year. Refuse removal is done internally in all GKM areas, to date the municipality is operating with three compactor trucks and two cage trucks. The budget allocation for refuse removal is distributed among the expenditure items including cost of employees, fuel, vehicle licensing, depreciation, landfill site services, repairs and maintenance.
- The budget for MIG funding has reduced to R12, 5 million as compared to R 22, 2 million that was allocated in the 2022/2023 FY, this funding has been allocated to the following projects:
 - Construction of Diphini Internal Streets
 - Construction of Old Location Internal Streets
 - Construction Ngxingxolo Phase 2 Internal Streets
 - Construction of Tainton Community Hall
 and 5% of that budget is for Project Management Unit’s administration costs.
- The other operational costs excluding personnel costs are budgeted for utilizing the funds received from Rates and Taxes; Municipal services; Equitable Share and other revenue.
- The amount allocated to Library Subsidy this year is R500 000 and it only funds library projects excluding personnel costs. However the Municipality is running this service at a loss, because the cost of running this service is more than the allocated amount when considering cost of employees.
- The major proposed tariff adjustments are as follows:

Property Rates –	5, 3%	with an annual rebate of R15 000 for all residential properties.
Waste Management	-	5, 3%
Electricity	-	5, 3%
Other Sundries tariffs	-	5, 3%

The municipality has legislative primary rebate of R15 000 given to all residential properties.

The municipality proposes to implement special rebates for the 2023/24 Financial Year in order to respond to the challenges experienced during the implementation of GV 2020 that was effective in July 2020:

- ❖ Secondary rebate of R50 000 for Properties valued between R500 000 to R1000 000 {Five hundred thousand to One million Rand}
- ❖ Tertiary rebate of R100 000 for Properties valued between R1000 001 to R2000 000 {One million to two million Rand}
- ❖ Draft rebate of R150 000 for Properties valued above R2000 001 {two million Rand}

SECTION 4: DRAFT BUDGET TABLES

The draft budget main tables and supporting tables are attached.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5: Overview of draft budget process

Municipal Finance Management Act section 21 requires that the process for preparing the annual budget and for reviewing the municipality's integrated development plan and budget should be well co-ordinate to ensure consistency as well as credibility.

The budget and IDP process plan of the municipality was tabled to Council in August 2022. Communities gave priorities per ward in the various consultative meetings during the month of November 2022. The draft budget and IDP/Budget will be tabled in an Ordinary Council meeting that will be held in March 2023 and final IDP/Budget will be approved in May 2023.

The draft budget will be placed on the Municipal website and in all municipal libraries as well as in Municipal Satellite Offices for public viewing.

The Municipality's draft budget is prepared on a three year basis, with comparatives of the past three years, the current year as well as the two outer years as required by the MFMA and in order to ensure that thorough financial planning and provision for continuous service delivery is achieved. In preparation of this budget the National and Provincial allocations to the Municipality have been considered.

SECTION 6: ANNUAL BUDGET PROCESS

Each year National Treasury issues circulars for municipalities indicating the budget parameters within which municipalities could utilize as a guide in their budgets, for this budget year Circular 122 and 123 were issued. National Treasury Circular 123 was revised to reflect the following headline forecast for the year 2023/2024, 2024/2025 and 2025/2026 as 5, 3%, 4, 7% and 4, 9% respectively.

Assumptions that informs the 2023/2024 budget are as follows:

- The Salary and Wage Collective Agreement for the period 01 July 2021 to June 2024 still applies, therefore the 2023 and 2024 CPI percentages have been applied.
- Municipality will strive to collect 75% of the billing in all services with major focus on the continuous implementation of credit control policy; implementation of Supplementary Valuation Rolls, implementation of discount scheme and cleansing of database.
- The assessment performed by Provincial Treasury on the municipality’s Mid-Year Financial and Performance budget was also considered
- Administration costs – zero based budgeting was used and as per municipality’s affordability,
- Repairs and maintenance costs – zero based budgeting and as per municipality’s affordability,
- There is minimal amount for capital projects budgeted for internally due cash flow constraints.
- The municipality has prioritized ICT upgrade, construction of roads, construction of community hall; purchasing of Cemetery Management System, Revamp and Fencing of cemeteries, Building and fencing of pounds, re-development of municipal website, Installation of Solar Panels, Implementation of mSCOA and Supplementary Valuation Roll.

SECTION 7: Overview and alignment of the Draft Budget with the Draft Integrated Development Plan

The Integrated Development Plan is the strategic document of the municipality which forms the basis of all projects undertaken. The budget is an enabling tool and consists of community priorities and indicates funded and non-funded projects.

Public consultations allow for proper prioritization of needs per ward and takes into account available resources, particularly, financial resources.

The highlights of the draft budget that are aligned to draft IDP for the year 2023/24 which include, but not limited to the following projects to be funded by internal and grants funding: This is on the assumption that all revenue projected will be received during the 2023/2024 financial year.

Project name	Department allocated to	Amount budgeted
Infrastructure Fixed Asset Register	Budget & Treasury Office	R900 000

mSCOA	Budget & Treasury Office	R1 000 000
Free Basic Services	Technical - Electricity	R576 000
Supplementary Valuation Roll	Budget & Treasury Office	R500 000
Re-development of municipal website	Budget & Treasury Office	R500 000
Infrastructure Fixed Asset Register	Budget & Treasury Office	R900 000
Legal Costs	Strategic Services	R2 000 000
LED Projects	Strategic Services	R500 000
Maintenance of Municipal amenities and building	Community Services	R3 141 800
Cemetery Management System	Community Services	R500 000
Closure and Rehabilitation/ Fencing of Landfill Site	Community Services	R2 000 000
Revamp of Cemeteries	Community Services	R1 000 000
Building and Fencing of Pound	Community Services	R1 000 000
Installation of Solar Panels	Electricity Services	R600 000
Zone 10 Overhead Line - Pre Engineering	Electricity Services	R1 000 000
Electrification of Zone Phase 1 - Pre Engineering	Electricity Services	R4 625 000
Meter Replacement	Electricity Services	R1 000 000

Municipal Infrastructure Grant income amount to R 12, 5 million for the year 2023/2024 which includes Project Management unit operating expenses of 5%.

Identifiable projects to be funded by the MIG grant include:

- Construction of Diphini Internal Streets
- Construction of Old Location Internal Streets
- Construction Ngxingxolo Phase 2 Internal Street
- Construction of Tainton Community Hall

SECTION 8: Measurable performance objectives and indicators

In developing measurable performance objectives, consideration has been given to:

- The IDP of the Municipality,
- The Draft Budget
- Economic development initiatives that facilitate job creation, economic growth, poverty alleviation as well as provision for basic services.

Measurable performance objectives and indicators are aligned to the following:

- (a) Borrowing management
- (b) Debtors and creditors management
- (c) Expenditure types
- (d) Revenue sources
- (e) Unaccounted for losses in respect of services rendered i.e. electricity losses.

Measurable performance objectives for:

- Revenue for each vote
- Revenue for each source
- Operating and capital expenditure for each vote

SECTION 9: Overview of budget assumptions

Budget assumptions:

- In this budget, the municipality has focused in paying its creditors and payment of municipal day to day activities until the municipality is financially stable. The Municipality has payment plans in place which it adheres to.
- The budget of the municipality is funded with Budget Surplus of R6, 8 million
- Implementation of credit control policy and continuous implementation of financial recovery plan which entails long, medium and short term strategies.
- The municipality has plan to collect 75% of its debts and reduce its debtors book by writing off any indigent customers
- National Treasury Circular 122 and 123 has been utilized as the primary source of obtaining guidance on percentages to be utilized on all expenditure and revenue increases.
- Internal and external factors affecting the budget have also been considered.

External factors:

- (a) The high rate of unemployment within the municipal area has resulted in the decline in revenue collection.

- (b) The recent economic downturn due to COVID 19 has also affected the ability for other consumers to pay the services as well as the attitude of non-payment for services due to queries related to previous General Valuation Roll and Town Planning issues.
- (c) The general inflation is estimated at 5, 3% for the 2023/24 financial year. This affects the general tariff increases levied by the Municipality from year to year.
- (d) Electricity tariffs – 5, 3% as National Treasury Circular whilst awaiting NERSA approval.
- (e) To date there is high rate of tampering with electricity service by communities. The electricity vending system was upgraded.
- (f) Increase of salaries based on the Salary and Wage Collective Agreement that is dated
- (g) The Disaster due to heavy rainfall around the Great Kei area, therefore the municipality is forced to budget for assessment conduct in those different areas.

MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA)

National Treasury has introduced a business reform Municipal Standard Chart of Accounts (mSCOA) which guides business processes of the municipality. This Reform enables the Municipalities to have uniform and standardized classification of transactions. mSCOA implementation is in progress, but is done in phases for the smooth running of the project. The Municipality submits its mSCOA compliant reports, monthly, quarterly and annually. Currently the municipality is successfully submitting data strings for in-year reporting to LG Portal database on a monthly basis as this is a National Treasury requirement.

SECTION 10: Funding Compliance

The municipality depends mostly on grants and subsidies in order to finance its operations, these grants and subsidies contributes 49% of the total revenue. Factors affecting the financial viability of the municipality have been highlighted in the above paragraphs. Revenue raising strategies have been identified and are continuously implemented throughout the current financial year. The Municipality is also implementing Circular 82 for cost cutting measures to reduce spending on nice to haves. There has been a slight decrease in the Municipality's revenue collection compared to the past years, due challenges regarding non – payment of services and other external factors. The financial viability of the municipality has been identified as one of the key priorities in the New Year and implementation of revenue raising strategies including:

- Reviewing all municipal leases (assisted by Land Audit Report);
- Implementation of Supplementary Valuation Rolls (SV) which had a huge impact on rates and taxes, currently implemented SV 3 and SV 4, and SV 5 is in progress.
- Improving monitoring tools and controls at traffic services;

- Sourcing of external funding for projects previously funded internally
- Continuous implementation of financial turnaround plan
- Update of indigent register in order to facilitate debt write off so as to reduce debt book.

The Municipality's draft budget is considered credible as it is currently funded. The municipality has financial arrangements in place to repay part of top creditors, eg. Eskom, South African Revenue Services, Auditor General, ADM, SALGA and other small creditors.

SECTION 11: OVERVIEW OF BUDGET FUNDING

The MFMA S 18 (1) states that the annual budget may only be funded from:

- Realistically anticipated revenues to be collected
- Cash backed accumulated funds from previous year's surplus funds not committed for other purposes, and
- Borrowed funds, but only for capital budget referred to in S17

This section requires that projected revenues be based on recorded revenues of the previous period which forms a clear indication of how projections should be set.

A Credible Budget

- A Budget is Credible when it is an implementing tool for the Municipal IDP, this ensures that projects indicated in the IDP will be achieved within the financial constraints of the Municipality.
- The service delivery and budget implementation plan of the municipality and set performance targets can be achieved with the budget.
- Contains revenue and expenditure projections that are consistent with current and past performance and are supported by documented evidence of future assumptions.
- Does not compromise the financial viability of the Municipality.
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

FISCAL OVERVIEW OF GREAT KEI MUNICIPALITY

The Great Kei Municipality is largely dependent on Grant funds that are allocated by the National Revenue Fund and other EC Provincial Departments. The Municipality has recently enforced tight controls regarding revenue collection to fund its budget. The amount generated from internal revenue is largely affected by external factors, including the attitude or culture of non-payment for services by rate payers, but the reasons for non-payment are known by the Municipality and are addressed as they come. Furthermore, the municipality with the assistance from OTP, MISA, DBSA and other sector departments is in process to reduce the problem of electricity losses within the municipality. The municipality has also

limited spending on cost of employees by having few appointments in the current year and going forward, but yet focusing on service delivery related position in order to increase revenue.

Section 12 – Grants allocations and grant Programmes

Grant allocations are detailed in the following schedule:

Grant funding	Purpose	Allocating Authority	Amount 22/23 R 000	Amount 23/24 R 000	Amount 24/25 R 000	Amount 25/26 R 000
Equitable Share	Unconditional - Free basic services – councilor allowances	National Treasury	R50 186	R52 810	R55 581	R53 496
Finance Management Grant	Conditional	National Treasury	R2 450	R2 450	R2 450	R2 500
Extended Public Works Programme	Conditional	National Treasury	R1 050	R973	-	-
Library Subsidy	Conditional	Provincial	R500	R500	-	-
Municipal Infrastructure Grant	Conditional	National Treasury	R22 215	R12 560	R12 927	R13 309
Integrated National Electrification Programme	Conditional	National Treasury	R733	R5 625	R9 000	R11 000

Funding from Office of the Premier	Conditional	Provincial	R20 000	R2 980	-	-
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SECTION 13: GRANT ALLOCATIONS TO OTHER MUNICIPALITIES

The Great Kei Municipality is a category B municipality which is located in a semi-rural area of the Eastern Cape. The majority of communities are unemployed as there are no developed industries within the Municipal area. The towns making up the municipal area include: Chintsa, Kei Mouth, Morgans Bay, Haga Haga.

This therefore means the Municipality does not make any allocations to other institutions.

SECTION 14: COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Supporting Table SA 22 and SA 23 give a summary of councilor allowances and employee benefits for all the budget years.

SECTION 15: MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Monthly cash flows by Source

Supporting tables SA 24 to SA 30 show the monthly cash flows of the municipality for the budget year.

SECTION 16: ANNUAL BUDGET AND MUNICIPAL SCORECARD

The scorecard of the Municipality is linked to the Integrated Development Plan (IDP). It is this document that details the activities to be undertaken by the Municipality to realize the IDP. Departmental service delivery and budget implementation plans are then annealed from the Municipal strategic scorecard.

SECTION 17: ANNUAL BUDGET AND SERVICE DELIVERY AGREEMENTS – MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISIMS

The Great Kei Municipality does not have a municipal entity.

The Municipality does not have any other service delivery agreements with external parties for the delivery of Municipal services.

SECTION 18: CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The Municipality does not have any agreements that have future budgetary implications.

SECTION 19: CAPITAL EXPENDITURE DETAILS

Details on capital expenditure are listed in Supporting Table SA 34 to SA 37.

SECTION 20: LEGISLATION COMPLIANCE STATUS

The Municipal Finance Act together with the latest budget regulations and circulars, have been utilized to compile the budget for the MTREF.

The Act covers all aspects of municipal finance including budgeting, supply chain management and financial reporting.

The Great Kei Municipality is a low capacity Municipality as designated according to National Treasury capacity levels.

The MFMA and the budget

The following explains the budgeting process in terms of the MFMA as well as with the guidance of the Municipal Budget Regulations effective to low capacity municipalities by 1 July 2010.

The budget preparation process

The MFMA S 21 requires the Mayor of the Municipality to lead the budget preparation process through a coordinated cycle of events. The budget cycle should commence at least 10 months before the start of the budget year to ensure that the budget is approved before the start of the financial year.

A Budget and IDP Process Plan was tabled before Council in August 2022 for the budget preparation process of the 2023/2024 financial year as well as the two outer years. The Draft Integrated Development Plan of the Municipality has been developed for a five year period starting from 2023/2024 and the national fiscal and micro-economic policies have been taken into consideration with regard to funding allocations as well as prioritization of projects. The Municipality has also taken into consideration the National, Provincial and District budgets in reviewing of the IDP document such that communities and all other stakeholders are consulted on projects to be undertaken.

The Mayor has to ensure that the IDP review forms an integral part of the Budget Process and that any changes to the Strategic priorities as contained in the IDP document have realistic projections of revenue and expenditure.

Tabling of Draft Budget

The Draft Budget will be tabled before Council on the 30th March 2023.

The Final Budget will be adopted in May 2023

Publication of the Annual Budget

Once approved by Council, the draft budget is submitted to National Treasury, Provincial Treasury and also placed on the Municipal website in terms of S75 of MFMA. In that Council meeting members of the community are also invited to ensure approval of the draft budget process is transparent.

MFMA requirements:

The MFMA S 17, requires that an annual budget of a municipality must be a schedule in the prescribed format setting out realistically anticipated revenues to be collected from each revenue source. National Treasury introduces updated budget A1 schedules each year that the Municipalities have to comply with.

The Great Kei Municipality has made efforts to comply with Circular 122 and 123 of the MFMA.

SECTION 21:

QUALITY CERTIFICATE

I, Mr L.N Mambila, Municipal Manager of Great Kei Municipality, hereby certify that the draft budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Draft budget and supporting documentation are consistent with the Draft Integrated Development Plan of the municipality and the service delivery agreement of the municipality.

L.N. Mambila
MUNICIPAL MANAGER of Great Kei Municipality EC 123

30th March 2023